Education Funding in Ontario

1997

A Description of

the Education Funding Model

Preamble

The purpose of this document is to provide a detailed description of Ontario's education funding system in 1997, including the shared roles and responsibilities of both the provincial government and local school boards.

As in 1996, this year the description of Ontario's education funding system and the General Legislative Grants Regulations are published as separate documents. The General Legislative Grants Regulations provide the legislative provisions through which provincial grants are distributed to school boards.

Paper copies of the publication *The General Legislative Grants Regulation, 1997* are available on request. To obtain this free document, please send your mailing address in an e-mail message to: **farida.jaffer@edu.gov.on.ca**

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The Education Funding Model

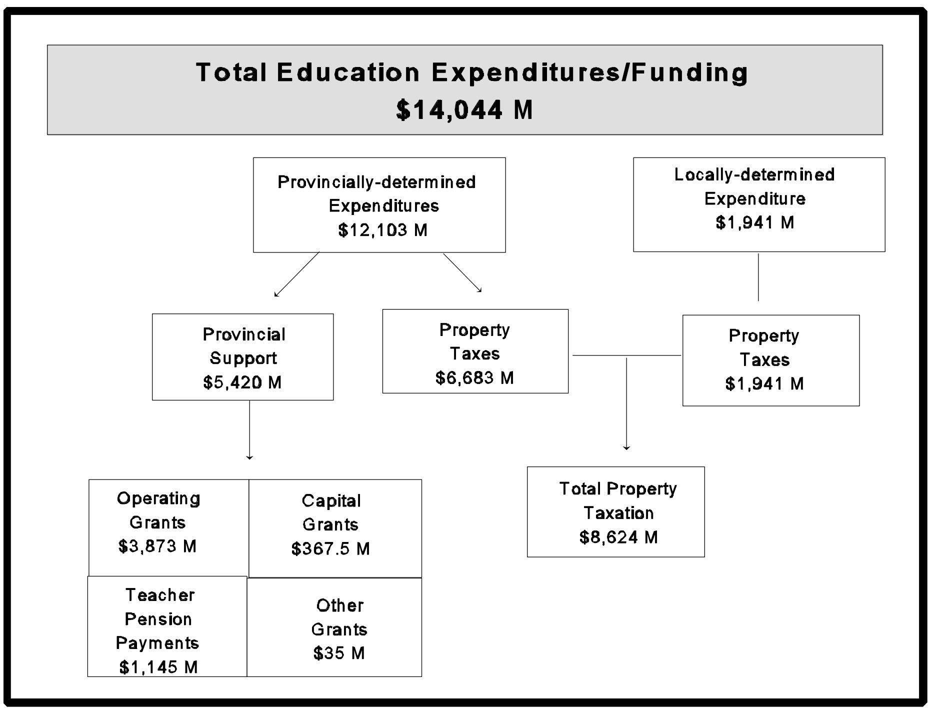
Introduction

In 1997, elementary and secondary education in Ontario will cost $14.0 billion, having an impact on every taxpayer in the province and the quality of education available to every pupil.

There are 166 school boards in Ontario serving approximately 1,931,000 pupils in 5,169 schools and employing about 122,000 teachers. These school boards operate within a wide variety of geographic, demographic, social and economic conditions, with a diversity of resource needs.

DIAGRAM 1

FUNDING EDUCATION IN ONTARIO, 1997



Elementary and secondary education in Ontario is a shared responsibility between the province and local school boards. The province establishes objectives, standards and guidelines through the Education Act, policy memoranda, and regulations such as the General Legislative Grants Regulation that determine the allocation of provincial grants for education funding. School boards determine how education programs and services are delivered, and the resources required to carry out their responsibilities.

School board expenditures are funded from two sources – property taxes and provincial grants.

The Funding Mechanism

The funding mechanism for elementary and secondary education is embodied in a set of legal documents known as the General Legislative Grants (GLG) regulations. Through a combination of operating and capital assistance programs, the GLG Regulation attempts to mitigate inequities in financial resources among school boards across the province. These assistance programs can be referred to as "equalization payments" since they attempt to equalize the financial resources among school boards by taking into account the size of the local tax base (ie, resources available) and the resources required by a school board to provide the base level of education service.

Two principles guide the determination of the level of provincial support available to a school board:

(1) *All school boards must have equitable financial resources to provide a base level of education.*

(2) *All property ratepayers must make the same tax effort to raise the local share of the costs of providing the base level of education.*

Recognized Expenditures

Each year the province establishes a dollar amount per pupil which is intended to represent the cost of providing a base level of education to a student. The per pupil amount is reviewed each year and updated to reflect changes in the costs of providing a base level of programs and services. The **recognized expenditure level** of a board is established by applying the basic per pupil grant amount to the board's enrolment. In most cases, the amount of property tax revenues raised in a board is supplemented by provincial grants to ensure that all boards receive the recognized amount of funding per pupil.

Property Taxes

In 1997, approximately $8,624 million of total education costs will be funded from property taxes. Property taxes contribute to the funding of recognized expenditures, and are also used to fund 100% of school board expenditures that exceed the recognized amount.

Standard Mill Rate

Property taxes for recognized expenditures are determined by applying a provincial uniform tax rate to the local property assessment in each school board. The application of a provincially uniform tax rate ensures that all property ratepayers make the same tax effort to fund recognized expenditures.

The standard mill rate is set each year by the province. One "mill" represents $1 of taxes per $1,000 of property assessment. Where a rate is "5 mills," this means that for every $1,000 of property value the owner will pay $5 in taxes. For a property assessed at $100,000, the property owner will pay $500 in taxes.

Assessment Equalization

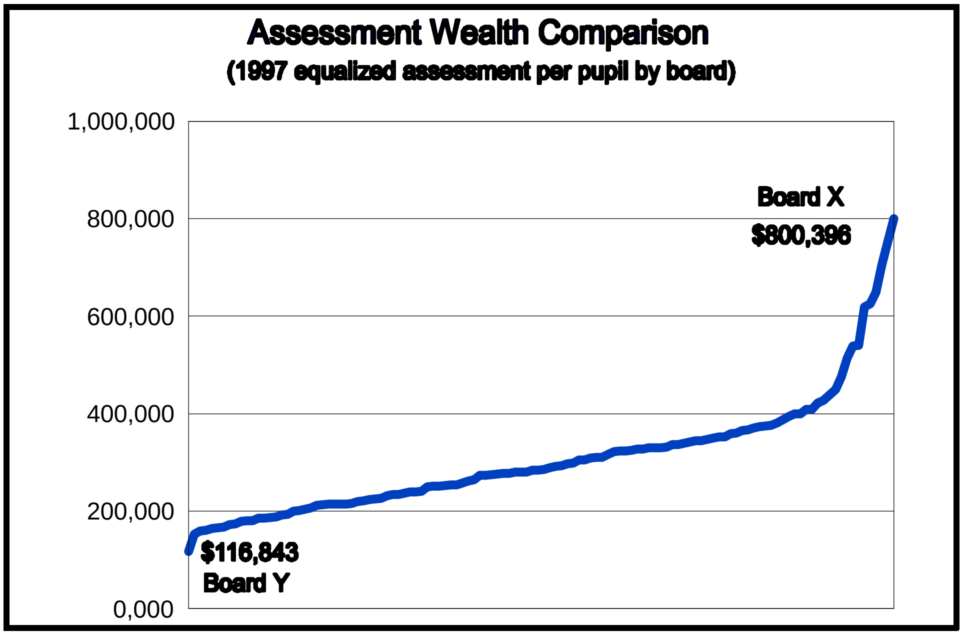
The assessment base of a school board is calculated as the value of all property in the municipality or municipalities it serves. Every property or building is assessed with a dollar value. This is its "rateable assessment." Residential properties such as homes and apartments, commercial properties such as offices and shopping malls, and industrial properties such as factories and warehouses are included, as well as farm and recreational/cottage properties.

For some municipalities, rateable assessment is at recent market value, while other municipalities have rateable assessments that are only a portion of market value. Since it is necessary in the grant mechanism to have a common measure of school board assessment, **assessment equalization factors (AEF's)** are applied to convert the local rateable assessment base to a common level of "equalized" assessment or adjusted market value. A new set of assessment equalization factors are published every four years by the Ministry of Finance reflecting market value prices for a given year. The last update was for taxation in 1994. The AEF's are phased-in to mitigate the impacts on local tax payers. 1997 will be the final year of the phase-in of the current factors as the government is moving to an actual or market value system in 1998. The factors used in the 1997 grant calculation are reflective of 1992 market values.

