

APRIL 2004

Let the Funding Follow the Children

A Solution for Special Education in Ontario

Claudia R. Hepburn and Andrea Mrozek

Contents

<i>Executive summary</i>	3
<i>The problem—are exceptional children getting the help they need?</i>	5
<i>The opportunity—private provision of special education in Ontario</i>	8
<i>Other funding models for special education</i>	12
<i>The recommendation—let the funding follow the students</i>	15
<i>Conclusion</i>	17
<i>Case studies of independent schools</i>	18
<i>Appendix A: Calculations of funding</i>	22
<i>Appendix B: Survey for private schools serving special education students</i>	25
<i>References</i>	26
<i>About the authors & Acknowledgments</i>	29

Studies in Education Policy are published periodically throughout the year by The Fraser Institute, Vancouver, British Columbia, Canada.

The Fraser Institute is an independent Canadian economic and social research and educational organization. It has as its objective the redirection of public attention to the role of competitive markets in providing for the well-being of Canadians. Where markets work, the Institute's interest lies in trying to discover prospects for improvement. Where markets do not work, its interest lies in finding the reasons. Where competitive markets have been replaced by government control, the interest of the Institute lies in documenting objectively the nature of the improvement or deterioration resulting from government intervention. The work of the Institute is assisted by an Editorial Advisory Board of internationally renowned economists. The Fraser Institute is a national, federally chartered non-profit organization financed by the sale of its publications and the tax-deductible contributions of its members, foundations, and other supporters; it receives no government funding.

For information about membership in The Fraser Institute, please contact the Development Department via mail to: The Fraser Institute, 4th Floor, 1770 Burrard Street, Vancouver, BC, V6J 3G7; via telephone: 604.688.0221 ext. 586; via fax: 604.688.8539; via e-mail: membership@fraserinstitute.ca.

In Calgary, please contact us via telephone: 403.216.7175 or, toll-free 1.866.716.7175; via fax: 403.234.9010; via e-mail: barrym@fraserinstitute.ca.

In Toronto, please contact us via telephone: 416.363.6575; via fax: 416.601.7322.

To order additional copies of Studies in Education Policy, any of our other publications, or a catalogue of the Institute's publications, please contact the book sales coordinator via our toll-free order line: 1.800.665.3558, ext. 580; via telephone: 604.688.0221, ext. 580; via fax: 604.688.8539; via e-mail: sales@fraserinstitute.ca.

For media enquiries, please contact Suzanne Walters, Director of Communications via telephone: 604.714.4582 or, from Toronto, 416.363.6575, ext. 582; via e-mail: suzannew@fraserinstitute.ca

To learn more about the Institute, please visit our web site at www.fraserinstitute.ca.

Copyright© 2004 The Fraser Institute. All rights reserved. No part of this book may be reproduced in any manner whatsoever without written permission except in the case of brief quotations embodied in critical articles and reviews.

The authors of this study have worked independently and opinions expressed by them are, therefore, their own, and do not necessarily reflect the opinions of the members or trustees of The Fraser Institute.

Editing, design, & typesetting: Kristin McCahon and Lindsey Thomas Martin

Printed and bound in Canada.

ISSN 1492-1863 Studies in Education Policy (English print edition).

ISSN 1707-2395 Studies in Education Policy (English online edition).

Date of issue: April 2004



Executive summary

The problem

The 2001 *Annual Report* of Ontario's Provincial Auditor indicates that the public school system is failing special needs students.

- Exceptional (or special needs) students face long waits before they are diagnosed and treated.
- Parents of children with special needs have little control over their children's education, and have no recourse if they are dissatisfied with their children's educational diagnosis, program, professional help, or progress.
- Treatment of special needs students is not always appropriate. Students' progress is often unmeasured and rarely directed toward resolving the children's issues so that they may return to the mainstream classroom.
- The public school system does not serve the largest group of special needs students adequately: those with learning disabilities. Students with learning disabilities make up not only the largest group of special needs students but also the least expensive group to serve.

Adequacy of funding does not appear to be the source of the problem.

