

**COMMISSION SCOLAIRE
FRANCOPHONE DU NUNAVUT
FINANCIAL STATEMENTS
JUNE 30, 2025**

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COMMISSION SCOLAIRE FRANCOPHONE DU NUNAVUT

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JUNE 30, 2025

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MANAGEMENT RESPONSIBILITY FOR FINANCIAL REPORTING

The management of the Commission scolaire francophone du Nunavut is responsible for the integrity and objectivity of the financial statements and related note disclosures. The financial statements were prepared in accordance with Canadian Public Sector Accounting Standards and, consequently, include some amounts which are based on the best estimates and judgment of management.

In carrying out its responsibilities, management is responsible for the operation of financial systems and related internal controls to provide reasonable assurance that financial information presented by the management of Commission scolaire francophone du Nunavut is reliable, assets are safeguarded, transactions are properly authorized, resources are managed efficiently and economically, and operations are carried out effectively in the attainment of corporate objectives, and that transactions are in accordance with the Financial Administration Act of Nunavut.

The external auditors, Baker Tilly Arctic Inc., conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of Commission scolaire francophone du Nunavut and meet when required.

Judy Sessua
Board Chair
Commission scolaire francophone du Nunavut
Report Date

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Independent Auditors' Report

To the Minister of Education, Government of Nunavut and,
the Board Of Directors of the Commission scolaire francophone du Nunavut

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of the Commission scolaire francophone du Nunavut (the School Commission), which comprise the statement of financial position as at June 30, 2025, and the statements of operations, accumulated surplus (deficit), changes in net financial assets (debt) and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, except for matters described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the School Commission as at June 30, 2025 and its financial performance and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Basis for Qualified Opinion

Our audit indicated that the accounting records for locally raised fund activities of the School Commission were incomplete. Accordingly, our verification of these revenues and expenses was limited to the amounts recorded in the records of the School Commission and we were not able to determine whether adjustments might be necessary to revenues, expenses, surplus (deficit) for the years ended June 30, 2025 and Sunday, June 30, 2024, and net financial assets (debt) and accumulated surplus (deficit) as at June 30, 2025 and Sunday, June 30, 2024.

As explained in Note 2 to the financial statements, inventory is considered a cost of operations and has been expended to the various projects on a prorated basis. This is not in accordance with Canadian Public Sector Accounting Standards which requires inventory to be presented as an asset on the statement of financial position. We were not able to determine what the effect of this departure from Canadian Public Sector Accounting Standards and whether adjustments might be necessary to revenues, expenses, surplus (deficit) for the years ended June 30, 2025 and Sunday, June 30, 2024, and net financial assets (debt) and accumulated surplus (deficit) as at June 30, 2025 and Sunday, June 30, 2024.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the School Commission in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Other Matter

The financial statements of Commission scolaire francophone du Nunavut for the year ended June 30, 2024 were audited by Lester Landau Accounting Professional Corp. which has now become Baker Tilly Arctic Inc.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 the financial statements that are free of material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the School Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the School Commission or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the School Commission's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Commission's internal control.

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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School Commission's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the School Commission to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

We further report in accordance with the *Financial Administration Act* of Nunavut that, in our opinion, except as noted in the *Basis for Qualified Opinion* section of our report, proper books of account have been kept by the School Commission, the financial statements are in agreement therewith and the transactions that have come under our notice have, in all significant respects, been within the statutory powers of the School Commission.

Iqaluit, Nunavut
Report Date

Pending Approval
Chartered Professional Accountants

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COMMISSION SCOLAIRE FRANCOPHONE DU NUNAVUT
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2025

	<u>2025</u>	<u>2024</u>
Financial assets		
Cash - repayable	\$ 229,918	\$ 189,160
Accounts receivable (Note 3)	<u>386,165</u>	<u>152,117</u>
Total financial assets	<u>616,083</u>	<u>341,277</u>
Financial liabilities		
Accounts payable and accrued liabilities (Note 4)	300,970	186,382
Contributions repayable (Note 5)	368,551	320,736
Deferred revenue (Note 6)	<u>10,250</u>	<u>10,000</u>
Total financial liabilities	<u>679,771</u>	<u>517,118</u>
Net financial assets (debt)	<u>(63,688)</u>	<u>(175,841)</u>
Non-financial assets		
Prepaid expenses	<u>38,639</u>	<u>45,826</u>
Total non-financial assets	<u>38,639</u>	<u>45,826</u>
Accumulated surplus (deficit)	<u>\$ (25,049)</u>	<u>\$ (130,015)</u>

