



COLLEGES | COLLÈGES
ONTARIO | ONTARIO

ACAATO ARCHIVE DOCUMENT

2006 Environmental Scan

Chapter 4: College Resources

COLLEGE RESOURCES

Section Four

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1.0 HIGHLIGHTS

Finance

Revenues

- Compared with 15 years ago, Ontario colleges are educating students for approximately 70 cents on the dollar (Operating grants and tuition per student have dropped 20 per cent since 1990-91, adjusted for inflation).
- Ontario's colleges serve 35 per cent more students than 15 years ago, but receive 40 per cent less funding per student in constant dollars. On the surface, college operating grants per student dropped by four per cent, but they have actually decreased by 29 per cent when adjusted for inflation.
- In order to compensate for reduced operating grants, colleges have had to increase tuition. Since 1988-89, regulated college tuition fees have almost tripled, from \$650 per student to \$1,820 per student in 2003-04.
- In 2003-04, Ontario colleges received about 70 per cent of the national average revenue per student, the lowest (or second lowest) in Canada. Even adding in the increased levels of funding in 2005-06 and assuming no funding increases from 2003-04 levels in all other provinces, Ontario colleges still remain in last place (or second last place) at 80 per cent of the national average.

Expenditures

- Overall, colleges are spending over 20 per cent less on each student they educate (after accounting for inflation) versus 15 years ago.
- From 1987-88 to 2001-02, Ontario's colleges saw one of the greatest percentage decreases in their budgets compared with four other public sectors (public schools, health, universities and adult offenders).

Deferred Maintenance

- In the 2005/06, deferred maintenance in Ontario's colleges will top \$600 million. Without new funding, deferred maintenance will continue to increase by over \$100 million per year.

Human Resources

- Over the past 15 years, total full-time staff decreased by more than 13 per cent while Full-time equivalent (FTE) enrolment has increased by 52 per cent. In 2005-06 new, additional government funding allowed the colleges to slightly reverse this trend by hiring approximately 400 net additional full-time faculty and support staff.

Student Financial Aid

- Thirty-six per cent of college students in Ontario had OSAP loans in 2004-05.
- The 2004 OSAP loan default rate for college students increased to 18.0 per cent, from 16.4 per cent in 2003.

COLLEGE RESOURCES

The following chapter will discuss various aspects of college and student resources, including revenues, expenditures, human resources and student financial aid.

2.0 COLLEGE REVENUE

2.1 College Revenue by Source

College revenue sources currently include the provincial, federal and municipal governments, students and other individual clients, and the private sector.¹

The pie charts below show changes in the revenue source for the college system over a 15- year period.

Figure 1: 2003-04 College System Revenue: \$2.256 Billion

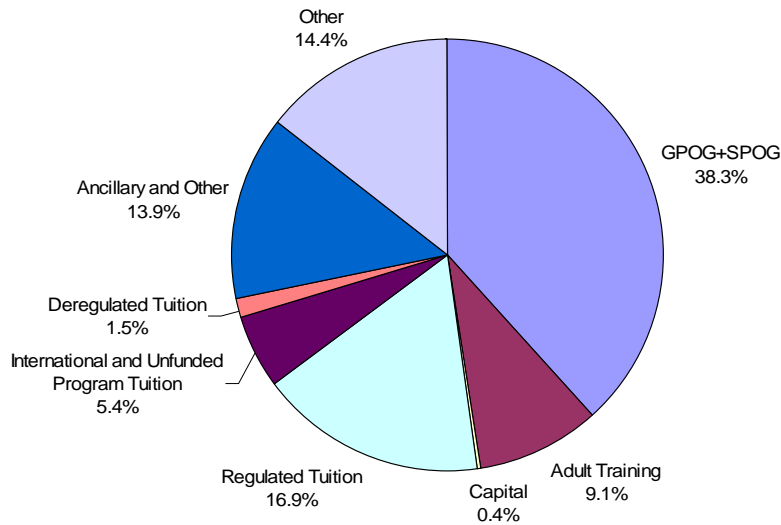
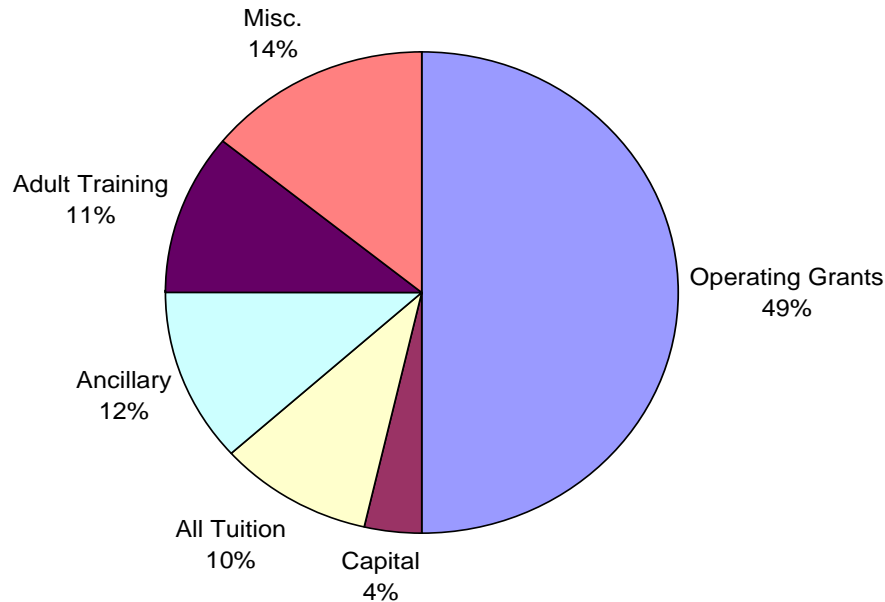


Figure 2: 1988-89 College System Revenue: \$1.311 Billion



Source: College Financial Information System (CFIS), 1988-89

- In 2003-04 (the most recent CFIS data available), about 38 per cent of the college system’s revenue was funded directly by provincial operating grants, down from 49 per cent in 1988-89.
- Tuition made up 24 per cent of college system revenue in 2003-04, up from 10 per cent of revenue in 1988-89.

Operating Grants Include:

General Purpose Operating Grant, or GPOG, is an allocation of provincial funds distributed through the Ministry of Training, Colleges and Universities (MTCU). The GPOG is designed to flow funds to the colleges in accordance with the funding formula to support all aspects of “funded” college program development and delivery. The GPOG is the single largest revenue source for the colleges.

Specific Purpose Operating Grants. Examples of specific purpose grants include:

- the French-language service grant, which supports specific French-language initiatives and projects; and
- the Northern grant, which is distributed only to the northern colleges to assist them in maintaining or expanding program offerings.

Adult training, in this particular breakdown, includes Job Connect, literacy and basic skills training, and apprenticeship funding. These funds are provided by all three levels of government (municipal, provincial and federal), with the majority being provincial.

The Capital funding category in the chart above includes only monies provided through the Facilities Renewal Program Capital Allocation from MTCU. These funds are intended primarily for correction of health and safety related problems, building maintenance and retrofits for special needs access.

Regulated tuition fees are those fees paid by regular students. The overall level of the tuition fees (approximately \$1,820 in 2005-06) has been frozen at this level by MTCU.

International tuition fees and deregulated tuition fees are not capped and colleges are free to set tuition at levels they deem appropriate.² These categories also include additional cost recovery program fees, which are not regulated.

Ancillary and Other revenue includes various college activities designed to provide additional services for students. These revenue producing activities include services such as operation of a campus book store, cafeterias, student residences and parking facilities.

Appendix 1 at the end of this section provides a historical accounting of college revenues broken down by the above areas taken from the College Financial Information System (CFIS)

Appendix 2 at the end of this section provides a detailed breakout of Operating Grant and Fee Income over a 15-year period.

2.2 Revenues: Recent Transfer Payment Budget Announcements

On October 5, 2005, the Minister of Training, Colleges and Universities presented the college system transfer payment budget as follows:

Transfer Payment	\$1,075.8 million
Quality Improvement Fund (QIF)	\$ 87.3 million (new fund)

The QIF consists of three parts: an Advancing Quality Fund, a Supporting Excellence Fund and a Change Fund.

At the end of the 2004-05 year, MTCU announced a \$250 million one-time, “unconditional” investment in capital funding of postsecondary education; \$116.7 million of this flowed to colleges.

Data from the last four annual transfer payment memos can be found in the table below. Analysis prior to 2004-05 will be based upon the more detailed available CFIS data.

**Table 1: Transfer Payment Budget Announcements (2002-03 through 2004-05)
(\$ Millions)**

Line	Funding Source	2002-03	2003-04	2004-05	2005-06	Change: 2005-06 over 2004-05
A	SPOG	55.1	67.4	73.9	91.6	24%
B	GPOG	662.6	696.4	701.0	715.8	11%
C	Performance Funding	16.4	16.4	16.4	16.4	0%
D	Tuition Freeze Compensation	n/a	n/a	6.4	15.5	142%
E	Sustainability Fund	n/a	n/a	25.0	0	New
F	Subtotal Operating (A+B+C+D+E)	734.1	780.2	822.8	839.3	9%
G	ATOP	18.6	18.6	16.2	16.2	0%
H	Subtotal Operating + ATOP (F+G)	752.7	798.8	839.0	898.9	9%
I	Quality Assurance Fund ¹	n/a	60.0	59.6	59.6	0%
J	Quality Improvement Fund				87.3	New
K	Nursing Diploma Final Intake	14.9	9.8	0	0	Not meaningful
L	Collaborative Nursing	10.8	19.3	45.1	72.3	60%
M	Nursing Pilot				1.1	New
N	Subtotal Nursing (K+L+M)	25.7	29.1	45.1	73.4	63%
O	College Equipment and Renewal Fund	10.0	10.0	10.0	10.0	0%
P	Total Provincial Transfer Payment Budget (H+I+J+N+O)	788.4	897.9	953.7	1085.8	14%

¹ Received as Quality Assurance Transition funding in 2005-06.