As Diagram 2 indicates, there are large differences in the size of the assessment base available to each school board. In 1997 it is estimated that the total equalized assessment value of all property in Ontario is about $517 billion. However, assessment wealth is not evenly distributed throughout the province. Some communities have

high-value residential properties or large commercial or industrial complexes that contribute more to the total wealth in the community. School boards in such communities have access to a larger amount of tax revenue from the property tax base.

DIAGRAM 2



As shown in the above graph, board X has an equalized assessment of $800,396 per pupil from which to raise tax revenues. Board Y has an equalized assessment base of only $116,843 per pupil from which to raise funds.

A complete listing of the equalized assessment per pupil for all boards for 1996 is presented in the attached Appendix.

Grants From the Province

Grants are provided to school boards to make up the difference between the total recognized expenditure of a board (basic per pupil amount x enrolment) and the amount of property tax revenues raised through the application of the provincial uniform tax rate for recognized expenditures. Diagram 3 shows how the provincial grant would be determined for three hypothetical school boards with differing enrolments and property assessment bases.

As shown, each school board is allocated financial resources of $4,065 for each elementary school pupil and $4,957 for each secondary pupil, which is intended to reflect the cost of providing a base level of education. A uniform tax rate of 11.627 mills is applied to each board's equalized assessment. This tax rate will generate $11.63 for each $1,000 of property assessment.

DIAGRAM 3

	BOARD A	**BOARD B**	**BOARD C**
1. Recognized Ordinary Expenditure Per Pupil	$4,065 elementary $4,957 secondary	$4,065 elementary $4,957 secondary	$4,065 elementary $4,957 secondary
2. Average Daily Enrolment	1,000 elementary 1,000 secondary	2,000 elementary 2,000 secondary	2,000 elementary 2,000 secondary
3. Total Recognized Ordinary Expenditure (1 x 2)	9,022,000	18,044,000	18,044,000
4. Provincial Standard Mill Rate	11.627 Mills	11.627 Mills	11.627 Mills
5. Board's Equalized Assessment	200,000,000	200,000,000	1,000,000,000
6. Yield from Provincial Standard Mill Rate Applied to Board's Equalized Assessment (4 x 5)/1,000	2,325,400	2,325,400	11,627,000
7. Provincial Grant (3 - 6)	$6,696,600	$15,718,600	$6,417,000

The table also shows how school boards with the same assessment base (A and B), but different student enrolments, receive different grants. In this case, school board B has twice the number of pupils to educate with the same assessment base as school board A (ie, $200 million). The calculation shows that board B is provided with a larger grant from the province.

School board C, with an equalized assessment base of $1 billion, is able to raise $11,627,000 from local taxes. Although it has responsibility for the same number of students as school board B, it receives a much smaller provincial grant.

In each case, the provincial grant ensures that the basic amount of $4,065 per elementary school pupil and $4,957 per secondary school pupil is available to the board using the same tax effort.

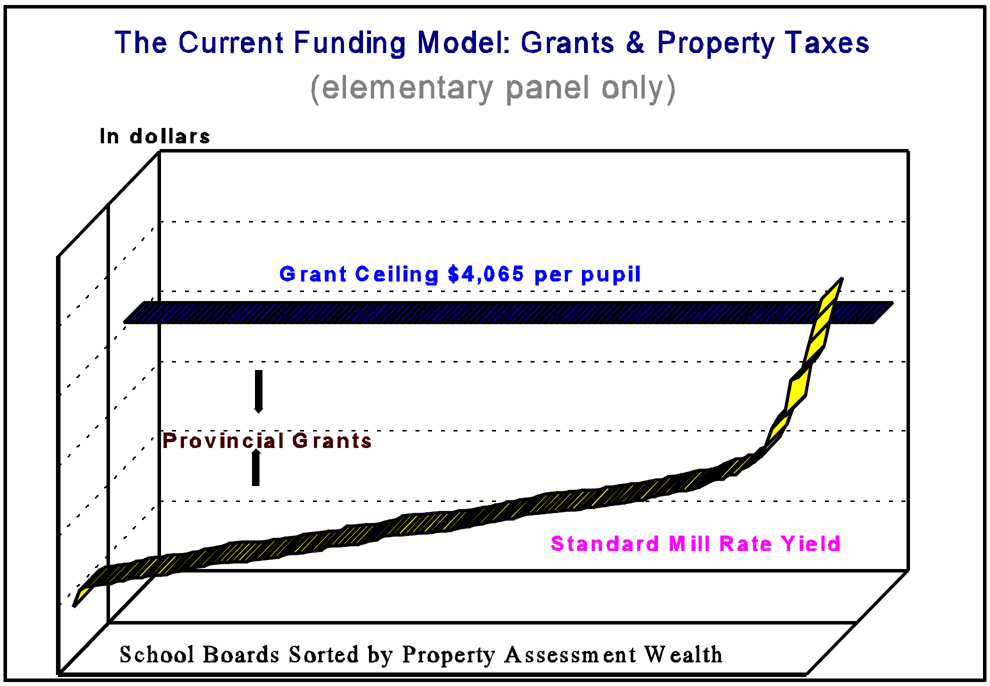
The funding principles behind this calculation ensure equality of resources for all school boards and equality of tax burden for all ratepayers for a base level of education.

Diagram 4, **The Current Funding Model**, provides a graphic illustration of the equity principle used in the funding model as it is applied to the different taxing capacities of school boards. For illustrative purposes, only elementary school figures are used.

By applying a provincial standard mill rate of 6.447 mills to its equalized assessment of $800,396 per pupil, board X can raise $5,160 per pupil. By comparison, board Y, with an equalized assessment base of $116,843 per pupil, can raise only $753 per pupil.

Board X does not qualify for a grant, since, it is able to raise more money from local taxes by applying the standard tax rate than the recognized level of expenditures. This is commonly referred to as a negative grant. Board Y would qualify for a grant of $3,312 per pupil. This approach provides each board with a basic per pupil amount of $4,065.

DIAGRAM 4



In addition to provincial assistance provided to school boards for operating and capital purposes, the province also pays the employers' share of contributions to the Teachers' Pension Fund. These payments come from the Consolidated Revenue Fund (CRF) of the province. The CRF includes income taxes, sales taxes, corporate taxes, federal transfer payments and other provincial revenues.

> **In total, the province will contribute $5,420 million towards the funding of elementary and secondary education in 1997.**

Unrecognized Expenditure

School boards can raise additional property taxes to cover expenditures in excess of amounts recognized by the province. There is no provincial support for unrecognized expenditures, therefore unrecognized expenditures are 100% funded from local taxation.

It is estimated that in 1997 school boards will raise $1,941 million to cover unrecognized expenditures.

Single panel

School boards that have the same set of ratepayers for elementary and secondary school purposes report their financial information on a combined panel basis. Individuals programs within the General Legislative Grants in many cases are calculated on the basis of elementary and secondary school enrolments and parameters. However, the recognized amounts for each panel are combined into a single recognized amount in order to calculate the grant. Boards that are reporting on a combined panel basis use standard mill rates for the combined board.
Public school boards, whose areas includes in whole or in part a Protestant or unextended Roman Catholic separate school board, report on an individual panel basis.

Funding Categories

The Education Funding Model is divided into five major categories. Each category contains assistance programs that share similar characteristics or objectives.

Each of the five categories of the Education Funding Model are described below:

Category 1 Basic Per Pupil Grant
Category 2 Board-Specific Grants
Category 3 Program-Specific Grants
Category 4 Capital Funding Grants
Category 5 Additional Provincial Support for Education

