

**Ministry of Education**

Education Labour and Finance  
Division

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**Ministère de l'Éducation**

Division des relations de travail et du  
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Toronto (Ontario) M7A 0B8

**2023:SB04**

**Date:** April 17, 2023

**Memorandum To:** Senior Business Officials

**From:** Med Ahmadoun  
Director  
Financial Analysis and Accountability Branch  
Xiaofei Wang  
Director  
Education Modelling and Forecasting Branch

**Subject:** **2023-24 Estimates (District School Boards)**

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We are pleased to inform you that the 2023-24 Estimates forms and instructions are now available in the [Education Finance Information System \(EFIS\)](#).

**TRAINING MATERIALS**

Training materials for the 2023-24 Estimates forms, which show the key changes to the Grants for Student Needs (GSN) and financial reporting, are available in EFIS under the “Training Material” folder in the S2324EST application.

**IMPORTANT NOTES ON 2023-24 REPORTING**

**1. Enrolment Reporting for Remote Learning**

Starting in 2023-24, schools offering remote learning will be included in the school-level enrolment input form in EFIS in all cycles. Enrolment in remote learning will no longer be distributed to a physical school for funding purposes. Funding for remote learning administration is now provided as a separate allocation within the School Foundation Grant.

## 2. **Balanced Budgets and Ministry Approval for In-year Deficits**

Under the *Education Act*, a school board shall not have an in-year deficit for a fiscal year, with certain exceptions. A school board may incur an in-year deficit up to the lower of one per cent of the school board's operating revenue or the accumulated surplus for the preceding school year, consistent with the requirements set out in Ontario Regulation 280/19. School boards incurring an in-year deficit in 2023-24 in compliance with the requirements set out in Ontario Regulation 280/19 must submit an In-year Deficit Elimination Plan (IYDEP) indicating the measures it will take to balance its budget and eliminate the in-year deficit by the timelines outlined in the regulation. The IYDEP must be approved by the board of trustees.

If a school board anticipates an in-year deficit greater than the lower of one per cent of its operating allocation or the accumulated surplus for the preceding school year, Minister approval will be required. Therefore, the submission of an in-year deficit approval request, where applicable, is required as soon as possible to ensure it is reviewed prior to the start of the 2023-24 school year.

## 3. **Implementation of New Public Sector Accounting Board (PSAB) Accounting Standards**

For 2023-24, there will be three new PSAB accounting standards coming into effect:

PS 3160 Public Private Partnerships (P3) – this section provides specific guidance on the accounting and reporting for P3s. P3s are an alternative finance and procurement model where a public sector entity (i.e., school board) procures infrastructure using a private sector partner. Per PS 3160, the private sector partner's obligations include all the following requirements:

- design, build, acquire, or better new or existing infrastructure;
- finance the transaction past the point where the infrastructure is ready for use; and
- operate or maintain the infrastructure (however, please note that operation and maintenance by the private sector partner is **not** a requirement under the provincial implementation scope, which is different than was previously communicated in the Fall 2022 training material. The reason for this broadened change in scope is to ensure consistent accounting of all provincial P3 arrangements with long-term financing).

A related template is provided in EFIS and is available for download with instructions in the File Download Portal (FDP) under the "2023-24 Estimates" folder. The ministry requires completion and submission of this template in the 2023-24 Estimates. EFIS form updates will be made in the 2023-24 Revised Estimates cycle.

PSG-8 Purchased Intangibles – this guideline allows the recognition of purchased intangible assets (e.g. patented technology). Relevant forms have been added to EFIS.

PS3400 Revenue – this section provides guidance on the accounting and reporting of revenue related to exchange transactions (i.e., transactions where goods or services with performance obligations (enforceable promises to provide specific goods or services to a specific payor) are provided to a payor for consideration) and non-exchange transactions (i.e., transactions with no performance obligation where the entity receives an increase in economic resources without a direct transfer of goods or service to the payor). There are no EFIS forms changes; however, school boards should consider if this standard impacts their revenue recognition.