- On average, \$12,944 is spent annually on Ontario special education students—85% more than the \$6,989 average spent per pupil for the non-special education Ontario student. (See Appendix A for funding calculations).
- An average of \$9,915 annually is spent on special needs students who qualify for the Special Education Per Pupil Amount (SEPPA).
- An average of \$27,396 is spent on special education students who qualify for the Intensive Support Amount (ISA).

The opportunity

Independent schools appear to provide a valuable educational alternative for students with special needs.

- At least 13% of independent (or private) schools in Ontario serve special education students.
- The exceptionalities served by independent schools range across all categories identified by the Ministry of Education.
- Independent schools address the needs of special education students with a wide variety of methods, programs, and philosophies. Many are willing to accommodate special requests and difficult or "hopeless" cases. Some independent schools teach special education students together with regular students, while others work to solve the students' problems and return them to the regular public-school classroom.
- A high percentage of independent schools serve communicational and intellectual exceptionalities, the largest groups of exceptionalities identified in the public system.
- The goal of a majority of independent schools is to remediate problems and, whenever possible, to return children to the regular academic stream. This policy is in sharp contrast to the practices of the public school system.
- Many independent schools indicate their willingness to change or modify their approach based on the needs of the student.
- The median tuition for special education students attending independent schools in Ontario is \$8,425. This is 35% less than the average cost of special education per student in the public system.



The problem—**are exceptional children getting the help they need?**

In Ontario, public policies governing the education of special education students are controversial—and with good reason. There is serious, documented evidence that the system is not doing a satisfactory job of educating these children. In light of this, it is essential that policy makers in this province address this issue.

This report outlines the problems in educating special education students in the public school systems in Ontario and the opportunity presented by the independent education sector for addressing these problems. It then recommends a policy that promises to improve the education provided for exceptional children without increasing the cost to taxpayers.

Problems with the provision of special education in Ontario

The 2001 Annual Report of the Provincial Auditor discovered the following fundamental problems in the delivery of special education in the province's public schools.

- Inability to serve exceptional students in a timely fashion.
 - ♦ Special education students face delays in being diagnosed and placed in special education programs (Provincial Auditor, 2001:135).
 - ♦ “At the time students are formally identified by IPRCs [Identification, Placement, and Review Committees], they are *typically* one to two years behind their peers” (Provincial Auditor, 2001: 133; emphasis added).
 - ♦ A student with a moderate need for psycho-educational or speech language assessments

will likely have to wait six to 12 months before being assessed (Provincial Auditor, 2001: 135).

- ♦ In extreme cases, children may wait a decade or more between identification and treatment. One student mentioned in this report was identified as having special needs in the early years of elementary school but no formal assessment or individual educational program (IEP) was created until the student was in high school (Provincial Auditor, 2001: 132).
- ♦ Some students' needs for professional services, like psycho-educational and speech-language assessments, are assigned such low priority that they are not included in backlog accounts (Provincial Auditor, 2001: 135).
- ♦ Once a student has been formally identified through the IPRC process as exceptional, it takes teachers too long to provide them with an IEP (Provincial Auditor, 2001: 129).
- Lack of measurable, specific Individual Educational Plans (IEPs). Individual educational plans are characterized by vague language and non-measurable, non-specific, goals. “Clear expectations are needed to help focus the efforts of the teacher, student, and parent and to facilitate objective assessment of actual progress against planned progress” (Provincial Auditor, 2001: 128).
- Inconsistent involvement of parents in IEPs. In cases where parents were less involved, some “complained that their involvement and input was simply tolerated rather than encouraged” (Provincial Auditor, 2001: 131).