Significant changes in transfer payments over the last few years include:

- tuition freeze compensation funding of \$6.4 million for 2004-05 and \$15.5 million for 2005-06, to compensate colleges for lost revenue due to the tuition freeze implemented part way through 2004-05.
- the phase out of the Nursing Diploma Final Intake and the transfer of all nursing funding to the Collaborative Nursing envelope (programs that are jointly delivered in a college and a university);

2.3 Revenues: College Operating Funding per Student

This section will examine college operating revenue for activities that are funded through the provincial operating grants by examining the two major funding resources for these programs: provincial operating grants and tuition. The goal of this section is to distill the true trends in real per-student funding levels after accounting for the effects of often overlooked factors such as the tuition set aside and, in particular, the erosive effect of inflation.

2.3.1 General Funding Trends

Provincial operating grants: Over the past 15 years, total provincial operating grants per student climbed as high as \$5,814 per FTE (full-time equivalent) student in 1990-91, and as low as \$4,077 per FTE in 1997-98 (see Appendix 1).

Tuition Fees: Since 1990-91, regulated college tuition fees have increased 150 per cent, from \$740 per student to \$1,820 per student in 2003-04. The combination of continual erosion of public funding and rising tuition fees has transferred more of the financial burden of a college education to the student.

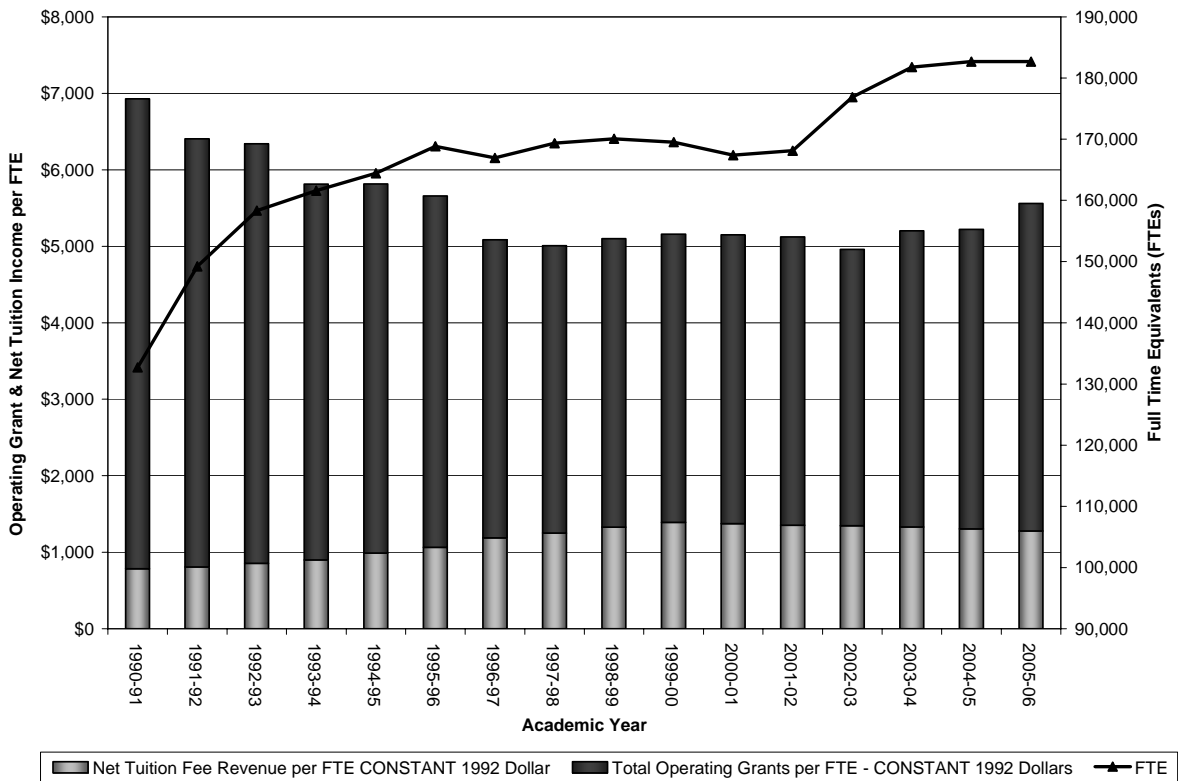
Tuition Set-Aside: In 1996-97, the provincial government created the tuition set aside, which was designed to return some of the funds generated by tuition increases back to the students in the form of financial aid. Under this program, 10 per cent of the tuition increase over the year prior would be set aside for financial aid. In 1997-98, the set-aside level increased to 30 per cent of any tuition increase, where it remains today. These levels are cumulative year over year and are estimated to represent more than \$30 million in 2005-06.

2.3.2 Impact of Inflation on Revenues

The final and most significant factor that affects college operating funding per student is inflation. Inflation represents the increasing costs of goods and services consumed by the colleges in meeting their mandate to educate and train Ontario's workforce. The annual level of inflation represents the real year-over-year cost increases of employees, equipment, services, supplies, information technology, buildings, etc. **Figure 3** shows operating grants plus tuition in constant 1992 dollars. The constant dollar analysis reveals the true trends in college operating funding.

Based on this constant dollar analysis, in 1990-91, tuition was 10 per cent of the college system's operating budget (operating grants plus net tuition fees). In 2003-04, tuition was 24 per cent of the system's operating budget.

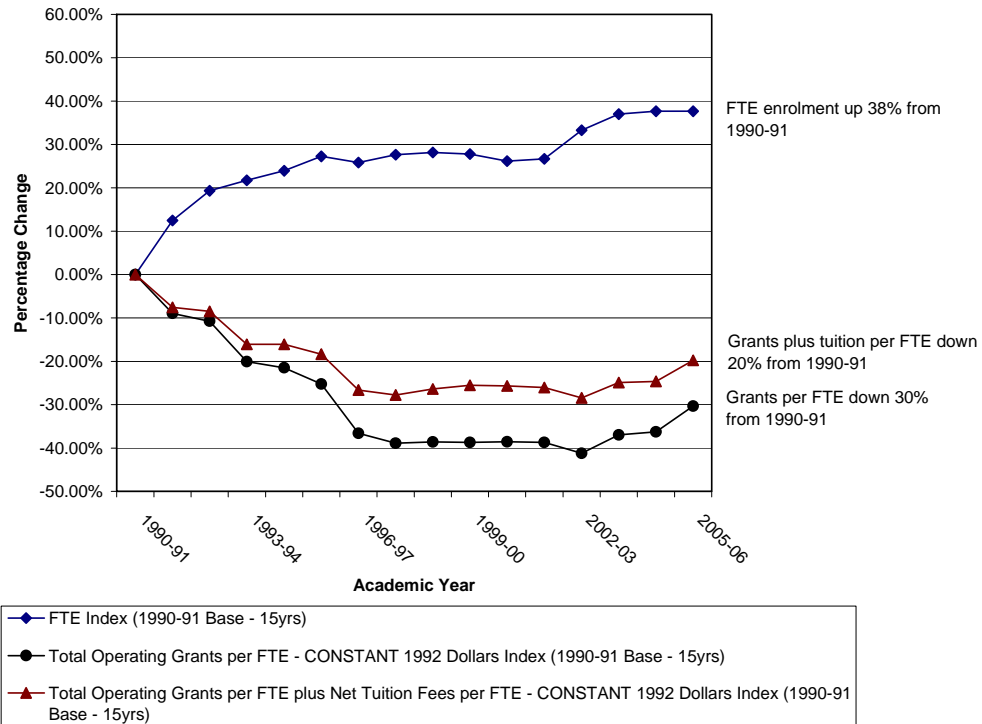
Figure 3: Adjusted for Inflation - Operating Grant and Net Regulated Tuition per FTE vs College Enrolment, 1990-91 Through 2005-06



[Appendix 2](#) at the end of this section shows the source data for this graphic.

Figure 4: Relative Changes Since 1990-91 in Enrolment and Revenue (both grants alone and grants plus tuition)

[Note: The enrolment numbers and grant amounts below exclude all activity associated with collaborative nursing. ACAATO estimated 2005-06 FTE enrolment to remain unchanged from 2004-05.]



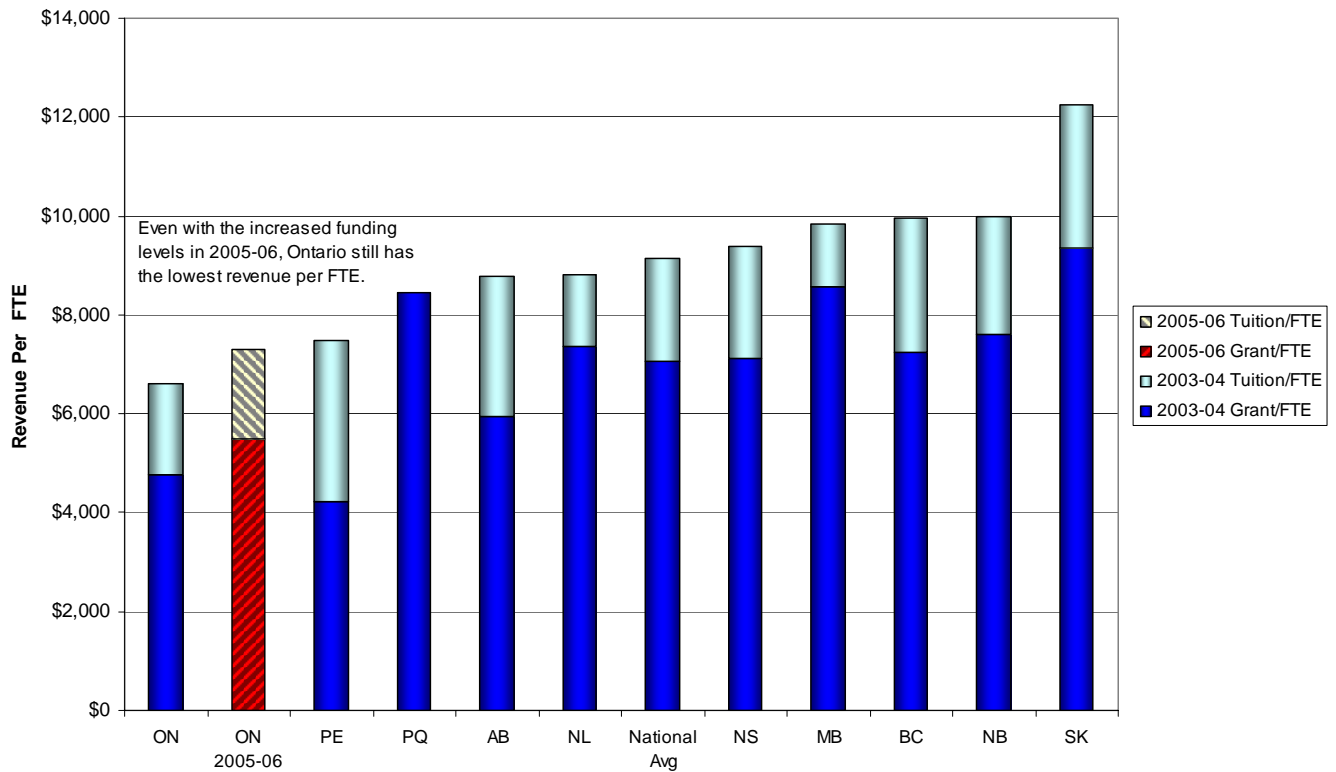
Key trends in college funding revealed by the constant dollar analysis in Figure 4 include:

- Compared with 15 years ago, Ontario colleges are educating students for approximately 80 cents on the dollar (Operating grants plus regulated tuition per student have dropped 20 per cent since 1990-91, adjusted for inflation).
- Ontario’s colleges serve 38 per cent more students than 15 years ago, but receive 30 per cent less operating funding per student in constant dollars. College operating grants per student are estimated to have dropped by six per cent, but have actually decreased by 30 per cent when adjusted for inflation.

2.3.3 Provincial Comparisons of Operating Funding per Student

Ontario colleges rank last in a provincial comparison of revenue per student. In 2003-04, Ontario colleges received about 70 per cent of the national average revenue per student, the lowest (or second lowest) in Canada. Even adding in the increased levels of funding in 2005-06 and assuming no funding increases from 2003-04 levels in all other provinces, Ontario colleges still remain in last place (or second last place) at 80 per cent of the national average.

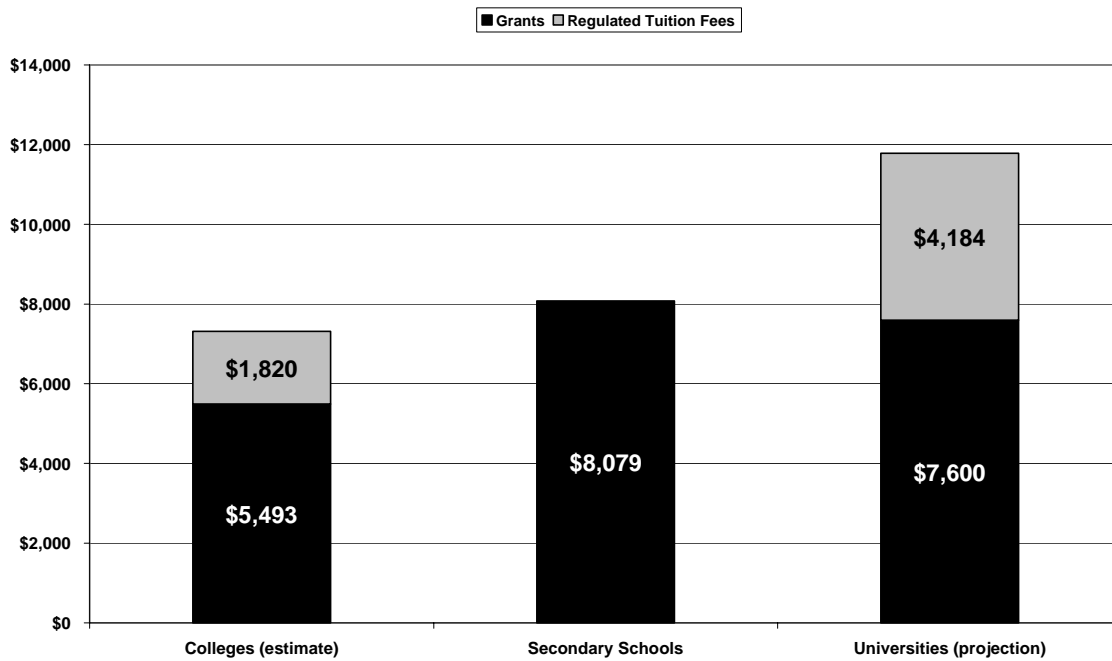
Figure 5: 2003-04 Interprovincial Comparison of Grant and Tuition Fee Income Per FTE Student - Comparison to 2005-06 Estimated Ontario Grant + Tuition Levels Also Shown



Source:
 Grant data – 2005-06 ACAATO telephone survey of provincial postsecondary education ministries;
 Tuition data - Council on Postsecondary Education, Manitoba, 2005

2.3.4 Comparisons of Funding in Various Ontario Educational Sectors

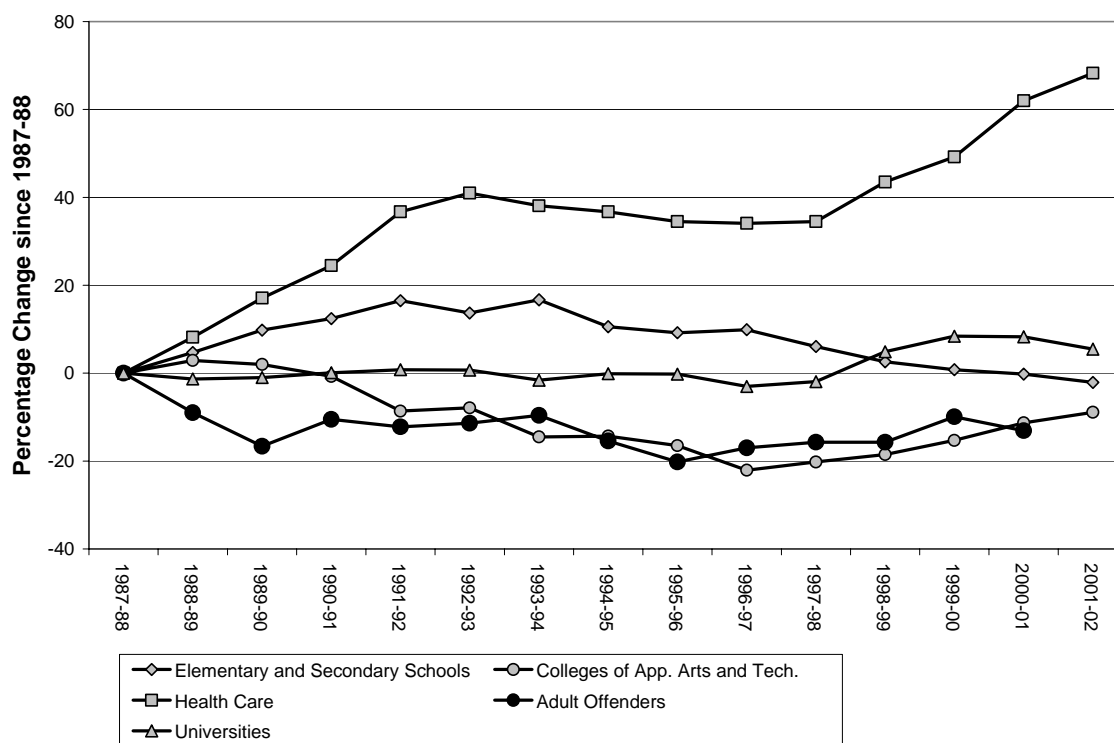
Figure 6: Operating Funding and Tuition Fees per Student in Ontario Educational Sectors, 2005-06



Sources: University data -MTCU;
Secondary School Board Data - Ontario Public School Boards' Association
College Data – MTCU and an ACAATO estimate of FTE enrolment in 2005-06 which assumed no change from 2004-05 levels

- Ontario's colleges receive less government funding per student than public secondary schools or universities.

Figure 7: Indexed Operating Expenditures per Client for Colleges and Four Other Public Sectors Indexed to 1987-88



Source: Council of Ontario Universities 2004 Resource Document.
 Original sources used by COU include: Ministry of Education; Canadian Institute for Health Information; COFU-UO, Financial Report of the Ontario Universities; Ministry of Training, Colleges & Universities; Ministry of Correctional Services; Statistics Canada: Access to Health Statistics Canada, Table A-2

Please see **Appendix 3** for source data and notes.

The figure shows relative percentage change to the per-client budgets of five public sectors (constant 2001-02 dollars) since 1987-88. The overall changes since then are as follows:

- the health budget per client has increased more than 68 per cent in constant dollars.
- the elementary and secondary school budgets per client has decreased about two per cent in constant dollars.
- the universities budget per client has increased about 5.5 per cent in constant dollars.
- the colleges of applied arts and technology budget and the adult offenders budget each experienced a per-client decrease of about nine per cent.
- Ontario colleges have seen greater erosion of their public funding base per client (student, in the college case) than other publicly funded sectors. From 1987-88 to 2000-01, colleges suffered a more severe erosion of their resource base than health care institutions, universities or secondary schools, based on an analysis of changes in operating expenditure per client.

2.3.5 Apprenticeship Funding

In 2004-05, there were more than 24,000 apprentices being trained in Ontario by colleges. The in-school portion of apprenticeship programs is funded through a per diem. Effective Aug. 1, 2002, the Ontario government introduced a fee for all apprentices (including Ontario Youth Apprenticeship Program) of \$10 per diem. This fee amounts to approximately \$400 for an apprentice (based on an eight-week in-school block).