**4. Reporting on the Use of Supports for Students Fund (SSF)**

The reporting on use of the SSF funding, previously submitted through an Excel template, is now being incorporated into EFIS. The form will be visible to users in the 2023-24 Estimates cycle. However, school boards will only be required to submit the form during the Financial Statements cycle.

**5. Reporting of Labour Expenses Pending Central Collective Bargaining**

As noted in Memorandum 2023:B04, 2023-24 Grants for Student Needs Funding, the ministry has included salary and benefits increases for education workers with recently negotiated central collective agreements and a labour provision for other unionized employees where agreements have not yet been reached with teacher federations and education worker unions. Consistent with the previous school year, school boards should estimate a labour expense provision for those employees where agreements have not been reached and record it on line 80, Provision for Contingencies, on Schedule 10.

**6. Planning Provision**

GSN provincial total funding, in the 2022-23 and 2023-24 school years, includes a planning provision amount for possible in-year funding changes where forecasts are impacted by external factors and where there is limited information available at time of publication. The GSN Projections for the 2023–24 School Year includes this Planning Provision amount for each district school board based on a projected distribution of the provincial total Planning Provision. These amounts are not part of school board cash flows and should not be used or allocated in board budgets until further information from the Ministry is released.

**7. Education and Community Partnership Program (ECP) Application Cycle**

As part of ongoing, ministry-wide burden reduction efforts, school boards will now only be required to complete one application per school year for ECP funding. As part of the new process, school boards will only be required to submit their spring projections. It is expected that this change will significantly reduce reporting requirements for all school boards that receive ECP funding. This change will be effective for the 2023-24 school year, with the first application of this updated process being implemented spring of 2023. The Guidelines for Approval and Provision of an Education and Community Partnership Program (ECP) for the 2023-24 school year are available on the ministry's Funding for an

Education and Community Partnership Program (ECP) webpage at <https://efis.fma.csc.gov.on.ca/faab/Section%2023.htm>.

## 8. DSENA TABLES

Consistent with prior years, we are providing technical details regarding the Differentiated Special Education Needs Amount (DSENA) Table amounts for the 2023-24, 2022-23 and 2021-22 school years as follows:

### Appendix 1: Differentiated Special Education Needs Amount Table – 2023-24 Projections.

This table provides the 2023-24 projected DSENA amounts for each school board as they will appear in the 2023-24 DSENA Table.

### Appendix 2: Differentiated Special Education Needs Amount Table - 2022-23 Revised

Estimates. This table provides revised 2022-23 DSENA amounts for each school board, based on 2022-23 Revised Estimates average daily enrolment (ADE) submissions as they will appear in the 2022-23 DSENA Table. It also includes adjustments to reflect in-year changes to the 2022-23 GSN, as described in the 2023-24 GSN B-Memo. Once final average daily enrolment for 2022-23 is known and any further 2022-23 GSN changes are made if necessary, these table amounts will be finalized.

### Appendix 3: Differentiated Special Education Needs Amount Table - 2021-22 Updated

Enrolment. This table provides updated 2021-22 DSENA amounts for each school board, based on school board submitted average daily enrolment (ADE) from the 2021-22 Financial Statements. These average daily enrolment counts are still being reviewed, thus these amounts are subject to change. Once final average daily enrolment is known for the 2021-22 school year these DSENA Table amounts will be finalized.

## SUBMISSION OF FINANCIAL REPORTS

Please submit your 2023-24 Estimates through EFIS by **June 30, 2023**.