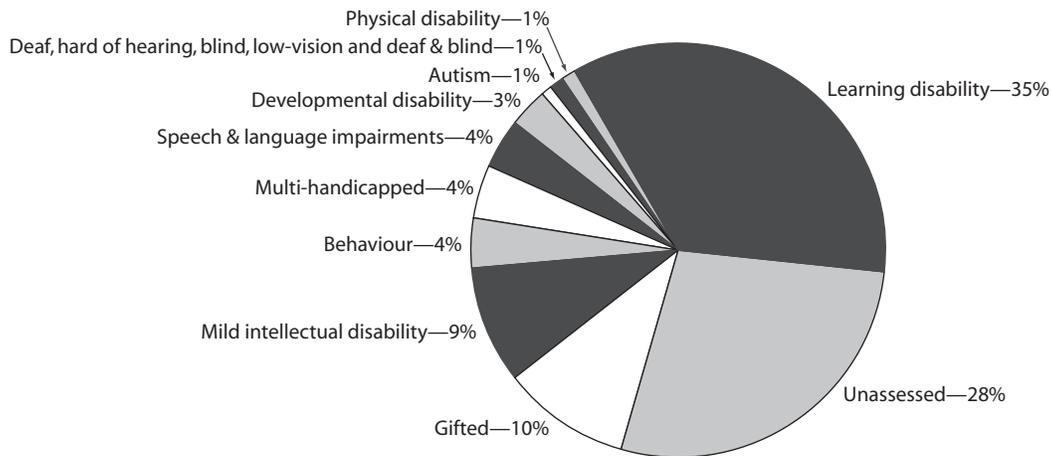
The largest group of exceptional students is those who have a learning disability, who make up 35% of

special needs students in Ontario (Ontario Ministry of Education, 2001e) (Figure 1A). This group is also one of the least expensive to serve. According to the Learning Disabilities Association of Ontario,¹ the public education system does not serve this group adequately. Figure 1A shows the breakdown of special needs students into specific exceptionalities and figure 1B classifies the students in broader categories.

Funding of special education in Ontario

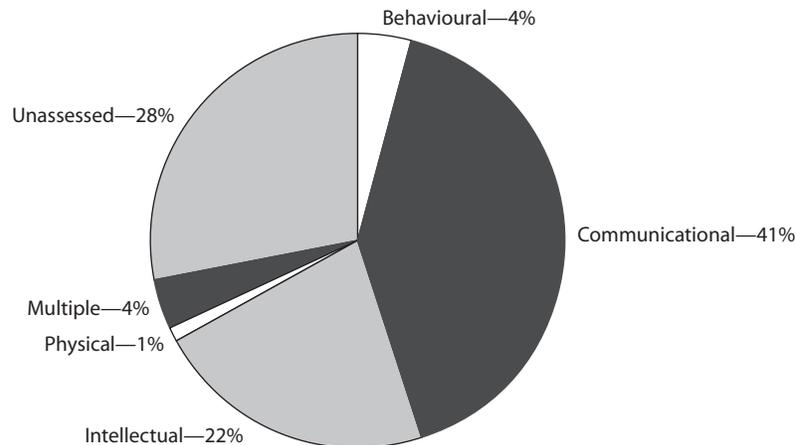
Some special-interest advocacy groups wish us to believe that increased funding is all that is needed to solve the problems of special education. In fact, funding has increased each year since 1997 (Ontario Ministry of Education, 2003a), both for education generally and for special education specifically. The

Figure 1A: Special education students in public schools, by exceptionality



Source: Ontario Ministry of Education, 2001e, *School September Report (2000–2001)*.

Figure 1B: Special education students in public schools, by exceptionality—broad categories



Notes: Exceptionalities shown in figure 1A are grouped together in figure 1B in the following broader, Ministry of Education, categories: Communicational includes learning disability, speech and language impairments, autism, deaf, and hard of hearing; Intellectual includes giftedness, mild intellectual disability, and developmental disability; Physical includes blind, low vision, deaf & blind, and physical disability.

Source: Ontario Ministry of Education, 2001e, *School September Report (2000–2001)*.

Provincial Auditor and the Learning Disabilities Association of Ontario (LDAO) have both declared that more funding for special education is not necessary to improve it. The LDAO's "primary concern [is] not the lack of adequate funding for special education . . . but rather that the way the system allocates the funding is not adequately focused on meeting identified student needs." (Nichols, 2001). At no point does the Provincial Auditor's report, which describes the special education system in great detail, say that additional funding would solve the problems with special education.