Table 2: Summary of Per Diem Funding History

	Per Diem Fee	Student Fee	Total Apprenticeship Budget per Student	Ontario CPI ⁶ (Constant 1992 Dollars)	Per Diem In Constant 1992 Dollars	Total Per Student Apprenticeship Budget In Constant 1992 Dollars
1992-93				100		
1993-94	\$54.87	n/a	\$54.87	101.8	\$53.90	\$53.90
1994-95	\$57.63	n/a	\$57.63	101.8	\$56.61	\$56.61
1995-96	\$58.64	n/a	\$58.64	104.3	\$56.22	\$56.22
1996-97	\$58.64	n/a	\$58.64	105.9	\$55.37	\$55.37
1997-98	\$58.64	n/a	\$58.64	107.9	\$54.35	\$54.35
1998-99	\$58.64	n/a	\$58.64	108.9	\$53.85	\$53.85
1999-00	\$58.64	n/a	\$58.64	111	\$52.83	\$52.83
2000-01	\$58.64	n/a	\$58.64	114.2	\$51.35	\$51.35
2001-02	\$59.81	n/a	\$59.81	117.7	\$50.82	\$50.82
2002-03	\$51.01	\$10	\$61.01	120.1	\$42.47	\$50.80
2003-04	\$52.23	\$10	\$62.23	123.3	\$42.36	\$50.47
2004-05	\$53.47	\$10	\$63.47	125.6	\$42.57	\$50.53
2005-06	\$54.74	\$10	\$64.74	128.4	\$42.63	\$50.42
10 year Change	-6.7%	n/a	10.4%	23.1%	-24.2%	-10.3%

- Over the past 10 years, the apprenticeship per diem has dropped by seven per cent in actual dollars. After inflation, the per diem has decreased more than 24 per cent. The student in-school per diem has offset some of this reduction
- The absolute dollars, the per student apprenticeship budget (per diem + student fee) has increased 10 per cent in the past 10 years; however, adjusting for inflation, it has decreased 10 per cent.

3.0 COLLEGE EXPENDITURES

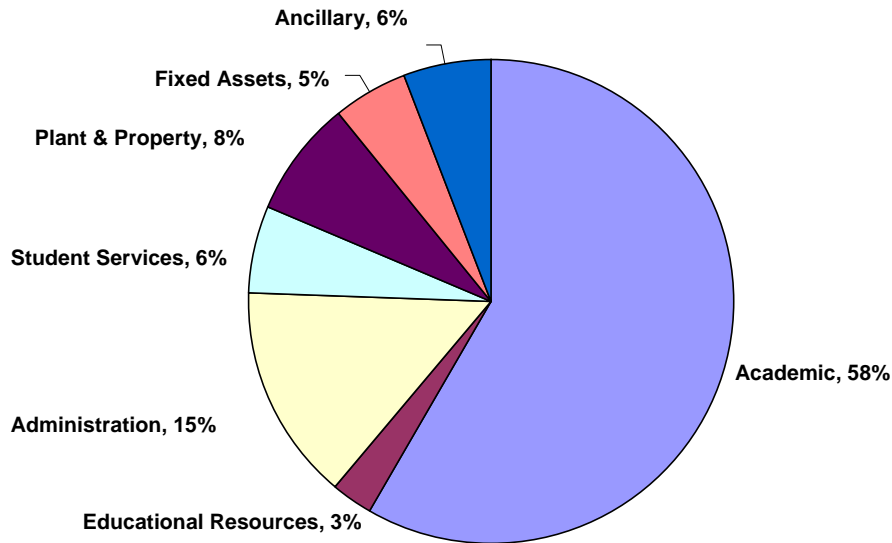
Although expenditures vary from college to college, operations at each college can be attributed to one of the categories, deemed operational functions in CFIS, in the following pie charts (Figures 8 and 9). Over the past 15 years, the operational functions have evolved, but key areas such as Academic, Administration, Student Services, Plant and Property and Ancillary remain.

3.1 Distribution of Expenditures:

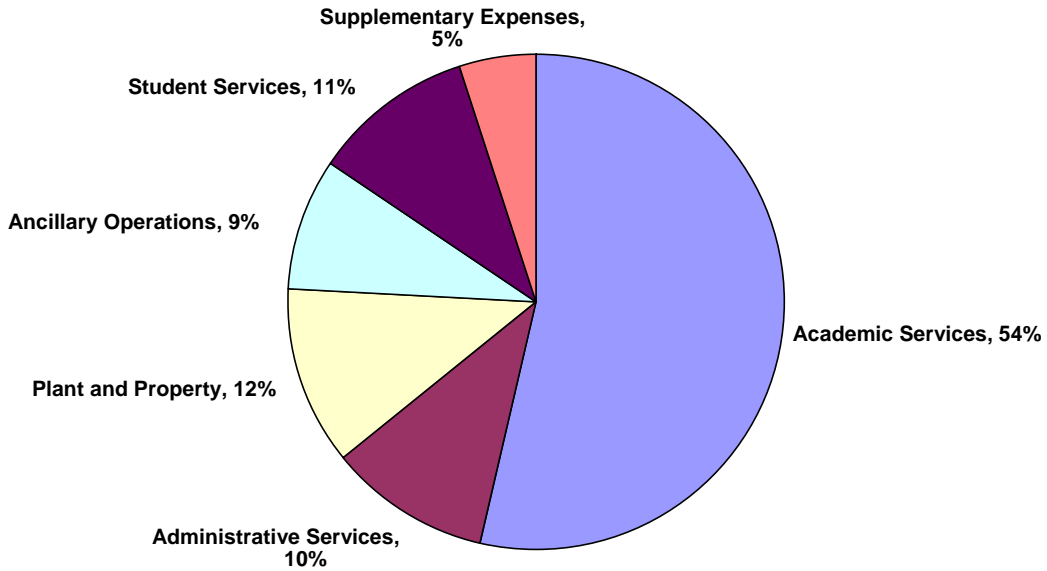
3.1.1 Distribution of Operational Expenditures

For definitions of expenditures please see Appendix 6.

**Figure 8: 1988-89 College System Expenditures by Operational Function
\$1.314 Billion**



**Figure 9: 2003-04 College System Expenditures by Operational Function
\$2.219 Billion**



Figures 8 and 9 above compare the distribution of expenditures in 1987/88 vs 2002/03. Caution should be exercised in comparing changes in expenditure pattern because of changes in CFIS reporting categories.

Appendices at the end of this section provide more detail on expenditures as follows:

Appendix #	Table Description
3	Indexed (to 1987-88) Operating Expenditures for Colleges and Four other Public Sectors (Constant 2001-02 dollars)
4	College System Gross Expenditures by Operational Function, 1986/87 Through 2002/03
5	Expenditures per FTE in Constant 1992 Dollars
6	Definitions of Expenditures

3.2 Deferred Maintenance

Keeping capital assets in good condition involves facilities renewal, and facilities maintenance and repair:

- **Facilities renewal** covers the renewal and replacement of items that have reached the end of their life cycle. Investment in facilities renewal ensures facilities meet current codes and regulations and are in reasonable condition. These activities are capital projects that are generally funded through the MTCU Facilities Renewal Program. The industry standard for renewal and replacement is 1.5 per cent to 2.5 per cent of the building replacement value per year.
- **Facilities maintenance and repair** refer to activities associated with preventative maintenance to maximize the lifespan of buildings and facilities, and activities involving repairs to capital items. These are generally funded by institutional operating budgets. The industry standard for annual facilities maintenance and repair is two per cent to four per cent of replacement value.

In the 2005/06, deferred maintenance in Ontario's colleges was over \$600 million. Without new funding, it is estimated that deferred maintenance will continue to increase by more than \$100 million per year.

3.3 College Expenditures per Student

Colleges have had to adjust their spending in a climate of fiscal restraint and contraction over the past 15 years. Major changes affecting colleges during that period include:

- Decreasing government grants per FTE student
- Balanced budget legislation
- Increasing operating costs such as compensation and benefits in addition to non-salary expenditures
- Tuition freeze in 2004-05, previous increases capped at 1.4 per cent of 1999-2000 tuition after set aside

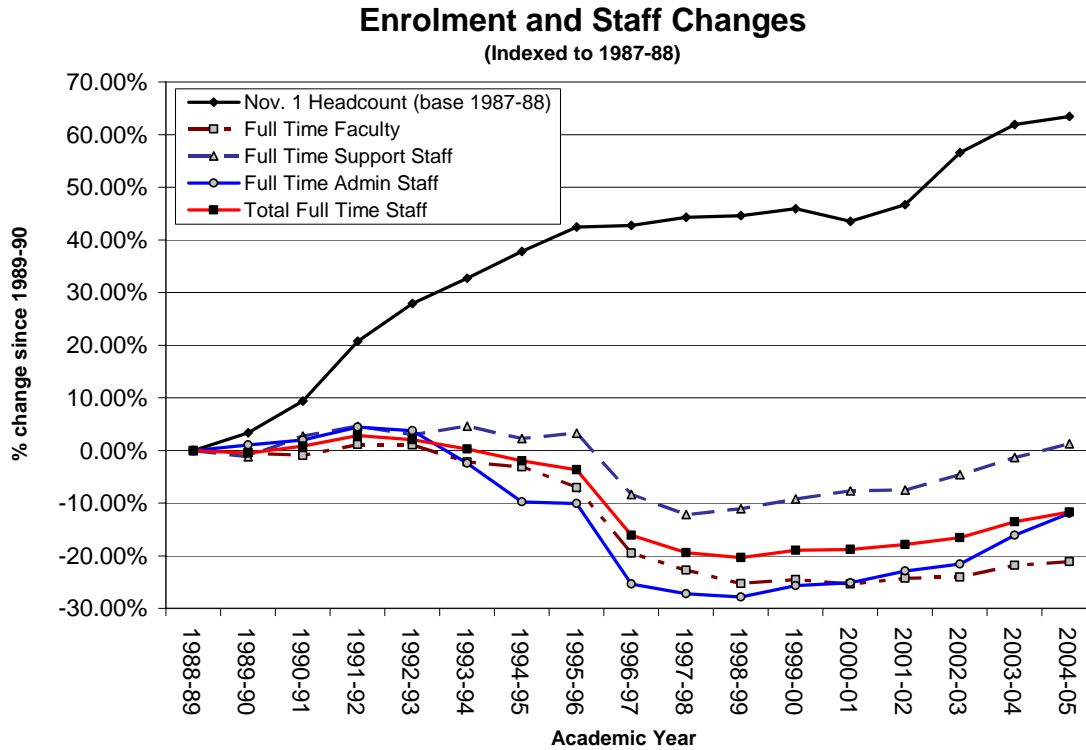
Overall, spending per FTE student has increased by 11 per cent over the last 15 years (see Appendix 4). To put this figure in context, Ontario's CPI index (a measure of inflation) has increased by 38 per cent during the same period. Spending per student has not kept pace with inflation. In constant dollars, this spending has actually decreased 23 per cent over the same 15-year period (see Appendix 5).