In addition, the following documents should be submitted by authorized users to the SharePoint site at [School Board Financial Reports](#) by **June 30, 2023**:

<b>From School Board's Active EFIS Submission (in PDF)</b>	<b>Naming Convention</b>
<ul style="list-style-type: none"> <li>Signed Certificate of the Director of Education</li> <li>Compliance Report</li> <li>In-Year Deficit Elimination Plan, if required</li> </ul>	DSB#_DSB Name_2023-2024 EST Supporting Docs
<b>Additional Supporting Documentation</b>	
<ul style="list-style-type: none"> <li>Public Private Partnerships Template</li> </ul>	DSB#_DSB Name_2023-2024 EST P3 Template

**LATE SUBMISSIONS**

The 2023-24 Estimates are due by June 30, 2023. This due date is important as the information is needed for the interim reporting in the provincial budget and for establishing transfer payment amounts to school boards. If a school board does not submit its 2023-24 Estimates by the due date, the ministry may reduce its regular cash flow by 50%. Upon submission of the Estimates, the ministry will revert back to the normal monthly payment process and will include in the monthly payment the total amount withheld up to that point.

If the school board is unable to meet the reporting deadline due to extenuating circumstances, please contact your ministry financial analyst to discuss the need for an extension.

**NOTICE**

Some of the elements, plans and proposals set out in this memo and in the EFIS package can only take effect if certain regulations are made by the Minister of Education or the Lieutenant Governor in Council under the *Education Act* or other regulations as required. Such regulations have not yet been made. Therefore, the content of this memo should be considered to be subject to such regulations, if and when made.

**CONTACTS**

Subject	Name	Phone	Email
EFIS user/navigation assistance	Stevan Garic	(437) 221-9722	<a href="mailto:Stevan.Garic@ontario.ca">Stevan.Garic@ontario.ca</a>
	Ruby Hou	(437) 221-9814	<a href="mailto:Ruby.KexinHou@ontario.ca">Ruby.KexinHou@ontario.ca</a>
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EFIS login assistance	N/A	N/A	<a href="mailto:efis.support@ontario.ca">efis.support@ontario.ca</a>

Financial reporting and related questions	Ministry financial analysts		<a href="#">Contact information can be found on the FAAB website under the "Contact Us" section</a>
Special Education	Claudine Munroe, Special Education/Success for All Branch	(416) 325-2889	<a href="mailto:Claudine.Munroe@ontario.ca">Claudine.Munroe@ontario.ca</a>

Sincerely,

*Original signed by*

Med Ahmadoun  
 Director  
 Financial Analysis and Accountability  
 Branch

Xiaofei Wang  
 Director  
 Education Modelling and Forecasting  
 Branch

cc: Directors of Education

## APPENDIX 1: DIFFERENTIATED SPECIAL EDUCATION NEEDS AMOUNT (DSENA) TABLE - 2023-24 Projections

Note: these amounts have been calculated based on 2023-24 Projected average daily enrolment counts.

Item	Column 1 Name of Board	Column 2 Projected Measures of Variability Amount, in dollars	Column 3 Projected Special Education Statistical Prediction Model Amount, in dollars	Column 4 Projected Other Staffing Resources Amount, in dollars
1	Algoma District School Board	3,610,856	5,250,362	193,360
2	Algonquin and Lakeshore Catholic District School Board	2,512,613	5,260,769	170,872
3	Avon Maitland District School Board	1,827,858	7,411,166	201,170
4	Bluewater District School Board	2,659,506	8,834,786	247,790
5	Brant Haldimand Norfolk Catholic District School Board	2,109,971	5,255,563	162,441
6	Bruce-Grey Catholic District School Board	1,275,858	2,407,434	86,323
7	Catholic District School Board of Eastern Ontario	2,629,908	6,350,606	195,826
8	Conseil des écoles publiques de l'Est de l'Ontario	4,405,848	7,196,148	250,016
9	Conseil scolaire catholique MonAvenir	3,980,192	5,855,763	213,509
10	Conseil scolaire catholique Providence	3,582,014	3,432,205	155,179
11	Conseil scolaire de district catholique de l'Est ontarien	3,383,320	4,490,380	172,946
12	Conseil scolaire de district catholique des Aurores boréales	1,231,229	334,180	42,543
13	Conseil scolaire de district catholique des Grandes Rivières	3,129,971	2,606,837	128,773
14	Conseil scolaire de district catholique du Centre-Est de l'Ontario	5,689,512	10,100,175	336,583
15	Conseil scolaire de district catholique du Nouvel-Ontario	3,294,598	2,501,138	129,991
16	Conseil scolaire de district catholique Franco-Nord	1,662,538	1,284,998	71,114
17	Conseil scolaire public du Grand Nord de l'Ontario	2,187,780	1,182,989	79,863
18	Conseil scolaire public du Nord-Est de l'Ontario	1,936,083	962,444	70,101
19	Conseil scolaire Viamonde	4,094,791	4,766,806	193,368
20	District School Board of Niagara	4,992,303	17,895,740	483,318
21	District School Board Ontario North East	3,328,632	3,845,624	158,487
22	Dufferin-Peel Catholic District School Board	7,918,869	26,702,379	725,864
23	Durham Catholic District School Board	2,358,687	8,611,520	236,956
24	Durham District School Board	8,954,969	30,237,755	820,364
25	Grand Erie District School Board	3,361,536	11,915,343	325,982
26	Greater Essex County District School Board	4,220,684	14,979,568	407,085
27	Halton Catholic District School Board	3,758,218	13,463,374	366,183
28	Halton District School Board	7,073,402	25,217,522	677,692
29	Hamilton-Wentworth Catholic District School Board	3,211,690	12,684,560	338,786
30	Hamilton-Wentworth District School Board	6,355,316	21,700,651	590,148