Contractual obligations (Note 7)

Approved on behalf of the CSFN Board:

_____ Chairperson

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COMMISSION SCOLAIRE FRANCOPHONE DU NUNAVUT
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2025

	Budget <u>2025</u> (Unaudited)	Actual <u>2025</u>	Actual <u>2024</u>
Revenues			
GN - Department of Education			
Operating	\$ 519,231	\$ 519,231	\$ 358,903
Canadian Heritage	792,297	792,297	834,548
Other	0	86,276	54,864
Recoveries	<u>222,235</u>	<u>324,513</u>	<u>632,197</u>
	1,533,763	1,722,317	1,880,512
GN - Department of Health	17,000	20,000	13,469
GN - Other	19,619	0	2,500
Federal Government	87,915	92,709	88,711
Daycare services	203,356	202,828	158,216
Kakivak Association	46,768	28,033	13,693
Other income	2,600	4,302	14,272
Locally raised funds	15,434	28,565	938
Contributions repayable	<u>0</u>	<u>(79,760)</u>	<u>(225,402)</u>
	<u>1,926,455</u>	<u>2,018,994</u>	<u>1,946,909</u>
Expenses (Note 8)			
GN - Department of Education - Operating			
Student support	100,087	100,087	102,352
CSFN operations	321,568	303,404	363,381
Cultural programs	0	15,000	2,470
School operations	40,324	40,324	63,258
Innait inuksiutilirijiit	16,353	1,353	14,365
Inuuqatigiitsiarniq	14,846	14,846	1,580
GN - Department of Education - Other			
Canadian Heritage	746,672	756,754	623,603
Recoveries	283,232	310,989	632,197
CMEC Language Monitor	<u>61,808</u>	<u>61,809</u>	<u>34,627</u>
	1,584,890	1,604,566	1,837,833
Other programs	<u>223,177</u>	<u>309,462</u>	<u>380,504</u>
	<u>1,808,067</u>	<u>1,914,028</u>	<u>2,218,337</u>
Surplus (deficit) for the year	<u>\$ 118,388</u>	<u>\$ 104,966</u>	<u>\$ (271,428)</u>

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COMMISSION SCOLAIRE FRANCOPHONE DU NUNAVUT
STATEMENT OF ACCUMULATED SURPLUS (DEFICIT)
 FOR THE YEAR ENDED JUNE 30, 2025

	Budget <u>2025</u> (Unaudited)	Actual <u>2025</u>	Actual <u>2024</u>
Accumulated surplus (deficit), opening	\$ (130,015)	\$ (130,015)	\$ 141,413
Surplus (deficit) for the year	<u>118,388</u>	<u>104,966</u>	<u>(271,428)</u>
Accumulated surplus (deficit), closing	<u>\$ (11,627)</u>	<u>\$ (25,049)</u>	<u>\$ (130,015)</u>

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COMMISSION SCOLAIRE FRANCOPHONE DU NUNAVUT
STATEMENT OF CHANGES IN NET FINANCIAL ASSETS (DEBT)
FOR THE YEAR ENDED JUNE 30, 2025

	Budget <u>2025</u> (Unaudited)	Actual <u>2025</u>	Actual <u>2024</u>
Surplus (deficit) for the year	\$ 118,388	\$ 104,966	\$ (271,428)
Decrease (increase) in prepaid expenses	<u>0</u>	<u>7,187</u>	<u>45,305</u>
Change in net financial assets (debt)	118,388	112,153	(226,123)
Net financial assets (debt), opening	<u>(175,841)</u>	<u>(175,841)</u>	<u>50,282</u>
Net financial assets (debt), closing	<u><u>\$ (57,453)</u></u>	<u><u>\$ (63,688)</u></u>	<u><u>\$ (175,841)</u></u>