4.0 HUMAN RESOURCE TRENDS

Figure 12 shows the percentage change of various employee types over the past 15 years.

Over the last 15 years, the total number of academic full-time staff has decreased by 21 per cent, while FTE enrolment has increased by 49 per cent.

Figure 10



Note: *2003-04 data unavailable for one college, so 2002-03 data substituted for that college only.

Source: College Compensation and Appointments Council, OCAS

Distribution of Full-Time and Part-Time Staff

Ontario colleges currently employ close to 34,000 people in Academic, Support and Administrative roles on a full- and part-time basis.

Table 3: 2004-05 College Staffing Level

	Full-Time*	Part-Time*	Total
Academic Staff	6,634	10,416	17,050
Support Staff	6,213	8,784	14,997
Administrative Staff	1,790	n/a	1,790
Total	14,547	19,200	33,747

*2003-04 data unavailable for one college, 2002-03 data substituted for that college only

Part-time data includes Partial-loads, Sessionals and Part-time Support; excludes those hired for Projects of a Non-Recurring Kind and Students

Source: College Compensation and Appointments Council

Over the past 15 years, funding reductions have in turn caused overall reductions in staffing levels. In 2005-06, new government funding has allowed colleges to slightly reverse this trend with the net hiring of approximately 400 full-time faculty and support staff.

5.0 STUDENT FINANCIAL AID

There is a strong reliance on financial aid by college students. The main sources for college student financial aid in Ontario are:

- Millennium Scholarships (www.millenniumscholarships.ca)
- Ontario Student Assistance Program (OSAP)/Canada-Ontario Integrated Student Loans (<http://osap.gov.on.ca> - Many grants and bursaries, in addition to loans, are administered through the Ontario Student Assistance Program)

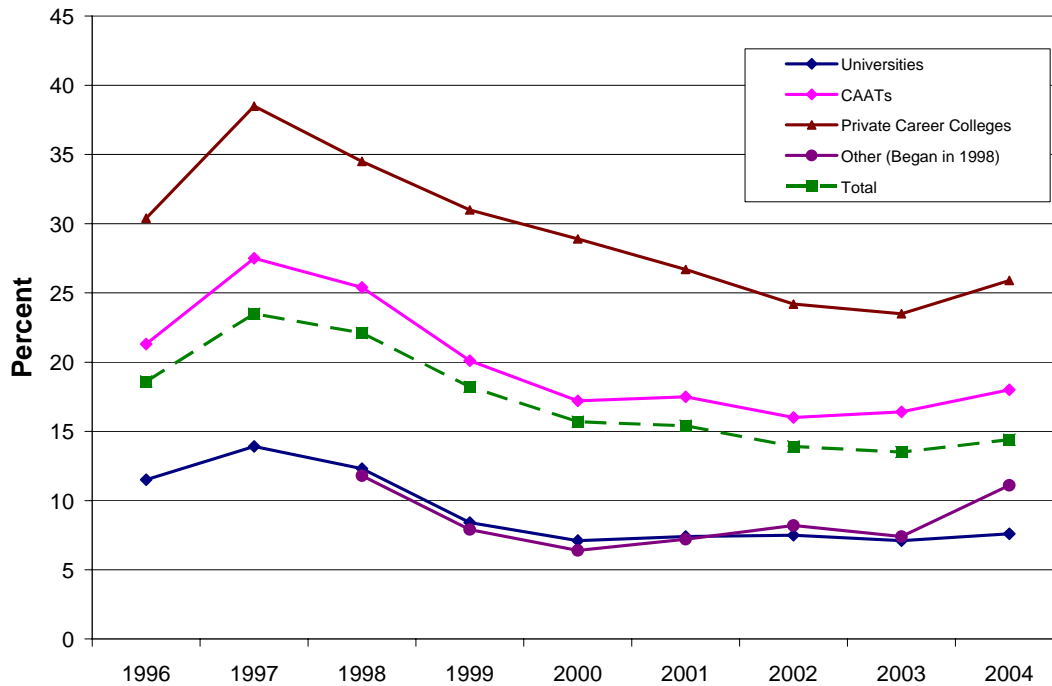
Canada-Ontario Integrated Student Loan: is funded by both the Government of Canada and the Government of Ontario. There is also a loan for part-time students, funded solely by the Government of Canada. In addition, each level of government has other student financial assistance programs in the form of grants, scholarships, and/or bursaries. The college system specifically sets aside 30 per cent of all tuition increases for financial aid each year.

Ontario Student Assistance Program (OSAP): administers student financial assistance programs on behalf of the Government of Canada and the Government of Ontario. OSAP works in partnership with the financial aid offices at Ontario colleges.

OSAP Facts:

- College default rate for 2004 was 18 per cent, an increase of 160 basis points over 2003
- University default rate for 2004 was 7.6 per cent, an increase of 40 basis points over 2003
- Private college default rate for 2003 was 25.9 per cent, an increase of 240 basis points over 2003
- Other private and public institutions default rate for 2003 was 11.1 percent, an increase of 370 basis points over 2003
- Maximum student loan amount: \$545 per week of academic program (This is a maximum. The actual amount depends on many factors, including parental support, living expenses, etc).

Figure 11: OSAP Loan Default Rates



Source: OSAP website, <http://osap.gov.on.ca>

The total default rate (for all universities, colleges, and private institutions) had been declining in recent years, but it rose in 2004 across all postsecondary sectors and therefore moved further from the Ministry of Training, Colleges and Universities target total default rate of less than 10 per cent.³

Government Announcements Regarding Student Aid

In its 2005 budget, the Ontario government announced that \$1.5 billion of the \$6.2 additional monies it would invest in postsecondary education between 2004-05 and 2009-10 would be for student aid.

On August 16, 2005, the Provincial Government announced that it would provide about 16,000 first-year college and university students from low-income Ontario families with Millennium-Ontario Access Grants, of up to \$3,000 toward their education. It will provide eligible students up to half the cost of their tuition to a maximum of \$3,000. When combined with the Canada Access Grant - the federal government's new low-income grant - these students should be able to receive up to \$6,000, or the full cost of their first year of tuition.

Table 4: Levels of Student Assistance and Number of Recipients

Year	Canada Student Loan (Current \$)	Ontario Student Loan (Current \$)	No. Of College OSAP Recipients	Total Full-Time Postsecondary Enrolment*	Per cent of Total
1995-96	215,629,393	185,478,505	73,096	134,127	54%
1996-97	260,511,404	241,772,883	72,329	134,409	54%
1997-98	267,928,680	246,830,445	71,885	135,831	53%
1998-99	253,665,820	210,114,562	68,539	136,170	50%
1999-00**	236,765,028	195,673,536	63,767	137,342	46%
2000-01**	208,400,244	175,446,527	55,648	135,136	41%
2001-02**	191,759,052	161,653,012	51,042	138,103	37%
2002-03**	195,144,941	162,868,898	52,055	147,391	35%
2003-04**	209,840,409	165,630,631	54,133	152,446	36%
2004-05	211,635,640	178,704,456	55,384	153,881	36%

Source: MTCU – Student Support Branch

Notes:

* Excludes other, sponsored and international students.

** As of July 8, 2000, for 1999-00 data
 As of July 7, 2001, for 2000-01 data
 As of July 7, 2002, for 2001-02 data
 As of July 5, 2003, for 2002-03 data
 As of July 4, 2004, for 2003/04 data
 As of July 10, 2005, for 2004/05 data

Table 5: Number of Awards by Student Group

Loans Program and dependent students under the Ontario Student Loans Program.

Student Group	1997-98	1998-99	1999-00*	2000-01*	2001-02*	2002-03*	2003-04*	2004-05*
Dependent at Home	13,505	13,133	12,981	11,283	10,400	11,443	12,362	12,577
Dependent Away	18,123	18,479	17,884	15,541	14,249	14,773	15,364	15,076
Independent**	24,677	21,147	18,131	15,668	14,442	14,045	14,821	16,508
Married	6,916	6,993	6,646	5,998	5,566	5,777	5,883	5,757
Sole Support	8,573	8,690	8,036	7,087	6,375	6,011	5,703	5,466
Other	91	97	89	71	10	6	0	0
Total	71,885	68,539	63,767	55,648	51,042	52,055	54,133	55,384

Source: MTCU – Student Support Branch

Notes:

* As of July 8, 2000 for 1999/00 data
 As of July 7, 2001 for 2000/01 data
 As of July 7, 2002 for 2001/02 data
 As of July 5, 2003 for 2002/03 data
 As at July 4, 2004 for 2003/04 data
 As at July 10, 2005 for 2004/05 data

**Prior to 2004-05, includes students who qualify as independent students under the Canada Student

Table 6: Average Loan Entitlement by Student Group^{*}**

3. Average Loan Entitlement by Student Group*

Student Group	1997-98	1998-99	1999-00**	2000-01**	2001-02**	2002-3**	2003-04**	2004-05**
Dependent at Home	3,124	3,051	3,167	3,146	3,336	3,467	3,676	3,825
Dependent Away	6,072	5,802	5,896	6,089	6,016	6,160	6,360	6,416
Independent***	6,485	6,218	6,222	6,384	6,381	6,363	6,512	6,903
Married	10,489	9,740	9,833	9,719	9,732	9,938	10,117	10,147
Sole Support	15,083	13,371	13,335	13,400	13,575	13,395	13,375	13,378
Other	6,949	7,084	6,410	6,358	12,647	6,988	0	0
Total	7,161	6,767	6,782	6,898	6,924	6,878	6,936	7,048

Source: MTCU – Student Support Branch

Notes:

* Canada Student Loan and Ontario Student Loan entitlement divided by number of awards. Entitlement includes Canada Millennium Bursary.