<b>Item</b>	<b>Column 1 Name of Board</b>	<b>Column 2 Projected Measures of Variability Amount, in dollars</b>	<b>Column 3 Projected Special Education Statistical Prediction Model Amount, in dollars</b>	<b>Column 4 Projected Other Staffing Resources Amount, in dollars</b>
31	Hastings and Prince Edward District School Board	2,666,972	7,557,372	221,538
32	Huron Perth Catholic District School Board	1,199,205	2,164,411	79,715
33	Huron-Superior Catholic District School Board	2,129,144	2,162,763	98,904
34	Kawartha Pine Ridge District School Board	4,581,020	15,395,160	423,125
35	Keewatin-Patricia District School Board	2,895,504	2,309,549	117,781
36	Kenora Catholic District School Board	783,857	586,121	38,503
37	Lakehead District School Board	2,863,715	3,953,410	151,105
38	Lambton Kent District School Board	2,759,979	10,254,474	279,214
39	Limestone District School Board	2,929,629	9,022,097	257,246
40	London District Catholic School Board	2,928,450	10,316,958	283,988
41	Near North District School Board	2,710,062	5,157,785	172,825
42	Niagara Catholic District School Board	2,315,130	8,931,149	242,663
43	Nipissing-Parry Sound Catholic District School Board	1,081,816	1,487,190	63,289
44	Northeastern Catholic District School Board	1,173,237	1,122,299	57,636
45	Northwest Catholic District School Board	951,719	561,758	41,469
46	Ottawa-Carleton District School Board	9,020,876	30,866,741	834,729
47	Ottawa Catholic District School Board	5,334,962	18,756,008	508,185
48	Peel District School Board	17,669,906	53,306,807	1,477,394
49	Peterborough Victoria Northumberland and Clarington Catholic District School Board	2,124,472	6,269,504	183,701
50	Rainbow District School Board	3,599,771	6,201,598	212,794
51	Rainy River District School Board	1,052,304	1,105,941	54,798
52	Renfrew County Catholic District School Board	1,514,901	2,366,849	90,426
53	Renfrew County District School Board	2,396,763	4,626,274	155,361
54	Simcoe County District School Board	8,003,251	24,330,165	678,570
55	Simcoe Muskoka Catholic District School Board	3,238,207	9,981,467	283,456
56	St. Clair Catholic District School Board	1,958,807	3,997,005	133,300
57	Sudbury Catholic District School Board	2,020,865	2,921,729	112,355
58	Superior-Greenstone District School Board	742,980	670,542	39,403
59	Superior North Catholic District School Board	412,245	272,273	24,333
60	Thames Valley District School Board	9,922,294	34,897,217	936,679
61	Thunder Bay Catholic District School Board	2,179,074	3,015,456	117,563
62	Toronto Catholic District School Board	8,808,463	33,583,452	886,497
63	Toronto District School Board	25,906,900	92,619,347	2,460,324
64	Trillium Lakelands District School Board	2,762,840	8,561,453	244,276
65	Upper Canada District School Board	4,462,500	13,083,810	372,895
66	Upper Grand District School Board	4,299,696	14,458,274	397,943
67	Waterloo Catholic District School Board	2,994,941	10,054,519	279,938
68	Waterloo Region District School Board	7,642,119	25,687,024	699,154