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COMMISSION SCOLAIRE FRANCOPHONE DU NUNAVUT
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

	<u>2025</u>	<u>2024</u>
Cash provided by (used for) operations		
Transfers from GN - Department of Education	\$ 1,495,265	\$ 1,912,198
Transfers from GN - Department of Health	20,250	20,000
Transfers from GN - Other	0	2,500
Transfers from Federal government	92,709	88,711
Other income	235,163	186,181
Locally raised funds revenues	28,565	938
School operations	(1,169,071)	(1,648,558)
Salaries and benefits	(666,907)	(539,317)
Locally raised funds expenditures	<u>4,784</u>	<u>(11,581)</u>
Cash provided by (used for) operations	<u>40,758</u>	<u>11,072</u>
Increase in cash and cash equivalents	40,758	11,072
Cash and cash equivalents, opening	<u>189,160</u>	<u>178,088</u>
Cash and cash equivalents, closing	<u>\$ 229,918</u>	<u>\$ 189,160</u>
Cash represented by:		
Cash - repayable	<u>\$ 229,918</u>	<u>\$ 189,160</u>
	<u>\$ 229,918</u>	<u>\$ 189,160</u>

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COMMISSION SCOLAIRE FRANCOPHONE DU NUNAVUT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

1. AUTHORITY AND PURPOSE

The Commission scolaire francophone du Nunavut (CSFN) is a *Schedule A Public Agency* as determined by the *Financial Administration Act*. The CSFN is required to comply with the Government of Nunavut's *Financial Administration Act*, *Financial Administration Manual* and *Education Act*. The CSFN authorities and duties are primarily set out in the *Education Act* and its regulations. The School Commission is an elected body representing its district with powers related to school budgets, principal staffing, facilities, school policies, community involvement and Inuit Societal values. It is elected under the *Local Authorities Elections Act* and is ultimately responsible to the Minister of Education.

The CSFN is related through common ownership to all Government of Nunavut created departments, agencies and corporations. The CSFN enters into transactions with these entities in the normal course of business. The CSFN is provided various administrative services by the Government of Nunavut, the value of which is not reflected in these financial statements. The administrative costs include legal services, staffing, benefits and other financial services.

Operations of the CSFN are dependent on continued funding from the Department of Education and various governmental agencies to carry out its programs. These financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards (PSAS), without not-for-profit provisions, established by the Public Sector Accounting Board. This contemplates continuation of the CSFN as a "going concern".

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of presentation

These financial statements are prepared in accordance with PSAS as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada (CPA Canada).

These financial statements present only the activities of the CSFN. The Government of Nunavut pays for various expenses which are not presented within these financial statements as disclosed in Note 1.

(b) Budget

PSAS requires the CSFN to present in its financial statements a comparison of the results of operations and changes in net financial assets (debt) for the period with those originally planned.

The budget is adopted by motion of the elected members of the CSFN. The budget is unaudited.

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COMMISSION SCOLAIRE FRANCOPHONE DU NUNAVUT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(c) Locally raised funds

The CSFN administers funds which arise from certain informal school and student fund-raising activities. These funds may not constitute any part of the approved budget. The funds are subject to internal review, however in some circumstances, the funds may not be appropriately recorded in the accounts or in the financial statements of the CSFN.

(d) Use of estimates and measurement uncertainty

The preparation of financial statements in accordance with PSAS requires the CSFN to make estimates and assumptions that affect the amounts of assets, liabilities, revenues and expenses reported in the financial statements. By their nature, these estimates and assumptions are subject to measurement uncertainty. The effect on the financial statements of changes to such estimates and assumptions in future periods could be significant, although, at the time of preparation of these financial statements, the CSFN believes the estimates and assumptions to be reasonable.

(e) Cash and cash equivalents

Cash and cash equivalents are comprised of bank account balances net of outstanding cheques and short term highly liquid investments that are readily convertible to cash. Short term investments are recorded at the lower of cost or market value. Cash – repayable represents cash held to repay contributions repayable.