Students may receive an Ontario Student Opportunity Grant (OSOG) for the portion of the loan that exceeds \$7,000.

Commencing in 1999-00, Millennium Bursary recipients may receive enhanced OSOG for the portion of the loan that exceeds \$6,500.

** As of July 8, 2000 for 1999/00 data

As of July 7, 2001 for 2000/01 data

As of July 7, 2002 for 2001/02 data

As of July 5, 2003 for 2002/03 data

As of July 4, 2004 for 2003/04 data

As of July 10, 2005 for 2004/05 data

*** Prior to 2004-05, includes students who qualify as independent students under the Canada Student Loans Program and dependent students under the Ontario Student Loans Program.

*** Includes students who qualify as independent students under the Canada Student Loans Program and dependent students under the Ontario Student Loans Program.

Table 7: Distribution of Loan Recipients by Student Group and Sector*

	Married/Sole Support		Independent		Dependent	
	#	%	#	%	#	%
Colleges of Applied Art and Technology	11,223	20.3%	16,508	29.8%	27,653	49.9%
Universities	8,143	8.5%	26,737	28.1%	60,434	63.4%
Private Career Colleges (Formerly PVSSs)	4,247	44.7%	3,332	35.0%	1,928	20.3%

Source: MTCU – Student Support Branch

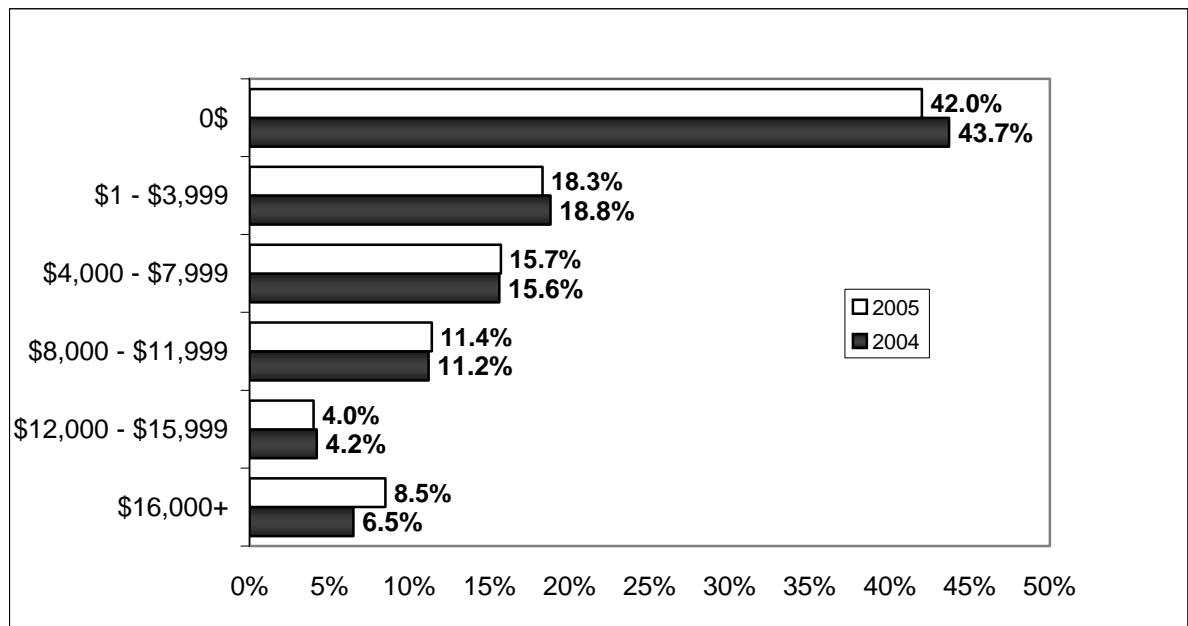
Notes:

* As of July 10, 2005. Ontario institutions only.

2.1.6 Total Amount Saved for College by Ontario College Applicants

A striking 42 per cent of surveyed applicants have no money set aside for college, only down marginally from last year. Aboriginals, visible minority applicants and females, and older applicants are less likely to have any money saved for college. The average total amount of saving in the whole group was \$4,922 (including those who have no money saved), an increase of 11 per cent over last year. The median amount saved was just \$2,000. Students planning to live away from home (54 per cent of all surveyed applicants) anticipate that first year of college would total \$10,647, an average underestimate of eight per cent of what the actual costs are (\$11,635).

Figure 12: Total Amount Saved by Ontario College Applicants



Source: *College Applicant Survey 2004, 2005* Acumen Research Group Inc. – Canada Millennium Scholarship Foundation; those who did not specify the amount saved were excluded from the total

Other interesting highlights include:

- In the under-\$30,000 household income group, only 36 per cent of applicants had money set aside, compared with 77 per cent in the over-\$120,000 category.
- Of those who had saved, 59 per cent had less than \$8,000 saved.
- The younger the applicant, the more likely that money has been set aside. Over two-thirds of those 17 or 18 had money saved, compared with 31 per cent of those over 30 years of age.
- The parents of 37 per cent of respondents had money set aside for them. Parental savings increased with income. Only one quarter of applicants in households earning under \$30,000 had money saved for them by their parents, compared with over 70 per cent for those coming from households with over \$120,000 in household income.

- Fifty-four per cent of respondents personally saved for college, 43 per cent of whom had been saving for less than a year.
- Ninety-four per cent expect to draw on private sources of funding, compared with 44 per cent to draw on loans and 18 per cent to draw on scholastic sources.
- Of the 43 per cent who will draw on loans, the average debt load is expected to be \$6,179 after the first year of college.
- Fifty-four per cent of those from the highest-income bracket expect to graduate with no debt, compared with 13 per cent in the lowest-income bracket.
- Fifty per cent are very concerned about not having enough funds to finish their education
- The level of concern about debt increased compared to previous years of the survey.

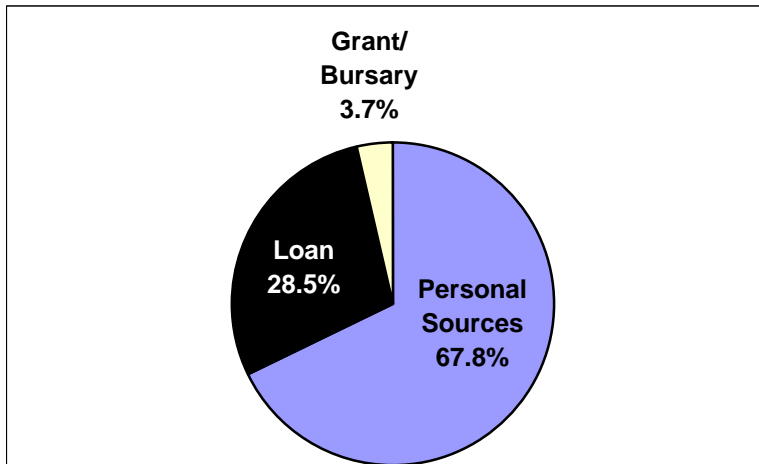
Table 8: Major Expected Sources of Financial Support for Ontario College Applicants

	Depending on Selected Sources	Average Amount expected (excluding \$0 amounts)
Private	93.5%	\$6,687
Money from Parents/ family	63.4%	\$4,127
RESP	13.5%	\$3,864
Trust Fund	5.5%	\$3,307
Personal Savings (pre-college)	50.0%	\$2,466
Employment earnings	67.5.1%	\$2,524
Loans	42.6%	\$6,179
Loan from parents/ family (private)	7.0%	\$3,073
Government student loan	29.1%	\$5,609
Bank Loan	15.1%	\$5,210
Scholastic Grants/ Bursaries	19.0%	\$1,810
Scholarship/ Bursary	17.3%	\$1,374
Aboriginal Scholarship/ Bursary	1.3%	\$4,154
Other Government Grant	2.5%	\$2,123
All Sources		\$9,437

Source: *College Applicant Survey 2005*, Acumen Research Group Inc. – Canada Millennium Scholarship Foundation.

- College applicants, on average, expect to draw an average of \$9,437 from all sources for the first year of studies.
- Overall, on average, money from parents/family accounts for the largest individual source of funding, followed by student loans, and employment earnings.
- Private/personal sources account for over two thirds of expected funding for the first year of college, and have increased slightly over last year, with the proportion coming from loans decreasing slightly.

Figure 13: Average Expected Financial Contributions for First Year of College



Source: *College Applicant Survey 2005*, Acumen Research Group Inc. – Canada Millennium Scholarship Foundation

For more information on student knowledge of finances, please see the discussion of College Applicant perceptions in Section Three, Performance and Perceptions.

6.0 APPENDICES

Appendices at the end of this section provide more detail on Revenues and Expenditures as follows:

Appendix #	Table Description
1	Total College Revenue by Source (\$ Millions), 1995/96 through 2001/02 from the College Financial Information System
2	Operating Grant and Fee revenue per FTE for 1986/87 through 2003/04
3	Indexed (to 1987/88) Operating Expenditures for Colleges and Four other Public Sectors (Constant 2001/02 dollars)
4	College System Gross Expenditures by Operational Function 1985/86 Through 2002/03
5	Expenditures per FTE in Constant 1992 Dollars
6	Definitions of Operational Expenditures

Appendix 1: Total College Revenue by Source (\$ Millions)

REVENUE SOURCE	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04
GPOG	691.7	597.6	591.7	616.6	630	646.5	664.1	683.6	721.4
SPOG	110.5	87.1	81	82.2	81.8	84	96.6	114.5	142.9
Adult Training	362.6	262.3	229.3	177.4	177.2	168	178	182.5	205.2
Capital Grants	84.1	29	46.2	6.2	14.3	13.4	20.6	15.5	9.9
Total Transfer Payments¹	1248.9	976	948.2	882.4	903.3	911.9	959.3	996.1	1079.4
Tuition Fees	275.2	309.3	347.6	387.4	444.6	424	460	505.2	538.5
Ancillary Income	132.6	124.1	133.4	145.6	168.2	229.4	256	282.9	313.5
Other Income	76.5	80	105.9	212.7	213.1	237.4	248.5	292.6	324.3
Total College System Revenue*	1,733.20	1,489.40	1,535.10	1,628.00	1,729.00	1,801.00	1,924.00	2,076.80	2,255.80

1. Total transfer payments differ from Transfer Payment Budget Announcements (see Table 1) due to additional non-budget funding announcements during these periods.