<b>Item</b>	<b>Column 1 Name of Board</b>	<b>Column 2 Projected Measures of Variability Amount, in dollars</b>	<b>Column 3 Projected Special Education Statistical Prediction Model Amount, in dollars</b>	<b>Column 4 Projected Other Staffing Resources Amount, in dollars</b>
69	Wellington Catholic District School Board	1,738,883	3,267,287	113,669
70	Windsor-Essex Catholic District School Board	2,402,746	8,616,824	237,977
71	York Catholic District School Board	4,848,084	19,198,941	507,276
72	York Region District School Board	13,142,579	49,029,997	1,295,397

## APPENDIX 2: DIFFERENTIATED SPECIAL EDUCATION NEEDS AMOUNT (DSENA)

### TABLE - 2022-23 Revised Estimates

**Note:** for planning purposes please note that the 2022-23 DSENA Table amounts have been adjusted to reflect enrolment changes (from 2022-23 Projections to Revised Estimates) and includes adjustments to reflect in-year changes to the 2022-23 GSN, as described in the 2023-24 GSN B-Memo. The 2022-23 DSENA Table will be updated to reflect these changes. Consistent with previous years, once final average daily enrolment for 2022-23 is known and any further 2022-23 GSN changes are made if necessary, the DSENA Table amounts will be finalized.

Item	Column 1 Name of board	Column 2 Revised Estimates Measures of Variability Amount, in dollars	Column 3 Revised Estimates Special Education Statistical Prediction Model Amount, in dollars	Column 4 Revised Estimates Other Staffing Resources Amount, in dollars
1	Algoma District School Board	3,627,419	5,215,917	193,317
2	Algonquin and Lakeshore Catholic District School Board	2,493,321	5,250,608	170,528
3	Avon Maitland District School Board	1,809,392	7,283,603	198,492
4	Bluewater District School Board	2,574,278	8,363,886	236,740
5	Brant Haldimand Norfolk Catholic District School Board	2,057,271	5,032,323	156,965
6	Bruce-Grey Catholic District School Board	1,242,903	2,305,963	83,571
7	Catholic District School Board of Eastern Ontario	2,560,096	6,207,315	191,743
8	Conseil des écoles publiques de l'Est de l'Ontario	4,155,458	6,778,942	236,662
9	Conseil scolaire catholique MonAvenir	3,951,494	5,797,233	212,084
10	Conseil scolaire catholique Providence	3,538,102	3,421,082	154,262
11	Conseil scolaire de district catholique de l'Est ontarien	3,330,756	4,403,625	170,330
12	Conseil scolaire de district catholique des Aurores boréales	1,210,340	322,716	41,786
13	Conseil scolaire de district catholique des Grandes Rivières	3,062,081	2,546,045	126,256
14	Conseil scolaire de district catholique du Centre-Est de l'Ontario	5,512,805	9,640,927	324,122
15	Conseil scolaire de district catholique du Nouvel-Ontario	3,227,591	2,447,282	127,640
16	Conseil scolaire de district catholique Franco-Nord	1,633,629	1,245,930	69,697
17	Conseil scolaire public du Grand Nord de l'Ontario	2,139,410	1,148,810	78,168
18	Conseil scolaire public du Nord-Est de l'Ontario	1,881,603	909,435	67,862
19	Conseil scolaire Viamonde	4,039,760	4,617,149	189,453
20	District School Board of Niagara	4,715,339	17,291,954	466,186
21	District School Board Ontario North East	3,196,974	3,672,281	152,397
22	Dufferin-Peel Catholic District School Board	7,867,652	26,960,319	731,938
23	Durham Catholic District School Board	2,342,196	8,431,502	233,330
24	Durham District School Board	8,778,439	29,768,957	809,036
25	Grand Erie District School Board	3,292,872	11,758,475	322,000
26	Greater Essex County District School Board	4,152,027	15,098,625	409,045
27	Halton Catholic District School Board	3,562,463	13,347,034	360,516

