



Elementary-Secondary Education Statistics Project (EESP) Definitions

1. Background

In order to obtain consistent counts of students, educators, graduates and expenditures for school boards and districts across provinces and territories, it is *very* important that respondents use common definitions. Included, you will find definitions for variables used in the tables of the Elementary-Secondary Education Statistics Project (EESP) template (Tables 1 to 7).

The Elementary-Secondary Education Statistics Project (EESP) ¹ is a pilot project that was first introduced by Statistics Canada (STC) in 2003. The survey content originates from three (3) tables which were originally part of a survey that was sent out each year to all provinces/ territories by the British Columbia Ministry of Education representatives. Following formal consultation with all provinces/territories and data users, seven (7) new tables were introduced by Statistics Canada to collect additional data. The goal of this project is to collect elementary/secondary expenditure data and to replace several surveys which were used for the collection of enrolment, graduate, and educator data. These included the former Elementary-Secondary School Enrolment Survey, the Secondary School Graduate Survey, the Elementary-Secondary Education Staff Survey and the Principal's Statistical Report as the official collection tools for elementary-secondary enrolments, graduates, and staff data. Although this project collects expenditure data, the Survey of Uniform Financial System – School Boards survey remains active. The main objectives we are hoping to achieve with this collection tool are to produce relevant, comparable and timely statistics and to reduce the respondent burden on educational organisations and school principals.

2. Definitions

2.1 Finance related table

2.1.1 Table 1. Expenditures by types of expenditures

School District

The terminology “school district” refers to all school boards and/or school districts.

School district expenditures

Include all expenditures (operating and capital) paid directly by public school districts.

Ministry of Education expenditures

Include all expenditures (operating and capital) expenses paid on behalf of school districts by Ministries of Education or any other entities responsible for education (ex: Ministry of Learning, Ministry of Advanced Education).

Other provincial governments or agencies expenditures

Include all expenditures (operating and capital) incurred by other provincial departments or agencies such as Ministry of Finance, Ministry of Transport, etc... Please DO NOT include expenses paid on behalf of school districts by Ministries of Education.

The following are included:

- Regular Programs for Youth
- Adult Upgrading programs such as General education Development (GED), Adult Basic Education (ABE) and other equivalent programs for secondary schools.
- Vocational Programs for Youth and Adults offered at the secondary level only.

The following are excluded:

¹ Formerly the Interprovincial Education Statistical Project (IESP).
Statistics Canada

- federal expenditures (e.g. schools operated by the Department of Indian and Northern Affairs or the Department of National Defense, federal programs such as Official Languages, Human Resources Development Canada programs, CIDA programs, Health and Welfare programs)
- expenditures for private schools
- all expenditures for programs at the post-secondary level
- intrasectoral transactions
- principal portion of debt repayments or bank loans
- recoveries of expenditures from specified purpose
- provision for vacation pay and similar employee benefit
- provision for bad debts and any other provisions
- reserves and other suspense accounts
- deficits and write-off to losses
- **depreciation on capital expenditures (amortization charges)**
- debenture discount
- taxes remitted to other government sub-sectors (ex: municipal taxes)

SCHOOL BOARDS AND DISTRICTS

Educator remuneration:

Salaries, Wages and Allowances (row 1)

Salaries and wages are the remuneration to educators for services rendered. Include principals, vice-principals and other professional non-teaching staff which includes, among others, pedagogical consultants, guidance counselors and special education teachers.

Allowances are payments made in addition to salaries/ wages to compensate for isolation, additional administrative duties or other responsibilities and other similar costs. Please include sick leave payments, maternity leave and other approved leave. Ad hoc allowances for travel and accommodation are excluded and are reported in "Other operating expenditures". Allowances also exclude payment of superannuation or pension premiums on behalf of the educator. For more information on the definition of "educators", please see the *Educator related tables* (section 2.3).

Fringe benefits – except employer's contribution to Canada and Quebec pension plans (row 2)

Includes payment on behalf of the educator for unemployment insurance premiums, life insurance plans, health, dental and drug plans, vision care plans, workers' compensation plans, disability insurance plans, **termination and early retirement gratuities**, private use of institution's goods and services, employee discounts, professional fees related to professional development, payments to government work safety agencies, purchase and maintenance of clothing, moving fees, employee counseling services, union duties leave, annuity funds, paid recognition for years of service, paid holidays, trips, jury duty pay, employee parking lot fees, and board-sponsored recreation or paid memberships.

Educator pension plans:

Employer's contribution to Canada and Quebec pension plans (row 3)

Includes the employer's contribution to Canada and Quebec pension plans

Others pension plans (row 4)

Any other types of pension plans.