DIAGRAM 5

Category 1 - Basic Per Pupil Grant - $2,161.9 Million

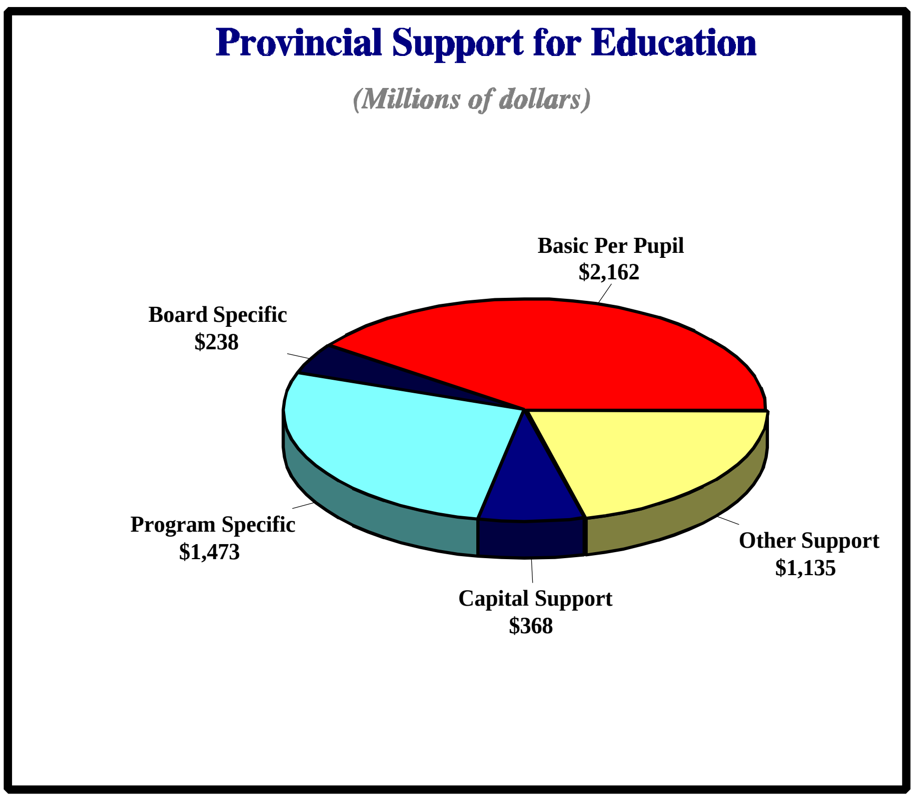
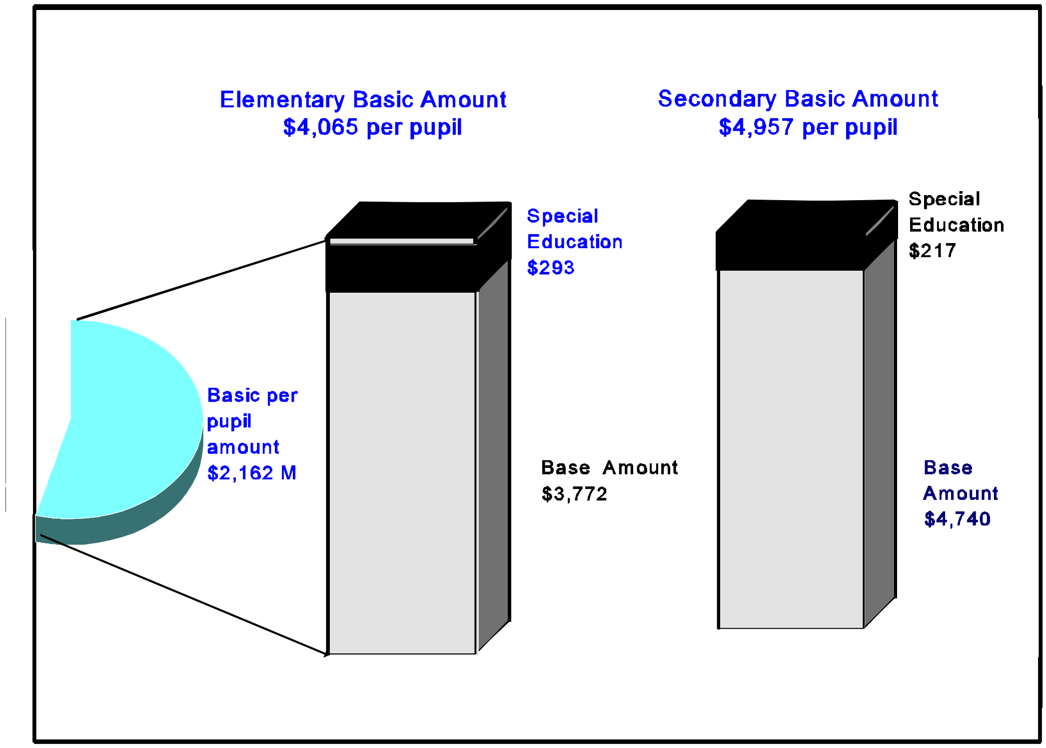


DIAGRAM 6



The Basic Per Pupil Grant is an equalization payment made by the province to a school board. The provincial grant equals the difference between the amount considered necessary by the province for a school board to provide the base level of education and the amount raised from property taxes.

This calculation requires accurate information on two key variables:

- Average Daily Enrolment (ADE), which is the measure of the number of pupils enroled in each school board. The ADE multiplied by the provincially established basic per pupil amount equals the **Recognized Ordinary Expenditure** of the school board.

- The value of the equalized assessment of all property in each community served by the school board determines the amount of money that can be raised from local property taxes.

Recognized Ordinary Expenditure

The province determines a base level of funding per pupil that is required by all school boards to meet their obligations under the Education Act. This is known as the Recognized Ordinary Expenditure Per Pupil.

For 1997, the per pupil amounts are $4,065 for each elementary pupil and $4,957 for each secondary pupil, representing a $37 per pupil increase over the 1996 basic per pupil amounts.

The $37 increase in the basic per pupil amounts for 1997 reflects firstly, the $97.5 million grant reduction for out of classroom spending requiring a $40 reduction in the grant ceiling and secondly, an increase of $77 per pupil to recognize cost pressures and to improve equity in the system.

Standard Mill Rates

In 1997, the standard mill rate for recognized ordinary expenditure was set at 11.627 mills (6.447 mills and 5.180 mills for elementary and secondary panels, respectively).

The base level of funding per pupil includes specific amounts for the following items:

Support for Special Education Programs

Additional funding is provided for Special Education Programs for exceptional pupils. Exceptional pupils are defined as pupils having behavioural, communication, intellectual, physical or multiple exceptionalities.

Special Education funding will be maintained at the 1996 levels. In 1997, the Special Education portion of the basic per pupil amount is $293 per elementary pupil and $217 per secondary pupil.

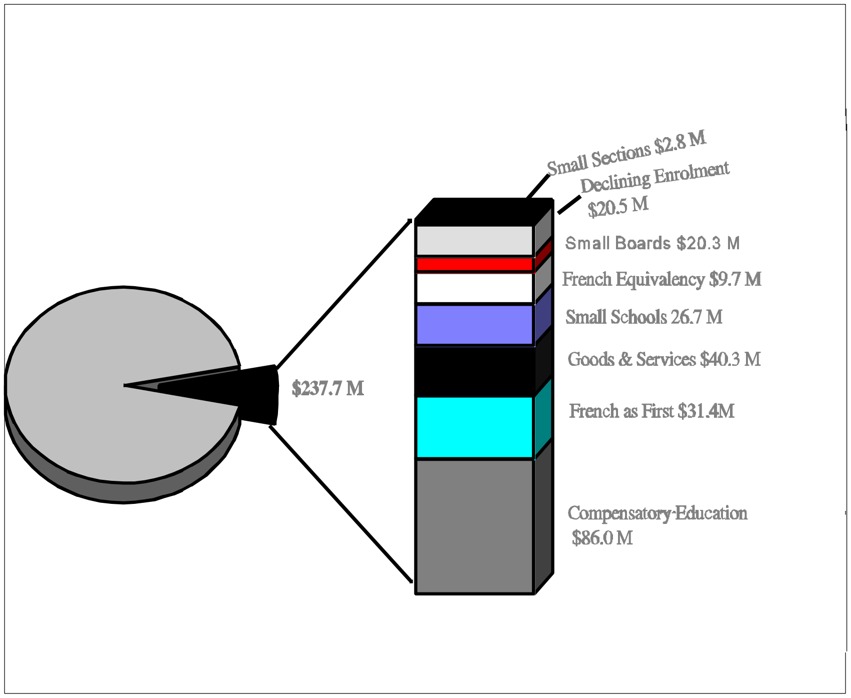
Support For Pooling

Prior to 1990, most public corporate assessment was automatically assigned to the public school system. Pooling was introduced to ensure that this valuable source of revenue was shared more fairly between public and separate school boards within the same jurisdiction. Under pooling, the property assessment of publicly-traded corporations is shared among coterminous boards on the basis of enrolment.

1997 will be the final year for the phase-in of sharing publicly traded corporate assessment, as the new education reforms will be implemented in 1998.

Category 2 - Board-Specific Grants - $237.7 Million

DIAGRAM 7



The government recognizes that the cost of providing the base level of education varies with geographic, demographic and socio-economic conditions across Ontario.

Board-specific grants provide funding at 100 percent of the recognized costs to compensate school boards for conditions such as distance from sources of goods and services, small classes, small schools and small boards, and needs created by unique socio-economic conditions of the population served. School boards are not required to provide a local share for this category of grants because these costs arise from conditions beyond the local board's control. Provincial funds given in recognition of these additional costs are aimed at equity – to assist school boards in providing the base level of educational services that would otherwise place an additional financial burden on area taxpayers.

The Category 2 grant parameters have been frozen at 1996 levels.