<b>Item</b>	<b>Column 1 Name of board</b>	<b>Column 2 Revised Estimates Measures of Variability Amount, in dollars</b>	<b>Column 3 Revised Estimates Special Education Statistical Prediction Model Amount, in dollars</b>	<b>Column 4 Revised Estimates Other Staffing Resources Amount, in dollars</b>
28	Halton District School Board	6,962,104	24,990,190	672,330
29	Hamilton-Wentworth Catholic District School Board	3,160,835	12,618,071	337,081
30	Hamilton-Wentworth District School Board	6,230,303	21,384,252	582,415
31	Hastings and Prince Edward District School Board	2,643,261	7,405,157	218,297
32	Huron Perth Catholic District School Board	1,148,293	2,083,989	77,009
33	Huron-Superior Catholic District School Board	2,004,560	2,020,861	93,449
34	Kawartha Pine Ridge District School Board	4,467,211	14,974,161	412,998
35	Keewatin-Patricia District School Board	2,845,223	2,273,563	116,113
36	Kenora Catholic District School Board	788,553	586,299	38,507
37	Lakehead District School Board	2,819,586	3,922,333	149,758
38	Lambton Kent District School Board	2,729,154	10,092,658	275,785
39	Limestone District School Board	2,834,037	8,765,825	250,456
40	London District Catholic School Board	2,774,693	9,835,560	271,399
41	Near North District School Board	2,641,200	4,956,869	167,505
42	Niagara Catholic District School Board	2,307,913	8,810,716	240,480
43	Nipissing-Parry Sound Catholic District School Board	1,032,154	1,441,945	61,293
44	Northeastern Catholic District School Board	1,152,444	1,095,404	56,603
45	Northwest Catholic District School Board	936,849	535,632	40,531
46	Ottawa-Carleton District School Board	8,838,074	29,713,639	809,126
47	Ottawa Catholic District School Board	5,098,295	17,929,588	487,341
48	Peel District School Board	17,066,369	53,251,888	1,467,597
49	Peterborough Victoria Northumberland and Clarington Catholic District School Board	2,093,070	6,285,951	183,693
50	Rainbow District School Board	3,563,034	6,176,175	211,887
51	Rainy River District School Board	1,048,295	1,086,791	54,265
52	Renfrew County Catholic District School Board	1,456,683	2,264,075	87,134
53	Renfrew County District School Board	2,363,038	4,550,677	153,319
54	Simcoe County District School Board	7,800,627	23,553,299	659,927
55	Simcoe Muskoka Catholic District School Board	3,331,495	9,775,834	281,703
56	St. Clair Catholic District School Board	1,910,160	3,928,988	131,045
57	Sudbury Catholic District School Board	1,966,333	2,869,473	110,247
58	Superior-Greenstone District School Board	736,554	680,191	39,375
59	Superior North Catholic District School Board	404,565	260,525	23,795
60	Thames Valley District School Board	9,834,737	34,113,459	920,987
61	Thunder Bay Catholic District School Board	2,177,355	3,048,558	118,333
62	Toronto Catholic District School Board	8,608,787	33,068,156	873,907
63	Toronto District School Board	25,630,410	89,575,294	2,398,045