Periodic contributions to rectify actuarial deficiencies (row 5)

Adjustments made during the current year to ensure that the funds required are available, which are actuarial liability adjustments made to current service payments to reduce or eliminate the debt.

Other operating expenditures:

Other operating expenditures (row 6)

Include salary and non salary costs related to business administration, instruction, educational services, food services, school facilities services, school transportation and any other expenditure related to the provision of services in the public school system. Do not include interests on debt services.

Total operating expenditures (row 7)

The sum of rows 1 to 6.

Capital expenditures

Capital expenditures (row 8)

Include acquisitions of physical assets of a fixed or permanent nature with a useful life of more than one operating year. Include expenditures of an annual or cyclical nature for capital-lease and leasehold improvement (e.g. major repairs and upgrades to school and board buildings, new school and board furniture equipment and vehicles). Exclude expenditures for non-major repairs and maintenance designated as "plant operation" in OTHER OPERATING EXPENDITURES (row 6).

Please note that all capital expenditures must be reported with the **historical cost** in the year of the initial expenditure. If the capital expenditures are "amortized" during their useful life, they should be converted to the historical cost and reported to the year of the initial cost in order to insure the comparability of data between provinces and territories. Please include a description of each category on the **CAPITAL EXPENDITURE CONVERSION** form whenever the amortization of a fixed asset is used.

Interest on debt services (row 9)

Include the interest on loans and advances, bonds, debentures and mortgages. Include also other debt charges such as bank service charges and other charges pertaining to the servicing of the public debt.

Total capital expenditures (row 10)

The sum of rows 8 and 9.

Total expenditures - School boards and districts (row 11)

The sum of rows 7 and 10.

MINISTRY OF EDUCATION

Educator remuneration:

Salaries, Wages and Allowances (row 12)

As defined under school district expenditures (see row 1).

Fringe benefits – all, except employer's contribution to pension plans (row 13)

As defined under school district expenditures (see row 2).

Educator pension plans:

Employer's contribution to pension plans (row 14)

As defined under school district expenditures (see row 3).

Others pension plans (row 15)

As defined under school district expenditures (see row 4)

Periodic contributions to rectify actuarial deficiencies (row 16)

As defined under school district expenditures (see row 5).

Other operating expenditures:

Other operating expenditures (row 17)

Include only **Ministry of Education** expenses relating to DIRECT financial support of school boards. For example, milk programs, textbooks, library, guidance and audio visual expenses. Do **NOT** include any grants or contributions to schools boards or districts.

General administration (row 18)

Include only administration expenses directly incurred by the **Ministry of Education**. For example, the Minister's Office expenses including his/her salary, human resources, administrative support and financial services. If any of these administration expenses stated above are also lumped together with Postsecondary education, please state or pro-rate the elementary portion only.

Total operating expenditures (row 19)

The sum of rows 12 to 18.

Capital expenditures:

Capital expenditures (row 20)

Include only **Ministry of Education** capital expenditures relating to DIRECT financial support of school boards. Do **NOT** include any grants or contributions to schools boards or schools districts.

Interest on debt services (row 21)

Include the interest on loans and advances, bonds, debentures and mortgages. Include also other debt charges such as bank service charges and other charges pertaining to the servicing of the public debt.

Total capital expenditures (row 22)

The sum of rows 20 and 21.

Total expenditures - Ministry of Education (row 23)

The sum of rows 19 and 22.

OTHER PROVINCIAL DEPARTMENTS OR AGENCIES

Educator remuneration:

Salaries, Wages and Allowances (row 24)

As defined under school district expenditures (see row 1).

Fringe benefits – all, except employer's contribution to pension plans) (row 25)

As defined under school district expenditures (see row 2).

Educator pension plans:

Employer's contribution to pension plans (row 26)

As defined under school district expenditures (see row 3).

Others pension plans (row 27)

As defined under school district expenditures (see row 4)

Periodic contributions to rectify actuarial deficiencies (row 28)

As defined under school district expenditures (see row 5).

Other operating expenditures:

Other operating expenditures (row 29)

Include only "**Other provincial government or agencies**" expenses relating to DIRECT financial support of school boards. For example, school book bureaus, milk programs, textbooks, guidance and audio visual expenses. Do **NOT** include any grants or contributions to schools boards or schools districts, administration expenses (see row 17). Do **NOT** include any expenses from Ministry of Education.

Total operating expenditures (row 30)

The sum of rows 24 to 29.

Capital expenditures:

Capital expenditures (row 31)

Include only **Other provincial governments or agencies** capital expenditures related to DIRECT financial support of school boards. Do **NOT** include any grants or contributions to schools boards or schools districts. Do **NOT** include any expenses from Ministry of Education.