(f) Inventories

Inventories of books, supplies and other expendables purchased by the CSFN are treated as expenses during the year of acquisition and accordingly, do not appear on the statement of financial position.

(g) Tangible capital assets

Tangible capital assets are non-financial assets whose useful life exceeds one fiscal year and are intended to be used on an ongoing basis for delivering government services. Tangible capital assets are recorded at cost or, where actual cost is not available, estimated current replacement cost is used. Gifted or contributed tangible capital assets are recorded at fair market value upon receipt or a nominal value if fair value is not available. Tangible capital assets, when placed into service, are amortized over their useful lives using the straight line method.

The CSFN operates using capital assets owned by the Government of Nunavut which are not reflected in these financial statements.

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COMMISSION SCOLAIRE FRANCOPHONE DU NUNAVUT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(h) Revenues

Eligibility criteria are criteria that the CSFN has to meet in order to receive the contributions. Stipulations describe how the CSFN must use the contributions or the actions it must perform in order to keep the contributions.

Contributions without eligibility criteria or stipulations are recognized as revenue when the contributions are authorized by the transferring government or entity.

Contributions with eligibility criteria but without stipulations are recognized as revenue when the contributions are authorized by the transferring government or entity and all eligibility criteria have been met. This includes operating grants from the Department of Education.

Contributions with or without eligibility criteria but with stipulations are recognized as revenue in the period the contributions are authorized and all eligibility criteria have been met, except when and to the extent that the contributions give rise to an obligation that meets the definition of a liability for the CSFN and these contributions are recorded as deferred revenue.

Unless otherwise stated, all revenues are reported on an accrual basis in the period in which transactions or events give rise to the revenues.

(i) Expenses

Expenses are recorded on an accrual basis.

Direct expenditures which are wholly attributable to a specific program are charged directly to the appropriate program. In rare circumstances where expenditures are not wholly attributable to a specific program these expenditures are allocated amongst the programs based on management's estimates of the time, effort and resources required to support these activities.

(j) Contributed services

Volunteers contribute a significant number of hours to the CSFN in carrying out its service delivery activities. Due to the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

(k) Financial instruments

Financial instruments measured at amortized cost include cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities, and contributions repayable. The fair values approximate their carrying amounts because of their short term to maturity.

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COMMISSION SCOLAIRE FRANCOPHONE DU NUNAVUT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(l) Related party transactions

Inter-entity transactions

The CSFN is related in terms of common ownership, to all Government of Nunavut created departments and Territorial corporations. The CSFN enters into transactions with these entities in the normal course of business, at normal trade terms. These transactions are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

Other related party transactions

Related party transactions, other than inter-entity transactions, are recorded at the exchange amount.

3. ACCOUNTS RECEIVABLE

	<u>2025</u>	<u>2024</u>
Government of Nunavut		
Department of Education		
2025 - Canadian Heritage	\$ 33,938	\$ 0
2025 - French Monitor	14,889	0
2025 - Reimbursements	206,800	0
2024 - Canadian Heritage	0	18,566
2024 - Daycare support	0	5,074
2024 - Reimbursements	<u>0</u>	<u>36,880</u>
	<u>255,627</u>	<u>60,520</u>
 Government of Canada		
GST receivable	44,834	59,341
Jordan's Principle	<u>62,285</u>	<u>0</u>
	107,119	59,341
 Other accounts receivable		
General accounts receivable	<u>23,419</u>	<u>32,256</u>
	<u>23,419</u>	<u>32,256</u>
	<u>\$ 386,165</u>	<u>\$ 152,117</u>

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COMMISSION SCOLAIRE FRANCOPHONE DU NUNAVUT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2025</u>	<u>2024</u>
Government of Nunavut		
Department of Finance		
Nunavut payroll tax	\$ 7,068	\$ 6,780
Trade payables	<u>5,021</u>	<u>5,547</u>
	<u>12,089</u>	<u>12,327</u>
Government of Canada		
Payroll liabilities	<u>22,528</u>	<u>29,968</u>
Other accounts payable		
Trade payables	146,173	144,087
Accrued legal settlement	<u>120,180</u>	<u>0</u>
	<u>266,353</u>	<u>144,087</u>
	<u>\$ 300,970</u>	<u>\$ 186,382</u>