<b>Item</b>	<b>Column 1 Name of board</b>	<b>Column 2 Revised Estimates Measures of Variability Amount, in dollars</b>	<b>Column 3 Revised Estimates Special Education Statistical Prediction Model Amount, in dollars</b>	<b>Column 4 Revised Estimates Other Staffing Resources Amount, in dollars</b>
64	Trillium Lakelands District School Board	2,813,153	8,514,576	244,815
65	Upper Canada District School Board	4,338,730	12,770,200	364,650
66	Upper Grand District School Board	4,184,742	14,081,328	388,636
67	Waterloo Catholic District School Board	2,834,353	9,687,754	269,572
68	Waterloo Region District School Board	7,730,964	25,372,911	696,201
69	Wellington Catholic District School Board	1,714,605	3,157,980	111,010
70	Windsor-Essex Catholic District School Board	2,372,253	8,598,404	237,413
71	York Catholic District School Board	4,869,635	19,379,492	512,655
72	York Region District School Board	12,834,394	48,124,541	1,273,593

### APPENDIX 3: DIFFERENTIATED SPECIAL EDUCATION NEEDS AMOUNT (DSENA)

#### TABLE - 2021-22 Revised Enrolment

**Note:** for planning purposes please note that the 2021-22 DSENA Table amounts have been updated to reflect average daily enrolment counts based on board submitted Financial Statements for the 2021-22 school year. These ADE counts are still being reviewed, thus these amounts are subject to change. Consistent with past years, once final average daily enrolment is known for the 2021-22 school year these DSENA Table amounts will be finalized.

Item	Column 1 Name of board	Column 2 Revised Measures of Variability Amount, in dollars	Column 3 Revised special Education Statistical Prediction Model Amount, in dollars	Column 4 Revised Other Staffing Resources Amount, in dollars
1	Algoma District School Board	3,476,367	5,055,007	187,261
2	Algonquin and Lakeshore Catholic District School Board	2,426,366	5,058,436	165,495
3	Avon Maitland District School Board	1,821,629	7,061,375	194,573
4	Bluewater District School Board	2,400,816	8,033,188	226,830
5	Brant Haldimand Norfolk Catholic District School Board	2,006,234	4,821,583	151,832
6	Bruce-Grey Catholic District School Board	1,204,898	2,298,365	82,691
7	Catholic District School Board of Eastern Ontario	2,504,364	6,067,622	188,105
8	Conseil des écoles publiques de l'Est de l'Ontario	3,992,776	6,504,125	228,138
9	Conseil scolaire catholique MonAvenir	3,944,923	5,775,936	211,998
10	Conseil scolaire catholique Providence	3,532,242	3,483,197	155,734
11	Conseil scolaire de district catholique de l'Est ontarien	3,266,939	4,383,359	168,937
12	Conseil scolaire de district catholique des Aurores boréales	1,201,602	334,655	41,783
13	Conseil scolaire de district catholique des Grandes Rivières	3,065,426	2,621,678	128,108
14	Conseil scolaire de district catholique du Centre-Est de l'Ontario	5,367,974	9,308,214	315,055
15	Conseil scolaire de district catholique du Nouvel-Ontario	3,264,887	2,558,021	130,932
16	Conseil scolaire de district catholique Franco-Nord	1,601,864	1,221,736	68,556
17	Conseil scolaire public du Grand Nord de l'Ontario	2,096,276	1,132,072	76,973
18	Conseil scolaire public du Nord-Est de l'Ontario	1,856,774	907,538	67,323
19	Conseil scolaire Viamonde	3,980,985	4,528,843	186,812
20	District School Board of Niagara	4,534,449	16,774,030	452,987
21	District School Board Ontario North East	2,964,452	3,413,138	142,468
22	Dufferin-Peel Catholic District School Board	7,990,876	27,161,565	740,901
23	Durham Catholic District School Board	2,243,106	8,250,808	228,076
24	Durham District School Board	8,430,418	28,775,787	783,613
25	Grand Erie District School Board	3,314,742	11,582,297	319,648
26	Greater Essex County District School Board	3,978,502	14,761,442	399,569
27	Halton Catholic District School Board	3,561,996	13,165,323	357,712
28	Halton District School Board	6,952,266	24,264,624	659,053