The following outlines the grants in this category for 1997:

French-as-a-First Language Grant – $31.4 Million

Under the Education Act, a school board must provide instruction in the French language to any pupil who meets the definition of a "French-speaking person."

The grant recognizes the higher instructional, material and administrative costs school boards incur in providing this program.

Small Schools Grant – $26.7 Million

In accordance with the ministry's policy of equality of educational opportunity, all pupils must have access to an adequate range of programs to complete their education. To offset the higher per pupil cost of these programs in small schools the province provides additional financial assistance in the form of a Small Schools Grant.

Small schools generally exist in areas of sparse population. Small elementary schools are defined as having 200 or fewer students and are located eight or more kilometres from another school of the same language of instruction. Small secondary schools are defined as having 600 or fewer students and are located 32 or more kilometres from another school of the same language of instruction.

Small Boards Grant – $20.3 Million

Small school boards are defined as boards with an elementary or secondary enrolment of 5,000 pupils or less.

They incur many of the same basic overhead costs as larger boards in the province but, because of low enrolment, costs per pupil for administration and educational services are greater than for the larger boards. The Small Boards Grant provides additional financial support to such boards to offset these additional costs.

Small Sections Grant – $2.8 Million

All boards with an English-language section and a French-language section, where one or both of the sections have fewer than 500 pupils, receive this grant. It assists boards in providing administrative, consultative and supervisory services where pupil enrolment is low.

Goods and Services Grant – $40.3 Million

This grant acknowledges the higher cost of purchasing goods and obtaining services for boards that are distant from major urban centres and/or whose schools are distant from each other.

The calculation of this grant takes into account:

(a) The distance of a board from one of five defined cities (Toronto, Ottawa, Hamilton, London or Windsor) as a measure of its accessibility to goods and services.

(b) The existence of a city or town with a population of over 25,000 within a board's jurisdiction, which is another measure of its accessibility to goods and services.

(c) The sparsity of the pupil population, to reflect higher costs of moving goods and services within a board.

In 1997, reductions to this grant for a board will be limited to 95% of its previous year's goods and services grant.

Compensatory Education Grant – $86.0 Million

Some school boards, because of local conditions, have large numbers of students who are economically or socially disadvantaged and, therefore, at risk for academic failure and dropout. Compensatory Education programs are aimed at addressing the needs of such students. Financial assistance is provided to these school boards to offset the additional costs of these programs.

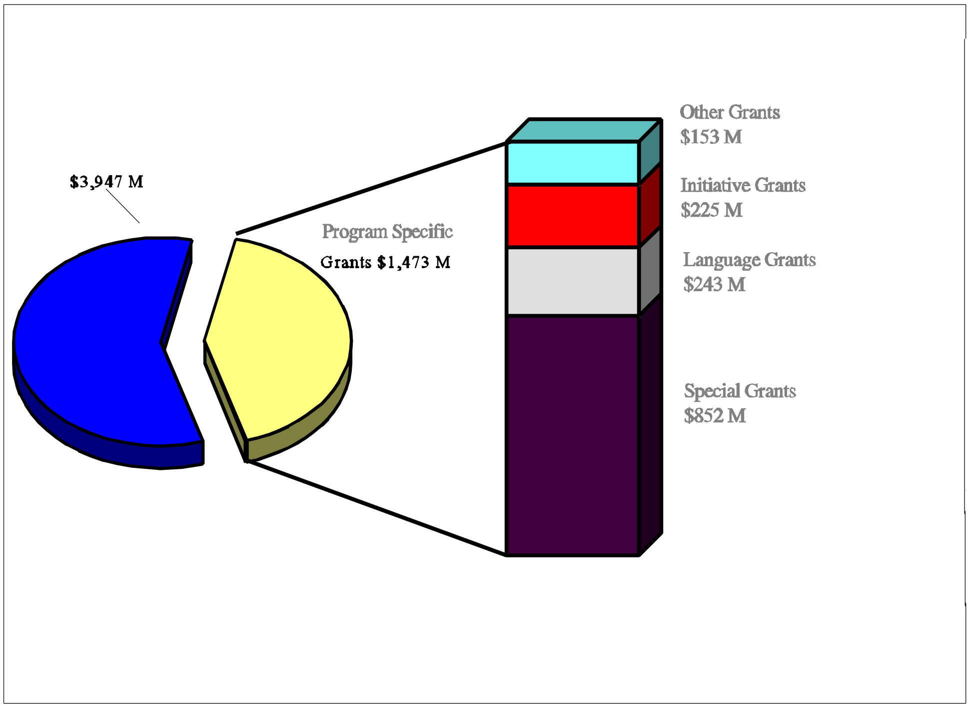
Declining Enrolment Grant – $20.5 Million

The Ministry recognizes that a school board may not be able to reduce its operating costs in any given year in direct proportion to a reduction in its enrolment. The Declining Enrolment Grant provides financial assistance for a one-year period, during which the board may reduce its operating expenses.

French-language Equivalency Grant - $9.7 Million

Special grants are provided to the Public and Roman Catholic French Language School Boards in Ottawa-Carleton and to the Prescott-Russell French-language Roman Catholic School Board. This funding will ensure that the amount of revenues per pupil for these boards will enable them to match the over-ceiling expenditure of their coterminous public or separate English-language boards on an annual basis.

Category 3 - Program-Specific Grants - $1,473.3 Million



Program-Specific Grants are provided to school boards to encourage them to extend education programs and services into areas that respond to local needs, and to meet provincial priorities. They are provided to school boards based on the extent to which the board participates in the program.

The Category 3 grant parameters have been frozen at 1996 levels.

Category 3 grants are grouped into four sub-categories, as outlined below:

LANGUAGE GRANTS

French-as-a-Second-Language Grant – $149.6 Million

This grant provides for the additional costs of offering core French extended and immersion programs. The grant is based on the number of pupils enrolled in these courses and varies with the length of the program, ranging from 20 minutes per day to full immersion.

Native-as-a-Second-Language Grant – $0.8 Million

This grant assists school boards that wish to provide native language courses in addition to, or as a substitute for, French as a Second Language. It is based on the number of pupils enrolled in 20-minute or 40-minute per day programs.

To further assist school boards to initiate this program, the Ministry provides a start-up grant of $200 per pupil enrolled for the first five years of the program.

Additional Language Instruction Grant – $91.3 Million

This grant is offered to school boards that provide language instruction in regular day school programs for pupils in English-language schools whose first language is not English. Such ESL (English as a Second Language/dialect) Programs provide pupils with an opportunity to participate in regular instruction classes as soon as possible. The grant is based on the number of teachers employed by the school board for such programs.

The additional language instruction grant was expanded in 1994 to include funding for a new program called "actualisation linguistique en français (ALF) et perfectionnement de français (PDF)". This program was designed to meet the specific linguistic needs of French-language schools. The PDF component of the program is intended for pupils whose spoken French is very different from standardized French, whose schooling may have been interrupted, or who need to familiarize themselves with their new environment. The ALF component of the program is designed to assist French-language school boards and sections in providing language instruction to pupils who are entitled to French-language instruction by virtue of section 23 of the *Canadian Charter of Rights and Freedoms*, but who have limited or no competencies in French. In both of these cases (ALF and PDF), the program is meant to provide pupils with an opportunity to participate in regular classroom instruction as soon as possible.

Mixed-Language Secondary Schools Grant – $1.3 Million

This grant encourages boards to provide a wider range of courses and services in the minority language (either English or French) of a mixed-language school.

INITIATIVE GRANTS

Grant for Reduction of Class Size in Grades 1 and 2 – $147.6 Million

The province provides financial assistance to school boards to reduce class sizes in grades 1 and 2 to an average of 20 pupils per teacher.

This grant is funded at 100 percent and is intended to offset the average salary and benefits costs of the additional teachers employed by a board to meet this objective. In situations where the target pupil-teacher ratio (PTR) of 20:1 has not been reached, boards would receive a proportionally reduced grant.

Grant For Full-Day Kindergarten – $15.3 Million

The province provides financial assistance to school boards for the operation of full-day kindergarten programs. These funds recognize the cost of providing the additional half day of a full-day program. School boards are required to contribute a local share of these costs.

Grant For Junior Kindergarten - $62.0 Million

Since September 1996, junior kindergarten programs became optional and are funded under category 3 at the board's rate of grant on recognized ordinary expenditure. Boards that choose to provide junior kindergarten will be required to contribute a local share.

SPECIAL GRANTS

Recognized Extraordinary Expenditure Grant – $27.7 Million

This grant assists school boards with costs relating to the replacement of furniture and equipment and other capital expenditure exclusive of expenditure on direct capital projects funded under Category 4. A local share is required, with a greater amount of grant being provided to school boards with relatively modest local tax bases.