According to our calculations, based on figures from the Ministry of Education for 2003/2004, the average amount spent per pupil on the education of students who are neither identified for, nor participating in, special education in the public school systems is \$6,989. The average amount spent on a special education student who qualifies for the Special Education Per Pupil Amount (SEPPA)² funding is \$9,915. The average amount spent on a student who qualifies for an Intensive Support Amount (ISA)³ is \$27,396. The average amount spent on a student identified for, and participating in, special education is \$12,944. (For the calculation of these numbers, see Appendix A: Funding Calculations.)

The problems documented by the Provincial Auditor indicate that the education systems' service to exceptional children is unsatisfactory and that the problems are not likely to be solved by increased funding. At the same time, greater educational opportunities currently exist outside the public system for children of families with the financial resources to use them. If

these options were made available to all exceptional students, the pressure of competition would encourage the public system to improve faster for the majority of students who continue to choose it.

Notes

- 1 The LDAO, according to its mandate, actively explores improvements to the special education funding formula for the benefit of all exceptional students in Ontario and their families.
- 2 The Special Education Per Pupil Amount (SEPPA) is a grant that covers the costs of curriculum modification, educational assistants, and up to \$800 for devices to assist the large majority of special education students who do not qualify for more extensive and costly educational assistance. It is calculated on the basis of a school board's total student enrollment, not according to the actual number of special education students. For more information on this grant, see Appendix A.
- 4 Intensive Support Amount (ISA) Levels 2 and 3 fund high-needs special education students. The vast majority of ISA funding is spent on these levels. The qualifying factors for receiving funding under ISA 2 and 3 are stipulated in some detail by the Ministry of Education. ISA funding is based on the number of students with high needs and ISA level 2 and 3 claims are funded at \$12,000 and \$27,000, respectively. For more information on this grant, see Appendix A.



The opportunity—private provision of special education in Ontario

Private schools for special education?

Popular folklore has it that private schools serve only academically gifted students. Many believe that these schools seek to attract the easiest children to educate and are not interested in serving children with special needs. An informal survey of educators in the private and public systems revealed them to be, on the whole, completely unaware of the extent to which private schools in Ontario serve exceptional students. Even educators in private schools who teach special education students often believe that theirs is the only private school for exceptional students.¹

To learn the truth, in January 2004, the authors conducted a survey of all the private (independent) schools listed with the Ministry of Education as providing special education. The survey asked what kinds of exceptionalities the school serves, how it serves the students, how it decides that the students are exceptional, what percentage of students return to the regular academic stream, and what exceptional students are charged for tuition (see Appendix B).

How many private schools serve exceptional students?

According to the Ontario Ministry of Education web site, of the more than 800 independent schools across the province, 15% serve students who need special education. The response to our survey suggests that a minimum of 13% of Ontario's private schools for school-aged children serve special needs students.²

Discussions with umbrella organizations for independent schools suggest that many independent

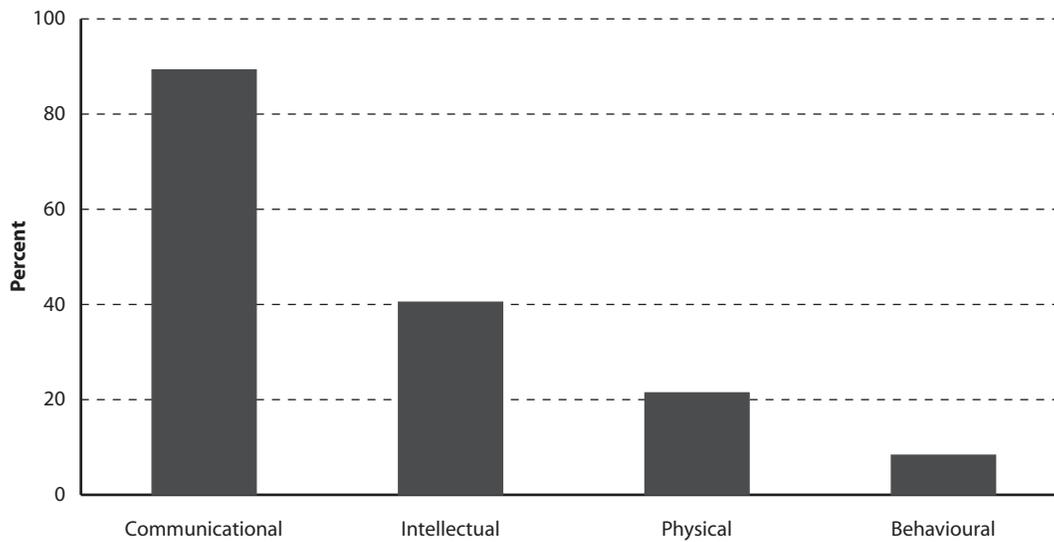
schools that teach exceptional students do not register as such with the Ministry of Education. For instance, the Ontario Alliance of Christian Schools states that many of their schools do accept a variety of special needs students (Vanasselt, 2004). The Canadian Council of Montessori Administrators confirmed that their schools set their own admission policies on special education and that some Montessori schools do enroll special needs children (Hooper, 2004). This suggests that other independent schools may follow a similar policy of accepting any student they believe they can help.