<b>Item</b>	<b>Column 1 Name of board</b>	<b>Column 2 Revised Measures of Variability Amount, in dollars</b>	<b>Column 3 Revised special Education Statistical Prediction Model Amount, in dollars</b>	<b>Column 4 Revised Other Staffing Resources Amount, in dollars</b>
29	Hamilton-Wentworth Catholic District School Board	3,139,418	12,445,078	333,945
30	Hamilton-Wentworth District School Board	6,024,790	20,766,640	567,016
31	Hastings and Prince Edward District School Board	2,563,510	7,210,920	213,112
32	Huron Perth Catholic District School Board	1,143,445	2,053,849	76,327
33	Huron-Superior Catholic District School Board	1,935,890	1,939,268	90,425
34	Kawartha Pine Ridge District School Board	4,285,778	14,496,490	400,449
35	Keewatin-Patricia District School Board	2,785,417	2,302,985	115,657
36	Kenora Catholic District School Board	787,028	601,889	38,718
37	Lakehead District School Board	2,748,323	3,829,102	146,624
38	Lambton Kent District School Board	2,626,943	9,930,635	270,994
39	Limestone District School Board	2,803,675	8,549,010	245,936
40	London District Catholic School Board	2,580,410	9,207,080	254,978
41	Near North District School Board	2,581,859	4,923,116	165,914
42	Niagara Catholic District School Board	2,234,894	8,726,084	237,789
43	Nipissing-Parry Sound Catholic District School Board	965,164	1,367,007	58,335
44	Northeastern Catholic District School Board	1,093,827	1,077,095	54,982
45	Northwest Catholic District School Board	918,523	547,349	40,319
46	Ottawa-Carleton District School Board	8,248,568	28,496,466	774,022
47	Ottawa Catholic District School Board	4,990,649	17,235,615	472,074
48	Peel District School Board	17,203,379	53,113,829	1,472,224
49	Peterborough Victoria Northumberland and Clarington Catholic District School Board	2,055,264	6,223,265	182,002
50	Rainbow District School Board	3,480,916	6,006,608	207,146
51	Rainy River District School Board	1,072,315	1,146,175	55,971
52	Renfrew County Catholic District School Board	1,396,969	2,169,994	84,015
53	Renfrew County District School Board	2,299,004	4,354,139	148,199
54	Simcoe County District School Board	7,291,951	23,052,493	640,908
55	Simcoe Muskoka Catholic District School Board	3,346,344	9,560,569	278,259
56	St. Clair Catholic District School Board	1,879,504	3,870,262	129,411
57	Sudbury Catholic District School Board	1,907,938	2,772,948	107,182
58	Superior-Greenstone District School Board	715,557	680,014	38,857
59	Superior North Catholic District School Board	400,551	272,692	23,834
60	Thames Valley District School Board	9,489,626	33,366,428	901,113
61	Thunder Bay Catholic District School Board	2,173,689	3,030,993	118,075
62	Toronto Catholic District School Board	8,720,111	33,078,696	879,125
63	Toronto District School Board	25,363,853	87,658,297	2,360,362
64	Trillium Lakelands District School Board	2,666,591	8,335,500	238,644

<b>Item</b>	<b>Column 1 Name of board</b>	<b>Column 2 Revised Measures of Variability Amount, in dollars</b>	<b>Column 3 Revised special Education Statistical Prediction Model Amount, in dollars</b>	<b>Column 4 Revised Other Staffing Resources Amount, in dollars</b>
65	Upper Canada District School Board	4,181,666	12,354,016	353,727
66	Upper Grand District School Board	4,120,292	13,890,129	384,397
67	Waterloo Catholic District School Board	2,735,203	9,385,393	261,906
68	Waterloo Region District School Board	7,577,799	24,982,764	686,997
69	Wellington Catholic District School Board	1,662,143	3,123,931	109,369
70	Windsor-Essex Catholic District School Board	2,386,448	8,342,226	232,958
71	York Catholic District School Board	4,895,772	19,222,159	511,415
72	York Region District School Board	12,589,763	46,880,676	1,246,643