Grant for Instructional Computers - $35.3 Million

Grant for instructional computers provides funding for instructional computer hard ware, software and teacher training. Funding is at the rate of grant for recognized extraordinary expenditure.

Transportation Grant - $348.8 Million

The Transportation Grant provides financial assistance to school boards to recognize costs of transporting pupils from home to school or from school to school. The decision regarding the provision of transportation rests with the school board.

Since September 1996 the funding for transportation is allocated to boards as a block grant. It is anticipated that this new method of funding will encourage school boards to look for greater efficiencies and co-operation in pupil transportation.

Since September 1995, school boards are responsible for all student transportation to provincial/demonstration schools. Boards receive regular formula funding for these students and those boards with a high amount of such transportation activity receive additional grant.

Technological Education Grant – $3.7 Million

This grant recognizes the higher costs per pupil involved in providing technical and vocational programs. It is allocated to school boards providing a large number of these courses where, because of smaller class sizes and individualized pupil requirements, there are higher costs.

Grant for Programs in Lieu of Provincial Services for Blind/ Deaf Pupils – $21.5 Million

This funding is provided where a school board offers an approved Special Education program for blind, deaf and blind/deaf pupils who might otherwise attend a Provincial School for blind and deaf pupils. Grants are provided for salaries and benefits for specialist teachers and teacher-aides.

An additional grant is paid to school boards to assist them in providing Braille transcription services and for oral and manual interpreters. School boards are required to contribute a local share of the costs of providing these services.

Grant for Education Programs in Care, Treatment and Correctional Facilities – $65.7 Million

A school board may provide educational programs for school-age pupils who cannot attend a local school because they are placed in a care, treatment or correctional facility. The province pays the school board 100 percent of the cost of salaries and benefits for teachers and teacher-aides involved in such programs.

Grant for Adult Education, Continuing Education and Summer School – $188.3 Million

This grant is paid at 100% by the province and is provided to boards in respect of summer school programs and continuing education programs such as adult citizenship and language instruction, adult English or French as a second language, adult Native as a second language, adult credit for diploma and correspondence/self-study.

Starting in September 1996, days school programs for adults (i.e. programs provided to pupils who are 21 years of age and over) are funded at the continuing education grant level of $2,257 per full-time equivalent pupil.

In order to assist school boards to adjust to the new funding policy, special assistance was provided to boards where the enrolment of pupils aged 21 years and over was greater than 10 per cent of the secondary school enrolment. A special one-time grant for each pupil in excess of the 10 per cent threshold was provided. The remaining portion of this one-time grant will be paid in 1997.

International Languages Grant – $16.4 Million

A grant is provided to school boards offering approved classes for international (heritage) language instruction in a language other than English or French. The grant is based on a dollar amount per hour of classroom instruction.

Grant for the Cost of Education for Non-Resident Pupils – $58.9 Million

The province reimburses school boards for the cost of educating pupils enrolled in their schools who reside in areas outside the jurisdiction of any board, or in institutions and group homes, or who are wards of Children's Aid Societies. The amount reimbursed is equal to the board's current operating cost per pupil plus an amount for accommodation.

Grant for Open-Access Tuition Fees – $43.8 Million

Secondary students have a right to attend the public or separate school system of their choice. In situations where their parents' taxes go to the coterminous school board, the educating board can charge a tuition fee to recover costs from the board that receives the taxes.

Where the costs for the educating board are higher than the costs in the tax-recipient board, the province picks up the difference.

Special Assistance Grant - $41.9 Million

In 1996, the government decided to provide special assistance for small boards, that is boards with fewer than 10,000 students, to limit the overall grant reduction for the board to the lesser of 3 per cent of the board's operating expenditures or 15 per cent of the board's 1995 grants. The rationale was that small boards have less capacity to accommodate grant reductions. In 1997 the special assistance grant will be expanded to cover also low spending boards, that is, boards whose over ceiling expenditure is less than $500 per pupil.

OTHER GRANTS

Assistance for En Bloc Transfers – $0.1 Million

Where a public school board has transferred one or more secondary schools and education programs to a Roman Catholic school board, a grant is paid to the public school board for up to five years to offset any overhead costs that remain with the public board. This grant is also applicable to the Middlesex County Board of Education.

Secondary School Reorganization Grant – $0.2 Million

This grant is paid to school boards that have reorganized a French-English, mixed-language secondary school into two separate schools — one French, the other English. It recognizes the extra costs involved in the reorganization.

Change in Tax Revenue – $40.4 Million

The amount of assessment supporting a school board can and does change during the year – sometimes with a large impact.

In the case where a community has lost assessment because of the closure or removal of industry, extra grant is paid to the school board to partially offset the reduction in tax revenue. However, where property taxes are written off or reduced by resolution of a school board, such revenue loss will not be offset by grant.

In the case where new development results in an increase in the assessment base and greater revenue to the board, this revenue is partially offset by a reduction in the grant payable to the board.

Grant for Special Assistance in Respect of Debentures – $0.0 Million

This grant offsets the cost of debentures on secondary school buildings that are being used jointly by a public and a separate board. It also assists boards that acquired significant debenture debt before April 1980.

Special Support For Pooling – $16.5 Million

In the period from 1989 to 1995 when coterminous pooling was being phased-in based on each boards share of residential and farm assessment, the province provided additional funds to ensure that no public board experienced a net loss in revenue because of pooling. Beginning in 1996, phased-in over a two year period to 1997, pooling will be done on the basis of enrolment instead of residential assessment. The special support for pooling payable to each board in 1996 to 1997 will be frozen at the 1995 level.

Isolate Boards Grant – $25.1 Million

Very small school boards, usually located in remote areas of Ontario, are referred to as isolate boards. Generally, their costs per pupil are very high and their tax base is very small. Their funding differs from that of other school boards in Ontario because it is based on program approval rather than the GLG formula. Their grant is the difference between approved program costs and local tax revenues.

Grant for Boards on Tax-Exempt Land – $5.3 Million

This grant provides for part of the costs of operating schools situated on tax-exempt land. These include schools in sanatoriums, hospitals, crippled children's treatment centres and centres for the treatment of cerebral palsy. Operating expenses include teachers' salaries, transportation, and the board and lodging of students.

High Growth Capital Assistance – $7.8 Million

Undue burden grants are provided to school boards by Order-in-Council under the provisions of Reg. 307, R.R.O. 1990. These grants are intended to cover specific non-recurring situations which are not covered by the grant regulations and thus place an undue burden on the local ratepayers of the board.

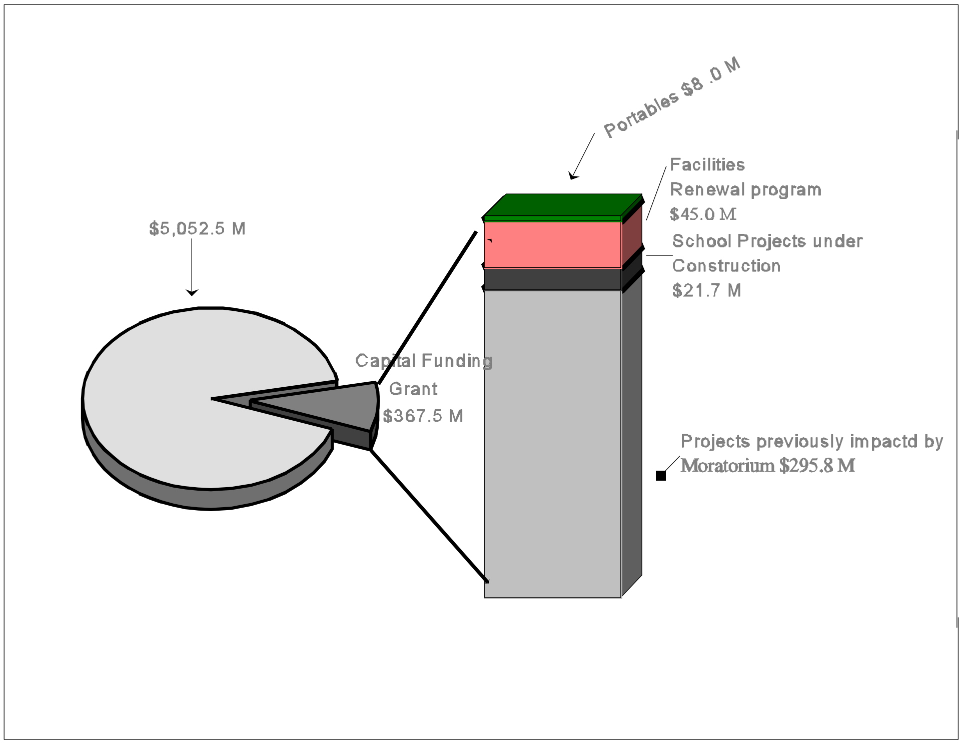
In 1992, a decision was taken to provide undue burden grants to school boards that experienced an inordinate amount of capital construction activity during the period 1986 through to 1991, that required a local mill rate effort significantly greater than the provincial average mill rate effort for capital expenditures during this period. The final payment of $7.8 million will be made in 1997.