5. CONTRIBUTIONS REPAYABLE

	<u>2025</u>	<u>2024</u>
GN - Department of Education		
2025 - Canadian Heritage	\$ 35,542	\$ 0
2025 - Inuuqatigiitsiarniq	416	0
2025 - Innait inuksiutilirijiit	15,161	0
2025 - Administration	13,696	0
2025 - School Operations	14,945	0
2024 - Canadian Heritage	192,378	210,945
2024 - Inuuqatigiitsiarniq	10,692	10,692
2024 - Innait inuksiutilirijiit	3,765	3,765
2023 - Canadian Heritage	35,706	35,706
2023 - Inuuqatigiitsiarniq	0	1,282
2023 - Innait inuksiutilirijiit	0	12,096
2022 - Canadian Heritage	<u>46,250</u>	<u>46,250</u>
	<u>\$ 368,551</u>	<u>\$ 320,736</u>

6. DEFERRED REVENUE

	<u>2025</u>	<u>2024</u>
GN - Department of Health - Breakfast program	\$ 10,000	\$ 10,000
Daycare prepayment	<u>250</u>	<u>0</u>
	<u>\$ 10,250</u>	<u>\$ 10,000</u>

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COMMISSION SCOLAIRE FRANCOPHONE DU NUNAVUT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

7. CONTRACTUAL OBLIGATIONS

The CSFN has a premises lease agreement to July 2023 with minimum lease and estimated operating cost obligations becoming due as follows:

2026	\$ 194,106
2027	194,106
2028	194,106
2029	194,106
2030	194,106
2031 and beyond	<u>776,400</u>
	<u>\$ 1,746,930</u>

8. EXPENSE BY TYPE

	<u>2025</u>	<u>2024</u>
Bad debt expense	\$ 0	\$ 1,820
Contracted services	22,784	22,552
Equipment	5,281	5,341
Honorarium	17,125	22,650
Janitorial supplies	13,022	15,923
Maintenance and repairs	86	4,265
Materials and supplies	188,251	623,319
Office	317,047	291,453
Other	113,886	86,947
Professional fees	458,337	390,873
Salaries and benefits	642,630	540,337
Telephone	32,856	45,811
Training and travel	<u>102,723</u>	<u>167,046</u>
	<u>\$ 1,914,028</u>	<u>\$ 2,218,337</u>

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COMMISSION SCOLAIRE FRANCOPHONE DU NUNAVUT
SUMMARY OF PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2025