*Total may not equal sum of revenue sources due to rounding. Source: CFIS

APPENDIX 2: Operating Grant and Fee Revenue per FTE for 1990-91 Through 2005-06

Academic Year	Total Operating Grants ¹ (\$Millions)	FTE ^{4,6}	FTE Index (1990-91 Base - 15yrs)	Total Operating Grants per FTE	Ontario CPI ⁵ (Constant 1992 Dollars)	Total Operating Grants ¹ per FTE – Constant 1992 Dollars	Total Operating Grants per FTE - CONSTANT 1992 Dollars Index (1990-91 Base - 15yrs)	Tuition Fee Revenue per FTE ²	Tuition Fee Revenue per FTE - CONSTANT 1992 Dollars	Tuition Set-Aside ³ per FTE	Net Tuition Fee ² Revenue per FTE	Net Tuition Fee Revenue per FTE Constant 1992 Dollar	Net Tuition Fee Revenue per FTE Constant 1992 Dollars Index (1990-91 Base - 15yrs)	Total Operating Grants per FTE plus Net Tuition Fees per FTE	Total Operating Grants per FTE plus Net Tuition Fees per FTE - CONSTANT 1992 Dollars	Total Operating Grants per FTE plus Net Tuition Fees per FTE - CONSTANT 1992 Dollars Index (1990-91 Base - 15yrs)
1990-91	\$771.5	132,689	0.00%	\$5,814	94.6	\$6,146.2	0.00%	\$740	\$782	\$0	\$740	\$782	0.00%	\$6,554	\$6,928	0.00%
1991-92	\$826.9	149,227	12.46%	\$5,541	99.0	\$5,597.2	-8.93%	\$800	\$808	\$0	\$800	\$808	3.30%	\$6,341	\$6,405	-7.55%
1992-93	\$868.4	158,332	19.33%	\$5,485	100.0	\$5,484.7	-10.76%	\$856	\$856	\$0	\$856	\$856	9.43%	\$6,341	\$6,341	-8.48%
1993-94	\$808.2	161,576	21.77%	\$5,002	101.8	\$4,913.5	-20.06%	\$916	\$900	\$0	\$916	\$900	15.03%	\$5,918	\$5,813	-16.10%
1994-95	\$807.9	164,443	23.93%	\$4,913	101.8	\$4,826.1	-21.48%	\$1,008	\$990	\$0	\$1,008	\$990	26.58%	\$5,921	\$5,816	-16.05%
1995-96	\$809.2	168,842	27.25%	\$4,793	104.3	\$4,595.1	-25.24%	\$1,109	\$1,063	\$0	\$1,109	\$1,063	35.93%	\$5,902	\$5,658	-18.33%
1996-97	\$688.8	166,943	25.82%	\$4,126	105.9	\$3,896.1	-36.61%	\$1,275	\$1,204	\$17	\$1,258	\$1,188	51.91%	\$5,384	\$5,084	-26.62%
1997-98	\$686.5	169,368	27.64%	\$4,053	107.9	\$3,756.5	-38.88%	\$1,403	\$1,300	\$55	\$1,348	\$1,249	59.71%	\$5,401	\$5,006	-27.75%
1998-99	\$698.9	170,077	28.18%	\$4,109	108.9	\$3,773.5	-38.61%	\$1,543	\$1,417	\$97	\$1,446	\$1,328	69.75%	\$5,555	\$5,101	-26.37%
1999-00	\$709.1	169,536	27.77%	\$4,183	111.0	\$3,768.1	-38.69%	\$1,684	\$1,517	\$139	\$1,545	\$1,392	77.90%	\$5,727	\$5,160	-25.53%
2000-01	\$722.2	167,407	26.16%	\$4,314	114.2	\$3,777.7	-38.54%	\$1,718	\$1,504	\$150	\$1,569	\$1,373	75.58%	\$5,883	\$5,151	-25.65%
2001-02	\$745.8	168,110	26.69%	\$4,436	117.7	\$3,769.2	-38.67%	\$1,752	\$1,489	\$160	\$1,592	\$1,353	72.94%	\$6,029	\$5,122	-26.07%
2002-03	\$767.6	176,861	33.29%	\$4,340	120.1	\$3,613.6	-41.21%	\$1,786	\$1,487	\$170	\$1,616	\$1,346	72.02%	\$5,956	\$4,959	-28.42%
2003-04	\$868.6	181,783	37.00%	\$4,778	123.3	\$3,873.9	-36.97%	\$1,820	\$1,476	\$180	\$1,640	\$1,330	69.97%	\$6,418	\$5,203	-24.90%
2004-05	\$898.6	182,682	37.68%	\$4,919	125.6	\$3,916.3	-36.28%	\$1,820	\$1,449	\$180	\$1,640	\$1,306	66.91%	\$6,559	\$5,222	-24.63%
2005-06	\$1,003.4	182,682	37.68%	\$5,493	128.3	\$4,281.1	-30.35%	\$1,820	\$1,419	\$180	\$1,640	\$1,278	63.40%	\$7,133	\$5,559	-19.76%
Change over the 10 years from 1995-06 to 2005-06	24.00%	6.33%		16.61%		-5.20%		64.11%	33.41%		47.87%	20.21%		22.47%	-0.44%	
Change over the 15 years from 1990-91-2005-06	30.06%	34.92%		-3.60%		-28.92%		145.95%	81.34%		121.61%	63.40%		10.53%	-18.50%	

Sources: MTCU, CFIS, Statistics Canada
Please see notes on next page.

Assumptions and Notes:

1. Total Operating Grants (SPOG, GPOG & Perf. Funding) plus ATOP Funding, and Nursing Diploma Final Intake (excludes CERP). In 2003-04 and 2005-06, Quality Assurance Fund monies also included. Quality Improvement Fund monies included in 2005-06.
2. Tuition includes actual regulated tuition level for the given year. Regulated Tuition = \$1,820 in 2003-04, 2004-05 and 2005-06.
3. Tuition Set Aside was introduced in 1996-97. Ten per cent of the tuition increase was required to be set aside for financial aid. In 1997-98, that 10 per cent was still required along with 30per cent of the increase over 1996-97 levels. This cumulative process continues today at 30 per cent, effectively reducing college operating dollars by the amount shown in this category.
4. Includes full-time postsecondary, tuition short, and part-time fully funded. Includes Nursing Diploma Final Intake. Excludes collaborative nursing.
5. Annual Average CPI data from Statistics Canada
6. ACAATO assumed that FTE enrolment in 2005-06 remained unchanged from 2004-05.

APPENDIX 3: Indexed (to 1987-88) Operating Expenditures for Colleges and Four Other Public Sectors (Constant 1999 dollars)

Year Ending	Elementary and Secondary Schools			Colleges of App. Arts and Tech.			Health Care			Adult Offenders			Universities		
	Actual \$ ¹	Constant 2001-02 \$	Index	Actual \$ ²	Constant 2001-02 \$	Index	Actual \$ ³	Constant 2001-02 \$	Index	Actual \$ ⁴	Constant 2001-02 \$	Index	Actual \$ ⁵	Constant 2001-02 \$	Index
1987-88	5111	7246	100	6493	9204	100	1311	1858	100	115.1	163.2	100	8467	12004	100
1988-89	5570	7584	104.7	6958	9474	102.9	1419	1932	108.2	109.1	148.6	91.0	8699	11845	98.7
1989-90	6156	7957	109.8	7265	9390	102.0	1535	1984	117.1	105.3	136.0	83.4	9192	11881	99.0
1990-91	6618	8141	112.4	7430	9139	99.3	1632	2007	124.5	118.7	146.0	89.5	9772	12020	100.1
1991-92	7136	8441	116.5	7110	8410	91.4	1792	2120	136.7	121.1	143.2	87.8	10228	12098	100.8
1992-93	7087	8242	113.7	7290	8477	92.1	1849	2150	141	124.3	144.5	88.6	10400	12094	100.7
1993-94	7363	8453	116.7	6858	7873	85.5	1811	2079	138.1	128.4	147.4	90.4	10294	11818	98.4
1994-95	7019	8011	110.6	6910	7886	85.7	1792	2045	136.7	121	138.1	84.6	10505	11990	99.9
1995-96	7077	7915	109.2	6872	7686	83.5	1763	1972	134.5	116.5	130.3	79.8	10707	11975	99.8
1996-97	7249	7963	109.9	6531	7174	77.9	1757	1930	134.1	123.3	135.4	83.0	10606	11650	97.0
1997-98	7082	7686	106.1	6771	7348	79.8	1763	1913	134.5	126.8	137.6	84.3	10854	11779	98.1
1998-99	6921	7436	102.6	6980	7498	81.5	1881	2021	143.5	128	137.6	84.3	11726	12598	104.9
1999-00	6947	7303	100.8	7419	7799	84.7	1956	2056	149.2	139.9	147.0	90.1	12380	13013	108.4
2000-01	7078	7232	99.8	7992	8166	88.7	2124	2170	162.0	138.8	141.8	86.9	12719	12997	108.3
2001-02	7095	7095	97.9	8387	8387	91.1	2206	2206	168.3				12665	12665	105.5

- Notes
- ¹Elem/Sec Schools Total school costs per pupil. Excludes debt financing charges from 1997-98 on.
 - ²Colleges Operating revenue per provincially funded FTE student.
 - ³Healthcare Total public sector health expenditures (less capital) per capita.
[Per capita was used because Statistics Canada estimates that 97.4 per cent of Ontarians accessed health care at least once in 2001].
 - ⁴Adult Offenders Expenditures per inmate-day.
 - ⁵Universities Operating expenses per FTE student. Some of the increase from 1998-99 on is due to an accounting change.