Pay Equity Grants - $58.0 Million

These grants are provided to assist school boards with costs relating to the implementation of pay equity plans in accordance with the Pay Equity Act. A base amount of $58.0 million will be available to school boards to address 1997 pay equity expenditures.

Category 4 -Capital Project Grant - $367.5 million

DIAGRAM 9



Funding of capital expenditures is on a cost-shared basis between the province and local school boards. Capital projects that qualify for this grant include new schools, additions, renovation and replacement projects, site purchases, portables, and projects that are eligible for funding under the Facilities Renewal Program.

Major projects selected for funding in 1997 include those which have been approved by the ministry and which are under construction ($21.7), and those which were previously impacted by the capital moratorium in 1996 ($295.8 M).

The amount that a school board will receive is dependent on the board's taxing ability. On average, the provincial support rate for growth-related capital projects is 60 percent. Support for other capital projects including the replacement and renovation of schools and projects funded under the Facilities Renewal Program, is 75 percent on average.

Facilities Renewal

The province provides $45 million to school boards to undertake projects involving the repair and rehabilitation of schools. Boards are provided with a formula share of the fund based on their enrolment, their facilities over 20 years of age, their relative wealth and factors to reflect small schools and geographic isolation. Projects meeting the criteria of the program are approved for funding up to the board's allocated amount.

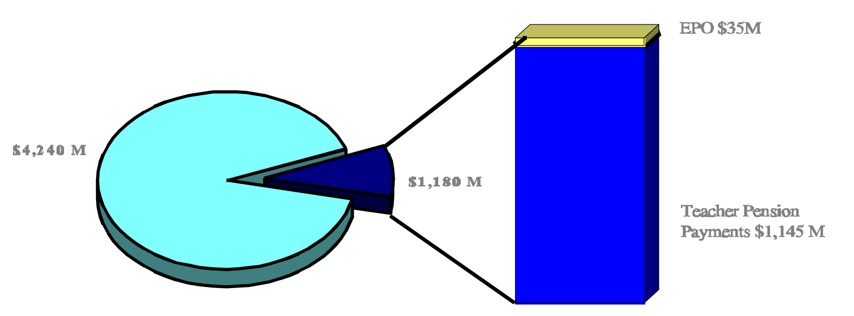
Canada-Ontario Infrastructure Works Program

In addition to funds made available for Capital Project Grants, in 1997-98 the province is also providing $6.17 million as its share of the cost of projects approved for funding under the Canada-Ontario Infrastructure Works Program. This program is in its third year.

Under the program cost sharing arrangement, the Federal government contributes one-third of the approved eligible amount. The remaining two-thirds of approved costs are shared between the province and the school boards at the provincial rate of support on recognized ordinary expenditure.

Category 5 - Additional Provincial Support for Education - $1,179.7 Million

DIAGRAM 10



Note: Teacher Pension Payments include unfunded liabilities.

Although this category of funding is outside the General Legislative Grants, it is included here to complete the picture of education funding and because it represents a considerable amount of provincial support for education. This category is made up of the following payments:

Teachers' Pension Payments – $1,144.8 Million

The province pays the employers' share of teachers' pension contributions on behalf of school boards. For 1997, this represents a payment of $680.2 million.

In 1990, the government began payments on the unfunded liability in the Teachers' Pension Fund. This important change provides security and viability for the fund into the future. For 1997, this represents a payment of $464.8 million.

Education Programs Other – $34.9 Million

Education Programs Other (EPO) grants were established primarily to provide conditional funding to school boards to participate in, or start-up, particular programs or services. Current criteria for EPO funding is limited to pilot projects that will further the government's initiatives in education reform, i.e., strengthen curriculum and high standards, reform funding system and streamline governance structure.

Summary

The funding model presents a comprehensive outline of the extent of funding provided by the province to school boards for elementary and secondary education in Ontario. In 1997, the province's contribution to elementary and secondary education will total $5,420 million.

Summary of 1997 Grant Changes

Annualization of the Savings Measures Announced in 1996

There are no new reductions in funding to school boards in 1997-98 other than the annualization of the savings measures announced in March 1996. These savings measures will now be in effect for the full year and will generate additional savings of $300 million in 1997-98 (i.e., total operating savings for 1996-97 and 1997-98 will be $533 million). Expenditures outside the classroom will be reduced by $97 million. These will be achieved in the same manner as last year, through a combination of a reduction in the grant ceilings and an increase in the standard mill rate (using the same 80% - 20% combination as last year). The remaining savings will be realized from transportation ($23 million), JK ($90 million) and adult education ($90 million).

Adjustment to Basic Per Pupil Amount

Grant ceilings for 1997 are $4,065 for each elementary school pupil and $4,957 for each secondary school pupil. This is an increase of $37 per pupil over 1996. The increase reflects the reduction in category 1 grant for expenditures outside the classroom requiring a $40 per pupil reduction in the grant ceiling, as well as an increase of $77 per pupil to reflect cost pressures being experienced by school boards, and to assisst boards with low assessment bases in meeting budgetary pressures.

Standard Mill Rates for Basic Per Pupil Grant

In 1997, the standard mill rate for recognized ordinary expenditure has been set at 11.627 mills, which is an increase of 3.3% over the previous year.

Assessment Equalization Factors

The 1997 assessment equalization factors (AEFs) which were issued by the ministry in December 1994 are to be used by school boards in calculating their grants. 1997 will be the final year of the phase-in of the current AEF's as the government is moving to an actual value system in 1998.

Count dates

Effective since 1996-97 school year, the count dates used in the calculation of average daily enrolment for grant purposes will be changed from September 30 to October 31 and from February 28 to March 31 of each year. Moving the count dates to the end of the second month in each of the two semesters will provide a more accurate reflection of the enrolment in the schools.

Special Assistance Grant

Beginning in 1997, the special assistance grant will be extended to include low spending boards.

Special Education Funding

Special Education Funding will be maintained at 1996 level (i.e. changes to GLG should not adversely impact special education programs.)

APPENDIX

EDUCATION STATISTICS FOR 1997

1997 Provincial Support

Category 1: Basic Per Pupil Grant . . . . $2,161.9 Million

- Basic Per Pupil Amount
  - elementary . . . . $4,065 per pupil
  - secondary . . . . $4,957 per pupil
- Support for Special Education Programs
  - elementary . . . . $293 per pupil
  - secondary . . . . $217 per pupil

Category 2: Board Specific Grants . . . . $237.7 Million

- French-as-a-First-Language Grant . . . . $31.4 Million
- Small Schools Grant . . . . $26.7 Million
- Small Boards Grant . . . . $20.3 Million
- Small Sections Grant . . . . $2.8 Million
- Goods & Services Grant . . . . $40.3 Million
- Compensatory Education Grant . . . . $86.0 Million
- Declining Enrolment Grant . . . . $20.5 Million
- French-language Equivalency Grant . . . . $9.7 Million

Category 3: Program-Specific Grants . . . . $1,473.3 Million

- Language Grants
  - French-as-a-Second-Language Grant . . . . $149.6 Million
  - Native-as-a-Second-Language Grant . . . . $0.8 Million
  - Additional Language Instruction Grant . . . . $91.3 Million
  - Mixed-Language Secondary Schools Grant . . . . $1.3 Million

- Initiative Grants
  - Grant for Full-Day Kindergarten . . . . $15.3 Million
  - Grant for Reduction of Class Size in Grades 1 and 2 . . . . $147.6 Million
  - Junior Kindergarten . . . . $62.0 Million

- Special Grants
  - Recognized Extraordinary Expenditure . . . . $27.7 Million
  - Grant for Instructional Computers . . . . $35.3 Million
  - Transportation Grant . . . . $348.8 Million
  - Technological Education Grant . . . . $3.7 Million
  - Grant for Programs in Lieu of Provincial Services for Blind/Deaf Pupils . . . . $21.5 Million
  - Grant for Education Programs in Care, Treatment and Correctional Facilities . . . . $65.7 Million
  - Grant for Adult Education, Continuing Education, Summer School . . . . $188.3 Million
  - International Languages Grant . . . . $16.4 Million

- Grant for the Cost of Education for Non-Resident Pupils . . . . $58.9 Million
- Grant for Open-Access Tuition Fees . . . . $43.8 Million
- Special Assistance Grants . . . . $41.9 Million