	<u>CSFN operations</u>	<u>Cultural programs</u>	<u>School operations</u>	<u>Innait inuksiutirijit</u>	<u>Inuuqatigiitsi arniq</u>	<u>Student support</u>	<u>CMEC Language Monitor</u>	<u>Recoveries</u>	<u>Canadian Heritage</u>	<u>Other programs</u>	<u>Total</u>
Revenues											
GN - Department of Education											
Operating	\$ 317,100	\$ 11,040	\$ 59,315	\$ 16,514	\$ 15,262	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 519,231
Canadian Heritage	0	0	0	0	0	0	0	0	792,297	0	792,297
Recoveries	0	0	0	0	0	0	0	324,513	0	0	324,513
Other	0	0	0	0	0	0	66,000	0	0	20,276	86,276
GN - Department of Health	0	0	0	0	0	0	0	0	0	20,000	20,000
Federal Government	0	0	0	0	0	0	0	0	0	92,709	92,709
Kavivak Association	0	0	0	0	0	0	0	0	0	28,033	28,033
Daycare services	0	0	0	0	0	0	0	0	0	202,828	202,828
Other income	0	0	0	0	0	0	0	0	0	4,302	4,302
Locally raised funds	0	0	0	0	0	0	0	0	0	28,565	28,565
Contributions repayable	(13,696)	0	(14,944)	(15,161)	(416)	0	0	0	(35,543)	0	(79,760)
	<u>303,404</u>	<u>11,040</u>	<u>44,371</u>	<u>1,353</u>	<u>14,846</u>	<u>100,000</u>	<u>66,000</u>	<u>324,513</u>	<u>756,754</u>	<u>396,713</u>	<u>2,018,994</u>
Expenses											
Contracted services	2,640	0	0	0	0	0	0	0	20,144	0	22,784
Equipment	0	0	5,151	0	0	0	0	0	0	130	5,281
Honorarium	17,125	0	0	0	0	0	0	0	0	0	17,125
Janitorial supplies	0	0	3,839	0	0	0	0	0	9,183	0	13,022
Maintenance and repairs	18	0	0	0	0	0	0	0	42	26	86
Materials and supplies	125	0	12,991	193	1,352	0	0	0	156,296	17,294	188,251
Office	260,829	0	6,833	0	0	0	0	0	46,645	2,740	317,047
Other	1,051	15,000	0	590	12,569	0	0	0	70,708	13,968	113,886
Professional fees	(142)	0	0	570	0	96,983	0	310,989	49,937	0	458,337
Salaries and benefits	1,284	0	0	0	0	0	61,809	0	313,124	266,413	642,630
Telephone	20,215	0	11,510	0	0	0	0	0	0	1,131	32,856
Training and travel	259	0	0	0	925	3,104	0	0	90,675	7,760	102,723
	<u>303,404</u>	<u>15,000</u>	<u>40,324</u>	<u>1,353</u>	<u>14,846</u>	<u>100,087</u>	<u>61,809</u>	<u>310,989</u>	<u>756,754</u>	<u>309,462</u>	<u>1,914,028</u>
Surplus (deficit) for the year	<u>\$ 0</u>	<u>\$ (3,960)</u>	<u>\$ 4,047</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (87)</u>	<u>\$ 4,191</u>	<u>\$ 13,524</u>	<u>\$ 0</u>	<u>\$ 87,251</u>	<u>\$ 104,966</u>

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COMMISSION SCOLAIRE FRANCOPHONE DU NUNAVUT
DEPARTMENT OF EDUCATION PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2025

	<u>CSFN operations</u>	<u>Cultural programs</u>	<u>School operations</u>	<u>Innait inuksitilirijit</u>	<u>Inuuqatigiitsia rniq</u>	<u>Student support</u>	<u>Language Monitor</u>	<u>Recoveries</u>	<u>Total</u>
Revenues									
GN - Department of Education									
Operating	\$ 317,100	\$ 11,040	\$ 59,315	\$ 16,514	\$ 15,262	\$ 100,000	\$ 0	\$ 0	\$ 519,231
Recoveries	0	0	0	0	0	0	0	324,513	324,513
Other	0	0	0	0	0	0	66,000	0	66,000
Contributions repayable	<u>(13,696)</u>	<u>0</u>	<u>(14,944)</u>	<u>(15,161)</u>	<u>(416)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(44,217)</u>
	<u>303,404</u>	<u>11,040</u>	<u>44,371</u>	<u>1,353</u>	<u>14,846</u>	<u>100,000</u>	<u>66,000</u>	<u>324,513</u>	<u>865,527</u>
Expenses									
Contracted services	2,640	0	0	0	0	0	0	0	2,640
Equipment	0	0	5,151	0	0	0	0	0	5,151
Honorarium	17,125	0	0	0	0	0	0	0	17,125
Janitorial supplies	0	0	3,839	0	0	0	0	0	3,839
Maintenance and repairs	18	0	0	0	0	0	0	0	18
Materials and supplies	125	0	12,991	193	1,352	0	0	0	14,661
Office	260,829	0	6,833	0	0	0	0	0	267,662
Other	1,051	15,000	0	590	12,569	0	0	0	29,210
Professional fees	(142)	0	0	570	0	96,983	0	310,989	408,400
Salaries and benefits	1,284	0	0	0	0	0	61,809	0	63,093
Telephone	20,215	0	11,510	0	0	0	0	0	31,725
Training and travel	<u>259</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>925</u>	<u>3,104</u>	<u>0</u>	<u>0</u>	<u>4,288</u>
	<u>303,404</u>	<u>15,000</u>	<u>40,324</u>	<u>1,353</u>	<u>14,846</u>	<u>100,087</u>	<u>61,809</u>	<u>310,989</u>	<u>847,812</u>
Surplus (deficit) for the year	<u>\$ 0</u>	<u>\$ (3,960)</u>	<u>\$ 4,047</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (87)</u>	<u>\$ 4,191</u>	<u>\$ 13,524</u>	<u>\$ 17,715</u>