Interest on debt services (row 32)

Include the interest on loans and advances, bonds, debentures and mortgages. Include also other debt charges such as bank service charges and other charges pertaining to the servicing of the public debt.

Total capital expenditures (row 33)
The sum of rows 31 and 32.

Total expenditures - Other provincial departments or agencies (row 34)
The sum of rows 30 and 33.

Total Education Expenditures (row 35)
The sum of rows 11, 23 and 34.

2.2 Student related tables

2.2.1 Table 2. Enrolments by Type of Program, Grade and Sex, School Boards and Districts (Headcount)

Enrolment

Number of students (headcount) enrolled in public schools operated by school boards or the province in September (or as close as possible thereafter) of the school year. It includes all students in regular public schools (graded and ungraded), provincial reformatory or custodial schools, and other students recognized and funded by a province or territory. *Exclude* correspondence or distance education enrolments, private school students, independent school students or students in schools financed by federal departments (e.g. the Department of National Defense and the Department of Indian and Northern Affairs).

Include other non-standard enrolment including students receiving educational services (if recognized by the province) and for schools and/or school districts that receive funding in a unique manner. They may be non-graduates who are taking only a few courses required to complete graduation. For example, a student who is enrolled in only 25% of a 'regular' course load and for whom the school or school district receives only 25% of the usual funding. This category may not apply to some provinces or territories.

Table 2.1 Regular Programs for Youth

Enrolments in general training programs offered to similarly aged young students.

Table 2.2 Full Time Equivalent (FTE) Rate (Adjustment Factor) - Regular Programs for Youth

Full time equivalent (FTE) rate represents the time fraction spent in classroom and for which students are funded. If the time fraction is unknown, an estimate should be used. For example, junior kindergarten and kindergarten students taking a half-time program and where a half-time program is being funded, the FTE enrolment would be the headcount enrolment divided by two, which is 0.5. If a student is only taking a quarter of the usual course load and is funded on that basis, the FTE enrolment would be the headcount enrolment divided by four, which is 0.25.

For most jurisdictions, grades 1-12 have an FTE of 1.0 as these grades are generally considered full-time whereas FTE's of less than 1.0 are prevalent for the Junior Kindergarten and Kindergarten grades.

Table 2.3 Upgrading Programs for Adults

Include enrolments in General Education Development (GED), Adult Basic Education (ABE) and other equivalency programs. *Exclude* any enrolments in upgrading programs offered at the postsecondary level.

Table 2.4 Vocational Programs for Youth and Adults

Include enrolments in all professional and technical training programs offered in public schools operated by school boards or the province. *Exclude* any enrolments in vocational programs offered at the postsecondary level.

2.2.2 Table 3. Enrolments by Type of Minority and Second Language Programs, Youth Sector by Grade, School Boards and Districts (Headcount)

Table 3.1 Regular Second Language Programs (or Core Language programs)

Enrolments in programs where French is taught to Anglophone students or English is taught to Francophone students as a "subject" in the regular course offerings. One or more additional subjects can also be taught in the student's second official language but second language instruction must total less than 25% of all instruction time.

Table 3.2 Second Language Immersion Programs

Enrolments in programs where French is the language of instruction for Anglophone students or English is the language of instruction for Francophone students. Instruction time in the student's second official language is more than 25% of all instruction time.

Table 3.3 Minority Language Programs (or First Official Language programs)

Enrolments in programs for students from the official language linguistic minority in the relevant province or territory (French outside Québec, English in Québec). These programs allow children in the linguistic minority to pursue their education in their first official language.

2.2.3 Table 4. Enrolments by type of Aboriginal Language Programs by Grade, School Boards and Districts (Headcount)

Table 4.1 Aboriginal as Language of Instruction (a.k.a. Aboriginal second language program or Core Aboriginal)

Enrolments in programs where an Aboriginal language is taught as a subject as part of regular course offerings. One or more additional subjects can also be taught in an Aboriginal language up to less than 25% of the week;

Table 4.2 Aboriginal Language as Language of Instruction (a.k.a. Aboriginal first language program)

Enrolments in schools where all classroom instruction is taught in an Aboriginal language for Aboriginal children.

2.2.4 Table 5. Enrolments in Special Needs Education by Type of Disability, Type of Class, School Boards and Districts (Headcount)

Special Needs Education

Students with special educational needs are those for whom additional public and/or private resources are provided to support their education. Additional resources are resources made available over and above those generally available to regular students. They are resources provided to support students who have difficulties following the regular curriculum. They can consist of personnel resources (a more favorable teacher/student ratio, additional teachers, assistants or other personnel), material resources (aides or supports of various types, modification or adaptation to classroom, specialized teaching materials) or financial resources (modified funding formulae, money set aside within the regular budget allocation or additional payments).