- Other Grants
  - Assistance for En Bloc Transfers . . . . $0.1 Million
  - Secondary School Reorganization Grant . . . . $0.2 Million
  - Change in Tax Revenue . . . . $40.4 Million
  - Grant for Special Assistance in Respect of Debentures . . . . $0.0 Million
  - Special Support for Pooling . . . . $16.5 Million
  - Isolate Boards Grant . . . . $25.1 Million
  - Grant for Boards on Tax-Exempt Land . . . . $5.3 Million
  - High Growth Capital Assistance . . . . $7.8 Million
  - Pay Equity Grants . . . . $58.0 Million

Category 4: Capital Funding Grants . . . . $367.5 Million

- Projects Previously Impacted by Capital Moratorium . . . . $295.8 Million
- School projects under construction . . . . $21.7 Million
- Portables . . . . $5.0 Million
- Facilities renewal program . . . . $45.0 Million

Category 5: Additional Provincial Support for Education . . . . $1,179.7 Million

- Teachers Pension Payments . . . . $1,144.8 Million
- Education Programs Other . . . . $34.9 Million

Total Provincial Contribution to Elementary and Secondary Education for 1997 . . . . $5,420.1 Million

Education Statistics, 1997 (estimates)

Number of pupils enrolled (Full Time Equivalents)	1,931,426
Number of School Boards	166
Number of Teachers	122,145
Number of School	
_ elementary	4,350
_ secondary	819
Expenditures on elementary and secondary education	$14.0 billion
Estimated value of provincial equalized assessment on property	$517 billion
Funding from property taxes	
Recognized expenditure	$6.683 billion
Unrecognized expenditure	$1,941 billion
Funding from provincial grants	$5.420 billion
Province-wide mill rate on equalized assessment	
– combined	11.627
– elementary	6.447
– secondary	5.180
Recognized amount per pupil	
– elementary	$4,065 per pupil
– secondary	$4,957 per pupil

1996 PROPERTY ASSESSMENT WEALTH BY BOARD

Sorted in Ascending Order by Total Equalized Assessment Per Elementary Pupil

Rank	**1996 PROJECTED WEALTH INDEX** (enrol: 1996 Rev. Estimates)	reg.	**Res.** E.A Per pupil	**Com.** E.A Per pupil	**TOTAL** E.A Per pupil	**Res.** Wealth Index	**Com.** Wealth Index	**TOTAL** Wealth Index
1	CHAPLEAU DIST RCSSB	MN	76,706	40,138	116,843	0.2924	0.2603	0.2805
2	KIRKLAND TIMISKIMING DIST RCSSB	NE	85,524	66,750	152,273	0.3261	0.4329	0.3656
3	GERALDTON DIST RCSSB	NW	62,095	97,485	159,580	0.2367	0.6322	0.3832
4	NORTH SHORE DIST RCSSB	MN	94,960	66,408	161,368	0.3620	0.4307	0.3874
5	STORMONT DUNDAS GLENGARRY CTY RCSSB	EA	110,511	53,626	164,136	0.4213	0.3478	0.3941
6	PRESCOTT RUSSELL FRENCH CTY RCSSB	EA	134,641	30,939	165,581	0.5133	0.2007	0.3976
7	LANARK LEEDS GRENVILLE CTY RCSSB	EA	119,007	47,936	166,943	0.4537	0.3109	0.4008
8	BRANT CTY RCSSB	CE	131,433	41,200	172,633	0.5011	0.2672	0.4145
9	FORT FRANCES RAINY RIVER DIST RCSSB	NW	86,234	87,050	173,284	0.3288	0.5646	0.4161
10	PETERBORO VIC NRTHM CLARINGTON RCSSB	CE	145,434	33,915	179,349	0.5545	0.2200	0.4306
11	KENT CTY RCSSB	WE	131,696	48,388	180,084	0.5021	0.3138	0.4324
12	KENORA DIST RCSSB	NW	96,911	83,226	180,137	0.3695	0.5398	0.4325
13	BRUCE GREY CTY RCSSB	WE	155,260	30,100	185,360	0.5919	0.1952	0.4451
14	CARLETON RCSSB	EA	147,768	38,308	186,077	0.5634	0.2485	0.4468
15	PRESCOTT RUSSELL CTY B OF E	EA	148,004	38,420	186,424	0.5643	0.2492	0.4476
16	HASTINGS PRINCE EDWARD CTY RCSSB	CE	139,982	47,772	187,754	0.5337	0.3098	0.4508
17	RENFREW CTY RCSSB	EA	136,783	55,781	192,563	0.5215	0.3618	0.4623
18	HURON PERTH CTY RCSSB	WE	156,620	37,542	194,163	0.5971	0.2435	0.4662
19	SIMCOE CTY RCSSB	CE	162,221	37,534	199,755	0.6185	0.2434	0.4796
20	ESSEX CTY RCSSB	WE	155,397	45,931	201,328	0.5924	0.2979	0.4834
21	PRESCOTT RUSSELL ENGLISH CTY RCSSB	EA	148,958	55,039	203,997	0.5679	0.3570	0.4898
22	DURHAM REGION RCSSB	CE	148,594	57,613	206,206	0.5665	0.3736	0.4951
23	COCHRANE IROQUOIS FALLS RCSSB	NE	87,759	124,207	211,965	0.3346	0.8056	0.5089
24	DRYDEN DIST RCSSB	NW	76,488	137,136	213,624	0.2916	0.8894	0.5129
25	OXFORD CTY RCSSB	WE	138,477	75,953	214,430	0.5279	0.4926	0.5148
26	HEARST DIST RCSSB	NE	102,240	112,372	214,612	0.3898	0.7288	0.5153
27	HORNEPAYNE B OF E	MN	135,152	79,866	215,019	0.5153	0.5180	0.5163
28	ELGIN CTY RCSSB	WE	154,625	60,592	215,217	0.5895	0.3930	0.5167
29	KIRKLAND LAKE B OF E	NE	104,673	111,520	216,193	0.3991	0.7233	0.5191
30	WATERLOO CTY RCSSB	CE	154,762	65,451	220,213	0.5900	0.4245	0.5287
31	LAMBTON CTY RCSSB	WE	137,023	84,017	221,040	0.5224	0.5449	0.5307
32	NIPISSING DIST RCSSB	NE	151,839	71,746	223,585	0.5789	0.4653	0.5368
33	HALDIMAND NORFOLK RCSSB	CE	179,905	44,605	224,510	0.6859	0.2893	0.5391
34	MICHIPICOTEN DIST RCSSB	MN	75,495	150,478	225,973	0.2878	0.9759	0.5426
35	KAPUSKASING DIST RCSSB	NE	94,165	137,254	231,419	0.3590	0.8902	0.5556
36	CENTRAL ALGOMA B OF E	MN	199,773	34,106	233,879	0.7616	0.2212	0.5615
37	LINCOLN CTY RCSSB	CE	173,925	60,087	234,012	0.6631	0.3897	0.5619
38	WELLAND CTY RCSSB	CE	157,135	79,166	236,301	0.5991	0.5134	0.5674
39	FRONTENAC LENNOX ADDINGTON CTY RCSSB	EA	179,372	59,785	239,157	0.6838	0.3877	0.5742
40	NORTH SHORE B OF E	MN	164,514	75,201	239,715	0.6272	0.4877	0.5756
41	RED LAKE B OF E	NW	131,057	109,929	240,987	0.4996	0.7130	0.5786
42	WELLINGTON CTY RCSSB	CE	173,353	76,716	250,069	0.6609	0.4975	0.6004
43	COCHRANE IROQUOIS FALLS B OF E	NE	104,174	146,705	250,879	0.3972	0.9515	0.6024
44	LONDON MIDDLESEX CTY RCSSB	WE	184,267	67,538	251,805	0.7025	0.4380	0.6046
45	TIMMINS DIST RCSSB	NE	131,311	121,940	253,251	0.5006	0.7909	0.6081
46	NORTH OF SUPERIOR DIST RCSSB	NW	93,021	160,622	253,643	0.3546	1.0417	0.6090
47	SUDBURY DIST RCSSB	MN	161,082	93,121	254,202	0.6141	0.6039	0.6103
48	LAKEHEAD DIST RCSSB	NW	151,461	106,959	258,420	0.5774	0.6937	0.6205
49	ATIKOKAN B OF E	NW	126,770	135,214	261,984	0.4833	0.8769	0.6290
50	OTTAWA CARLETON FRENCH PUBLIC	EA	194,699	69,204	263,903	0.7423	0.4488	0.6336
51	DUFFERIN PEEL RCSSB	CE	188,594	84,457	273,051	0.7190	0.5478	0.6556
52	SAULT STE MARIE DIST RCSSB	MN	156,649	117,247	273,896	0.5972	0.7604	0.6576
53	NORFOLK B OF E	CE	207,437	67,847	275,284	0.7908	0.4400	0.6610
54	WINDSOR RCSSB	WE	161,857	114,149	276,006	0.6171	0.7403	0.6627
55	NIPISSING B OF E	NE	168,972	108,200	277,172	0.6442	0.7017	0.6655
56	ELGIN CTY B OF E	WE	186,517	91,501	278,017	0.7111	0.5934	0.6675
57	DUFFERIN CTY B OF E	CE	227,663	52,379	280,042	0.8679	0.3397	0.6724
58	LANARK CTY B OF E	EA	204,374	75,760	280,134	0.7792	0.4913	0.6726
59	HALTON RCSSB	CE	208,936	71,793	280,729	0.7966	0.4656	0.6740
60	LENNOX ADDINGTON CTY B OF E	EA	200,690	83,255	283,945	0.7651	0.5400	0.6818
61	STORMONT DUNDAS GLENGARRY CTY B OF E	EA	178,158	106,504	284,662	0.6792	0.6907	0.6835