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**COMMISSION SCOLAIRE FRANCOPHONE DU NUNAVUT
DEPARTMENT OF EDUCATION - CANADIAN HERITAGE
FOR THE YEAR ENDED JUNE 30, 2025**

	Preschool 1 - Kindergarten	Preschool 2 - French Preschool	Primary & Secondary 1 - French program	Primary & Secondary 2 - Student Achievement	Primary & Secondary 3 - Student Leadership	Primary & Secondary 4 - Student Guidance	Primary & Secondary 5 - Student recruitment	Primary & Secondary 6 - Student Retention	Primary & Secondary 7 - Daycare language development	Primary & Secondary 8 - Linking with French Canada	Primary & Secondary 9 - Language Monitor
Revenues											
GN - Department of Education											
Canadian Heritage	\$ 7,000	\$ 17,000	\$ 18,000	\$ 130,000	\$ 60,000	\$ 10,000	\$ 18,000	\$ 52,000	\$ 100,000	42,000	23,000
Contributions repayable	<u>(2,477)</u>	<u>(5,184)</u>	<u>0</u>	<u>0</u>	<u>(1,967)</u>	<u>(7,261)</u>	<u>(1,644)</u>	<u>0</u>	<u>0</u>	<u>(7,263)</u>	<u>(3,058)</u>
	<u>4,523</u>	<u>11,816</u>	<u>18,000</u>	<u>130,000</u>	<u>58,033</u>	<u>2,739</u>	<u>16,356</u>	<u>52,000</u>	<u>100,000</u>	<u>34,737</u>	<u>19,942</u>
Expenses											
Contracted services	776	0	0	0	0	0	163	6,847	0	9,495	0
Janitorial supplies	0	0	0	0	0	0	0	0	0	9,000	0
Maintenance and repairs	0	0	0	0	0	0	0	0	0	0	0
Materials and supplies	3,747	5,101	5,159	239	28,690	2,739	875	12,759	8,162	6,342	5,278
Office	0	21	251	16,465	850	0	744	1,172	1,125	6,000	0
Other	0	0	0	888	17,873	0	0	31,207	50	0	0
Professional fees	0	0	205	21,408	3,627	0	2,147	0	595	2,500	0
Salaries and benefits	0	3,706	2,927	92,205	0	0	0	236	85,359	0	8,950
Training and travel	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,505</u>	<u>6,993</u>	<u>0</u>	<u>12,427</u>	<u>2,000</u>	<u>6,121</u>	<u>1,400</u>	<u>0</u>
	<u>4,523</u>	<u>8,828</u>	<u>8,542</u>	<u>133,710</u>	<u>58,033</u>	<u>2,739</u>	<u>16,356</u>	<u>54,221</u>	<u>101,412</u>	<u>34,737</u>	<u>14,228</u>
Surplus (deficit) for the year	<u>\$ 0</u>	<u>\$ 2,988</u>	<u>\$ 9,458</u>	<u>\$ (3,710)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (2,221)</u>	<u>\$ (1,412)</u>	<u>\$ 0</u>	<u>\$ 5,714</u>

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**COMMISSION SCOLAIRE FRANCOPHONE DU NUNAVUT
DEPARTMENT OF EDUCATION - CANADIAN HERITAGE
FOR THE YEAR ENDED JUNE 30, 2025**