Following the OECD definitions and recommendations from the Special Education and Student Services Directors of the Western and Northern Canada Protocol, these students are broken in three sub-categories:

- *A. Sensory, physical and intellectual disabilities - Low incidence disabilities*
Refers to students whose disabilities have clear biological causes – such as physical disabilities, visual impairment/blind, hearing impairment/deaf, moderate to severe/profound intellectual disability, chronic health problem, multiple disabilities, autism and fetal alcohol syndrome (FAS).
- *B. Learning disabilities and behavioral disabilities - High incidence disabilities*
Refers to students who are experiencing learning and/or behavioral difficulties.
- *C. To compensate for SES or other disadvantages*
Refers to students whose difficulties are considered to arise primarily from socio-economic, cultural and/or linguistic disadvantages for which the education system seeks to compensate.

Regular Class

Classroom composed of similarly aged students.

Special Class

Class composed of students with special educational needs.

2.2.5. Table 6. Number of Graduates by Type of Programs, Age and Sex, School Boards and Districts

Graduates

Include first time graduates only. Count late graduates but do not count the same graduate twice.

Table 6.1 Regular Programs for Youth

Graduates of general training programs offered to similarly aged young students.

Table 6.2 Adult Upgrading Programs

Include graduates in General Education Development (GED), Adult Basic Education (ABE) and other equivalency programs. Exclude any graduates of upgrading programs offered at the postsecondary level.

Table 6.3a, b. Vocational Programs for Youth and Adults

Include graduates in all professional and technical training programs. Exclude any graduates of vocational programs offered at the postsecondary level.

2.3 Educator related tables

Educator related tables

Include all employees in the public school system who belong to one of the three following categories: **teachers, school administrators and pedagogical support**.

It includes all educators in regular public schools, provincial reformatory or custodial schools, and other students recognized and funded by a province or territory. *Exclude* correspondence or distance programs, private schools or independent school schools financed by federal departments (e.g. the Department of National Defense and the Department of Indian and Northern Affairs).

Exclude correspondence or distance programs, private schools or independent schools financed by federal departments (e.g. the Department of National Defense and the Department of Indian and Northern Affairs).

Please note that all teachers in regular programs for youth, adult upgrading programs and vocational programs for youth and adults should also be included. Exclude any programs offered at the postsecondary level.

Teachers

This category includes personnel involved in direct student instruction in a group or one-on-one basis. Chairpersons of departments who spend the majority of their time teaching should also be reported in this category. Personnel temporarily not at work (e.g. for reasons of illness or injury, maternity or parental leave, holiday or vacation) should also be included.

Include:

- Classroom teachers
- Special education teachers
- Specialists (music, physical education)
- Other teachers who work with students as a whole class in a classroom, in small groups in a resource room, or one-on-one inside or outside a regular classroom, **including substitute/supply teachers**.

Exclude:

- Teacher's aides, student teachers
- Other personnel who do not get paid for their employment.

School Administrators:

This category includes all personnel who support the administration and management of the school (e.g. principals, vice-principals and other management staff with similar responsibilities), only if they DO NOT spend the majority of their time teaching.

Exclude:

- Higher level management
- Receptionists, secretaries, clerks and other staff who support the administrative activities of the school
- Those are reported under "other than educators"

Pedagogical Support

This category covers professional non-teaching which provides services to students to support their instruction program. It includes guidance counselors, librarians and educational media specialists.

Exclude:

- Health and social support which should be reported under 'other than educators'

2.3.1 Table 7.1 Number of full-time or part-time educators by age group and sex (headcounts)

Headcount Educator

Defined as the number of educators on September the 30th (or as close as possible thereafter) of the school year who are responsible for providing services to the HEADCOUNT ENROLMENT students.

2.3.2 Table 7.2 Number of Full-Time Equivalent (FTE) educators by categories

Full Time Equivalent (FTE) Educator

Defined as the number of full-time educators on September the 30th (or as close as possible thereafter) of the school year, plus the sum of part-time educators according to their percentage of a full-time employment allocation (determined by the province or territory). For example, if a normal full-time work allocation is ten months per year, an educator who works for six months of the year would be counted as 0.6 of a Full Time Equivalent (FTE) or an employee who works part time for ten months at 60% of full time would be 0.6 of an FTE.

Please report FTE'S under one of the three following categories: teachers, school administrators and pedagogical support.