1996 PROPERTY ASSESSMENT WEALTH BY BOARD

Sorted in Ascending Order by Total Equalized Assessment Per Elementary Pupil

Rank	1996 PROJECTED WEALTH INDEX (enrol: 1996 Rev. Estimates)	reg.	Res. E.A Per pupil	Com. E.A Per pupil	TOTAL E.A Per pupil	Res. Wealth Index	Com. Wealth Index	TOTAL Wealth Index
62	TIMMINS B OF E	NE	149,780	135,859	285,638	0.5710	0.8811	0.6858
63	NORTHUMBERLAND CLARINGTON B OF E	CE	215,124	74,141	289,265	0.8201	0.4808	0.6945
64	HAMILTON WENTWORTH RCSSB	CE	192,666	99,464	292,130	0.7345	0.6451	0.7014
65	RENFREW CTY B OF E	EA	195,372	97,906	293,278	0.7448	0.6350	0.7042
66	MIDDLESEX CTY B OF E	WE	230,570	67,216	297,785	0.8790	0.4359	0.7150
67	LAKE SUPERIOR B OF E	NW	105,919	193,276	299,195	0.4038	1.2535	0.7184
68	FORT FRANCES RAINY RIVER B OF E	NW	183,912	120,633	304,546	0.7011	0.7824	0.7312
69	BRUCE CTY B OF E	WE	259,850	44,826	304,677	0.9907	0.2907	0.7315
70	OTTAWA CARLETON FRENCH RCSSB	EA	239,729	68,824	308,554	0.9139	0.4464	0.7408
71	KENT CTY B OF E	WE	204,233	105,976	310,210	0.7786	0.6873	0.7448
72	HASTINGS CTY B OF E	CE	211,301	99,601	310,902	0.8056	0.6460	0.7465
73	ESSEX CTY B OF E	WE	227,503	89,484	316,987	0.8673	0.5804	0.7611
74	HURON CTY B OF E	WE	268,176	53,574	321,750	1.0224	0.3475	0.7725
75	HALDIMAND CTY B OF E	CE	199,615	123,355	322,970	0.7610	0.8000	0.7755
76	YORK REGION RCSSB	CE	242,566	81,459	324,024	0.9248	0.5283	0.7780
77	BRANT CTY B OF E	CE	205,479	119,240	324,719	0.7834	0.7733	0.7797
78	TIMISKAMING B OF E	NE	161,896	165,559	327,454	0.6172	1.0737	0.7862
79	NIPIGON RED ROCK B OF E	NW	115,030	212,748	327,778	0.4385	1.3798	0.7870
80	EAST PARRY SOUND B OF E	NE	278,267	51,322	329,589	1.0609	0.3328	0.7913
81	ESPANOLA B OF E	MN	159,436	170,715	330,150	0.6078	1.1072	0.7927
82	PRINCE EDWARD CTY B OF E	CE	286,354	44,177	330,531	1.0917	0.2865	0.7936
83	BEARDMORE GERALDTON LONGLAC B OF E	NW	123,630	208,007	331,637	0.4713	1.3490	0.7963
84	DURHAM B OF E	CE	235,818	100,700	336,518	0.8990	0.6531	0.8080
85	CHAPLEAU B OF E	MN	198,008	138,533	336,541	0.7549	0.8985	0.8080
86	OXFORD CTY B OF E	WE	210,314	129,662	339,976	0.8018	0.8409	0.8163
87	SUDBURY B OF E	MN	206,070	135,470	341,540	0.7856	0.8786	0.8200
88	SAULT STE MARIE B OF E	MN	189,510	154,693	344,203	0.7225	1.0033	0.8264
89	VICTORIA CTY B OF E	CE	288,361	56,128	344,490	1.0994	0.3640	0.8271
90	CARLETON B OF E	EA	256,160	90,300	346,460	0.9766	0.5856	0.8319
91	DRYDEN B OF E	NW	140,993	209,147	350,140	0.5375	1.3564	0.8407
92	PERTH CTY B OF E	WE	231,505	120,473	351,978	0.8826	0.7813	0.8451
93	GREY CTY B OF E	WE	268,529	83,704	352,233	1.0237	0.5429	0.8457
94	LEEDS GRENVILLE CTY B OF E	EA	228,630	130,813	359,443	0.8716	0.8484	0.8630
95	HEARST B OF E	NE	165,073	195,841	360,914	0.6293	1.2701	0.8666
96	WATERLOO CTY B OF E	CE	231,225	133,768	364,994	0.8815	0.8676	0.8764
97	MANITOULIN B OF E	MN	313,911	52,672	366,583	1.1968	0.3416	0.8802
98	SIMCOE CTY B OF E	CE	274,058	96,638	370,697	1.0448	0.6268	0.8900
99	WELLINGTON CTY B OF E	CE	251,411	121,910	373,322	0.9585	0.7907	0.8964
100	LAMBTON CTY B OF E	WE	233,021	141,262	374,283	0.8884	0.9162	0.8987
101	NIAGARA SOUTH B OF E	CE	240,005	136,455	376,459	0.9150	0.8850	0.9039
102	WENTWORTH CTY B OF E	CE	284,791	96,226	381,018	1.0857	0.6241	0.9148
103	LINCOLN CTY B OF E	CE	264,122	123,717	387,839	1.0069	0.8024	0.9312
104	LAKEHEAD B OF E	NW	221,889	172,397	394,286	0.8459	1.1181	0.9467
105	LONDON B OF E	WE	255,143	144,108	399,252	0.9727	0.9346	0.9586
106	HAMILTON B OF E	CE	216,506	183,101	399,607	0.8254	1.1875	0.9595
107	FRONTENAC CTY B OF E	EA	297,672	110,902	408,575	1.1348	0.7193	0.9810
108	WINDSOR B OF E	WE	229,386	179,211	408,598	0.8745	1.1623	0.9811
109	PETERBOROUGH CTY B OF E	CE	309,460	112,780	422,240	1.1798	0.7314	1.0138
110	OTTAWA RCSSB	EA	285,423	141,988	427,411	1.0881	0.9209	1.0262
111	MICHIPICOTEN B OF E	MN	145,565	292,956	438,521	0.5550	1.9000	1.0529
112	METROPOLITAN SEPARATE SCHOOL BOARD	CE	280,203	169,514	449,718	1.0682	1.0994	1.0798
113	KENORA B OF E	NW	273,053	202,128	475,181	1.0410	1.3109	1.1409
114	KAPUSKASING DIST B OF E	NE	223,715	290,715	514,431	0.8529	1.8855	1.2352
115	HALTON B OF E	CE	382,229	156,102	538,331	1.4572	1.0124	1.2925
116	PEEL B OF E	CE	330,032	209,395	539,427	1.2582	1.3580	1.2952
117	YORK REGION B OF E	CE	410,491	208,575	619,066	1.5650	1.3527	1.4864
118	WEST PARRY SOUND B OF E	NE	546,487	79,126	625,613	2.0834	0.5132	1.5021
119	HALIBURTON CTY B OF E	CE	564,173	84,805	648,977	2.1509	0.5500	1.5582
120	MUSKOKA B OF E	NE	626,643	77,331	703,974	2.3890	0.5015	1.6903
121	OTTAWA B OF E	EA	439,469	315,961	755,430	1.6754	2.0492	1.8138
122	METROPOLITAN TORONTO SCHOOL BOARD	CE	406,611	393,786	800,396	1.5502	2.5539	1.9218
	provincial average - elementary		262,301	154,189	416,490	1.0000	1.0000	1.0000