	Primary & Secondary 10 - Library Services	Pers. Edu 1 - Student Programs	Pers. Edu 2 - Staff Recruitment	Pers. Edu 3 - Staff Retention	Pers. Edu 4 - PD Support	Pers. Edu 5 - French Teaching Resources	Pers. Edu 6 - Student Identity	Total
Revenues								
GN - Department of Education								
Canadian Heritage	113,000	18,000	60,000	30,099	70,557	18,000	5,641	\$ 792,297
Contributions repayable	<u>(2,674)</u>	<u>(1,178)</u>	<u>0</u>	<u>0</u>	<u>(1,641)</u>	<u>0</u>	<u>(1,196)</u>	<u>(35,543)</u>
	<u>110,326</u>	<u>16,822</u>	<u>60,000</u>	<u>30,099</u>	<u>68,916</u>	<u>18,000</u>	<u>4,445</u>	<u>756,754</u>
Expenses								
Contracted services	0	0	1,225	1,638	0	0	0	20,144
Janitorial supplies	28	148	0	7	0	0	0	9,183
Maintenance and repairs	42	0	0	0	0	0	0	42
Materials and supplies	5,069	9,836	3,784	11,444	25,127	20,231	1,714	156,296
Office	12,185	102	5,151	296	2,068	215	0	46,645
Other	0	0	2,777	15,183	2,730	0	0	70,708
Professional fees	6,000	0	2,798	7,267	3,390	0	0	49,937
Salaries and benefits	84,714	0	34,983	44	0	0	0	313,124
Training and travel	<u>2,288</u>	<u>6,736</u>	<u>10,842</u>	<u>1,031</u>	<u>35,601</u>	<u>0</u>	<u>2,731</u>	<u>90,675</u>
	<u>110,326</u>	<u>16,822</u>	<u>61,560</u>	<u>36,910</u>	<u>68,916</u>	<u>20,446</u>	<u>4,445</u>	<u>756,754</u>
Surplus (deficit) for the year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (1,560)</u>	<u>\$ (6,811)</u>	<u>\$ 0</u>	<u>\$ (2,446)</u>	<u>\$ 0</u>	<u>\$ 0</u>

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COMMISSION SCOLAIRE FRANCOPHONE DU NUNAVUT
OTHER PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2025

	<u>Jordan's Principle</u>	<u>Breakfast program</u>	<u>Kakivak daycare support</u>	<u>Daycare</u>	<u>QIA School Food</u>	<u>Locally raised funds</u>	<u>Total</u>
Revenues							
GN - Department of Education							
Other	\$ 0	\$ 0	\$ 0	\$ 20,276	\$ 0	\$ 0	\$ 20,276
GN - Department of Health	0	20,000	0	0	0	0	20,000
Federal Government	92,709	0	0	0	0	0	92,709
Kakivak Association	0	0	28,033	0	0	0	28,033
Daycare services	0	0	0	202,828	0	0	202,828
Other income	0	0	0	0	4,302	0	4,302
Locally raised funds	0	0	0	0	0	28,565	28,565
	<u>92,709</u>	<u>20,000</u>	<u>28,033</u>	<u>223,104</u>	<u>4,302</u>	<u>28,565</u>	<u>396,713</u>
Expenses							
Equipment	0	0	0	0	0	130	130
Maintenance and repairs	0	0	0	0	0	26	26
Materials and supplies	0	19,399	0	1,765	3,834	(7,704)	17,294
Office	0	0	0	2,740	0	0	2,740
Other	0	0	12,770	35	177	986	13,968
Salaries and benefits	101,002	0	0	165,411	0	0	266,413
Telephone	0	0	0	1,131	0	0	1,131
Training and travel	3,700	0	0	2,282	0	1,778	7,760
	<u>104,702</u>	<u>19,399</u>	<u>12,770</u>	<u>173,364</u>	<u>4,011</u>	<u>(4,784)</u>	<u>309,462</u>
Surplus (deficit) for the year	<u>\$ (11,993)</u>	<u>\$ 601</u>	<u>\$ 15,263</u>	<u>\$ 49,740</u>	<u>\$ 291</u>	<u>\$ 33,349</u>	<u>\$ 87,251</u>

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