Indices are based on constant 2001-02 constant dollars

- Sources
- Elem/Sec. Schools Ministry of Education
 - Healthcare Canadian Institute for Health Information; Statistics Canada: Access to Health Services in Canada, 2001 Table A2 (<http://www.statcan.ca/english/freepub/82-575-XIE/82-575-XIE2002001.pdf>)
 - CAATs Ministry of Training, Colleges and Universities
 - Adult Offenders Ministry of Correctional Services
 - Universities COFU-UO, Financial Report of Ontario Universities

APPENDIX 4: College System Gross Expenditures by Operational Function

Academic Year	Academic	Administration	Plant and Property	Fixed Assets ¹	Ancillary	Student Services	Education Resources ⁵	Sub-Total	Supplementary Exp. ⁴	Total Expenses	FTE ²
1985-86	583,618,726	103,244,298	85,882,493	31,526,362	52,627,999	62,250,387	32,678,277	951,828,542	n/a	951,828,542	
1986-87	650,115,780	145,000,759	94,925,144	35,728,438	58,431,000	67,732,818	35,396,018	1,087,329,957	n/a	1,087,329,957	118,251
1987-88	712,573,353	95,902,654	98,335,908	51,642,728	72,238,548	70,966,711	37,910,609	1,139,570,511	74,337,533	1,213,908,044	119,363
1988-89	765,898,902	98,275,502	102,250,391	63,903,124	77,062,849	77,497,133	36,675,611	1,221,563,512	92,494,087	1,314,057,599	119,634
1989-90	768,082,668	104,296,527	109,947,229	56,830,581	81,232,138	79,825,407	37,544,953	1,237,759,503	72,559,535	1,310,319,038	121,230
1990-91	880,349,434	117,117,223	124,147,637	84,084,596	92,707,233	122,565,942	n/a	1,420,972,065	89,639,596	1,510,611,661	132,689
1991-92	974,822,801	119,342,213	135,349,666	95,309,255	102,072,694	131,068,011	n/a	1,557,964,640	92,374,714	1,650,339,354	149,227
1992-93	1,010,104,443	127,786,123	136,652,662	94,389,814	109,849,845	132,099,633	n/a	1,610,882,520	88,933,567	1,699,816,087	158,332
1993-94	998,472,014	128,498,911	132,007,256	89,799,549	111,452,402	133,288,184	n/a	1,593,518,316	97,462,398	1,690,980,714	161,576
1994-95	998,193,279	129,324,639	132,073,749	75,545,898	115,186,503	134,846,474	n/a	1,585,170,542	105,817,076	1,690,987,618	163,807
1995-96	998,593,138	131,513,725	136,647,446	120,574,673	117,744,993	142,432,107	n/a	1,647,506,082	104,473,765	1,751,979,847	168,364
1996-97	887,559,822	121,894,361	122,137,182	85,851,499	106,321,167	125,407,243	n/a	1,449,171,274	63,352,134	1,512,523,408	166,080
1997-98	885,513,701	132,715,940	128,296,200	70,639,863	110,930,833	142,062,417	n/a	1,470,158,954	37,241,571	1,507,400,525	168,396
1998-99	888,090,605	148,093,709	127,152,130	69,124,917	125,804,361	152,441,987	n/a	1,510,707,709	49,323,133	1,560,030,842	169,352
1999-00	959,482,799	170,768,678	134,125,842	74,638,197	142,139,664	167,324,926	n/a	1,648,480,106	46,319,450	1,694,799,556	169,001
2000-01*	994,248,226	188,085,671	209,775,267	n/a	146,214,340	179,228,580	n/a	1,717,552,084	48,487,710	1,766,039,794	167,035
2001-02	1,064,725,331	199,690,794	221,281,739	n/a	157,486,648	193,572,354	n/a	1,836,756,866	43,164,609	1,879,921,475	168,784
2002-03	1,158,870,103	213,701,280	237,383,508	n/a	172,694,441	212,256,652	n/a	1,994,905,984	39,256,686	2,034,162,670	177,659
2003-04	1,191,038,625	232,799,723	256,124,313	n/a	193,478,098	236,459,579	na	2,109,900,338	108,674,061	2,218,574,399	181,835
Change over the 10 years from 1993-94 to 2003-04	19.29%	81.17%	94.02%	n/a	73.60%	77.40%	n/a	32.41%	11.50%	31.20%	12.54%
Change over the 15 years from 1988-89 to 2003-04	55.51%	136.88%	150.49%	n/a	151.07%	205.12%	n/a	72.72%	17.49%	68.83%	51.99%

Please see notes after appendix 5.

APPENDIX 5: Expenditures per Full Time Equivalent Enrolment in Constant 1992 Dollars

Academic Year	Ontario CPI3 (Constant 1992 Dollars)	Academic Expenses per FTE (Constant 1992 Dollars)	Administration Expenses per FTE (Constant 1992 Dollars)	Plant and Property Expenses per FTE (Constant 1992 Dollars)	Fixed Assets ¹ Expenses per FTE (Constant 1992 Dollars)	Ancillary Expenses per FTE (Constant 1992 Dollars)	Student Services Expenses per FTE (Constant 1992 Dollars)	Education Resources ⁵ Expenses per FTE (Constant 1992 Dollars)	Sub-Total Expenses per FTE (Constant 1992 Dollars)	Supplementary Exp. ⁴ Expenses per FTE (Constant 1992 Dollars)	Total Expenses per FTE (Constant 1992 Dollars)	FTE ²
1986-87	78	7,048	1,572	1,029	387	633	734	384	11,789	n/a	11,789	118,251
1987-88	81	7,370	992	1,017	534	747	734	392	11,787	769	12,555	119,363
1988-89	85	7,532	966	1,006	628	758	762	361	12,013	910	12,922	119,634
1989-90	90	7,040	956	1,008	521	745	732	344	11,344	665	12,009	121,230
1990-91	94.6	7,013	933	989	670	739	976	na	11,320	714	12,034	132,689
1991-92	99	6,598	808	916	645	691	887	na	10,546	625	11,171	149,227
1992-93	100	6,380	807	863	596	694	834	na	10,174	562	10,736	158,332
1993-94	101.8	6,070	781	803	546	678	810	na	9,688	593	10,280	161,576
1994-95	101.8	5,986	776	792	453	691	809	na	9,506	635	10,141	163,807
1995-96	104.3	5,687	749	778	687	671	811	na	9,382	595	9,977	168,364
1996-97	105.9	5,046	693	694	488	605	713	na	8,240	360	8,600	166,080
1997-98	107.9	4,874	730	706	389	611	782	na	8,091	205	8,296	168,396
1998-99	108.9	4,815	803	689	375	682	827	na	8,191	267	8,459	169,352
1999-00	111.0	5,115	910	715	398	758	892	na	8,788	247	9,035	169,001
2000-01*	114.2	5,212	986	1,100	na	767	940	na	9,004	254	9,258	167,035
2001-02	117.7	5,360	1,005	1,114	na	793	974	na	9,246	217	9,463	168,784
2002-03	120.1	5,431	1,002	1,113	na	809	995	na	9,350	184	9,534	177,659
2003-04	123.3	5,312	1,038	1,142	na	863	1,055	na	9,411	485	9,895	181,835
Change over the 10 years from 1993-94 to 2003-04		-12.49%	32.91%	42.34%	n/a	27.36%	30.15%	n/a	-2.86%	-18.20%	-3.75%	12.54%
Change over the 15 years from 1988-89 to 2003-04		-29.47%	7.44%	13.61%	n/a	13.87%	38.39%	n/a	-21.66%	-46.71%	-23.42%	51.99%

Please see notes on the following page.

Assumptions and Notes:

***Fixed Assets category removed from CFIS reports in this year, most fixed assets now reported under Plant and Property**

1 Fixed Assets: discontinued in 2000-01. Some colleges report expenditures on fixed assets under each operational function proportionally to the assets use, others report the asset under plant and property. In general expenditures that were formerly included in Fixed Assets now fall under Plant and Property. Colleges now capitalize Fixed asset purchases and amortize them according to CICA Section 4400, effective April 1, 1997.

2 FTE = Full Time Equivalent as reported by MTCU

3 CPI data from Statistics Canada

4 Supplementary Expenditures: started in 1987-88, this includes expenditures that are made by the college on behalf of another organization and for which the college is reimbursed

5 Educational Resources: discontinued in 1990-91, this includes expenditures for all activities undertaken to provide services that directly support primary academic thrust of the college, excluding development of future programs (ie. Retraining, preserving and displaying education materials, media and technology, including computer support for academic functions, computer labs, etc.).

Sources: MTCU, CFIS, OCAS, Bank of Canada

Appendix 6: Definitions of Operational Expenditures

Expenditure Category	Definition of Expenditure
Academic Services	Departments whose primary purpose is to develop, deliver and review educational/training related services provided to students/clients in an instructional setting (i.e. a lab, classroom, self-directed, alternative delivery, etc.).
Administrative Services	Departments whose primary purpose is to provide administrative support services required to support the educational and training related functions of the college.
Plant and Property	Departments whose primary purpose is to provide and maintain the physical facilities required for the educational and training related functions of the colleges. This operational function includes depreciation/amortization expenses.
Ancillary Operations	Departments whose primary purpose is to provide services that are subordinate to or subsidiary to the educational and training related functions of the college. Examples include: bookstores, parking, athletic centres, conference centres, food services, computer related activities and residences.
Student Services	Departments whose primary purpose is to assist in the provision of educational training related services to students/clients outside an instructional setting. Examples include: library, financial aid office, registrar's office.
Supplementary Expenses	Expenditures that are made by the college on behalf of another organization and for which the college is fully reimbursed. An example is stipends and allowances paid to students by MTCU.

7.0 ENDNOTES

¹ College Financial Information System User Manual, 2003-04

² www.edu.gov.on.ca/eng/general/postsec/costs.html

³ http://osap.gov.on.ca/eng/not_secure/default.htm