Not only do many private schools accept students who face educational challenges, some also cater to students who have special needs because they are gifted. As figure 1A shows, gifted is one of the larger exceptionalities listed by the Ministry of Education, with 10.3% of special needs students falling into this category (Ontario Ministry of Education, 2000e). Though private university preparatory schools serve academically able and gifted students, they do not register with the Ministry of Education as serving special needs students.

The willingness of many private schools to accept all students, regardless of their abilities, and the orientation of another smaller group of private schools towards preparation of academically able and gifted students for university suggests that far more than 13% of private schools serve special needs students.

What exceptionalities do private schools serve?

Figure 2 shows the percentage of independent schools that serve particular exceptionalities, according to our survey. The exceptionalities are grouped together

Figure 2: Percentage of surveyed private schools serving specific exceptionalities

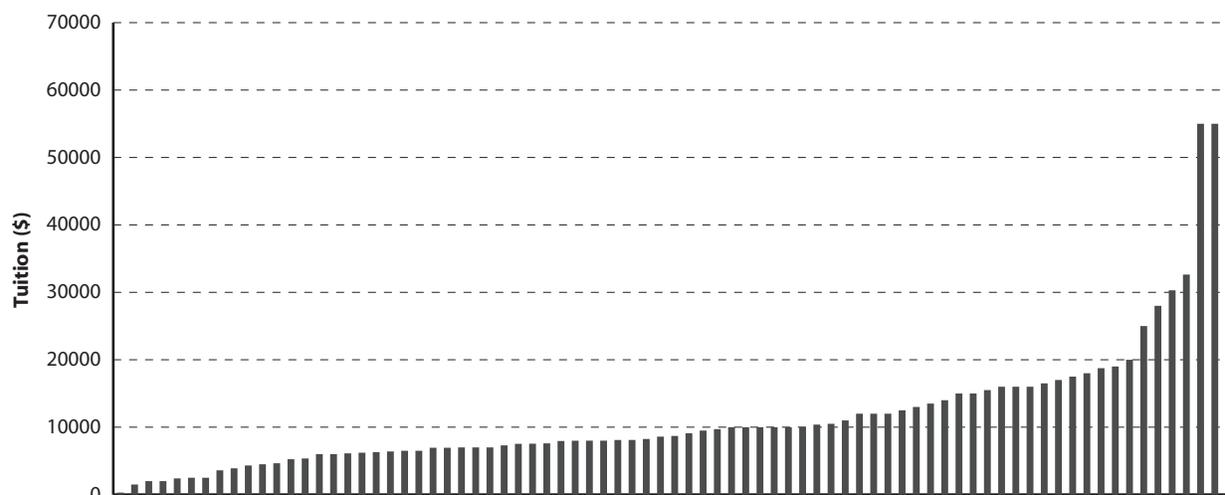
Notes: The figure does not include a column for Multiple exceptionalities because no private schools surveyed indicated that they serve this group. “Unassessed” does not appear because only public schools have this category of special education students.

Source: Survey for Private Schools Serving Special Education Students (January 2004).

in categories according to Ministry guidelines: Communicational (includes learning disability, speech and language impairments, autism, deaf, and hard of hearing); Intellectual (includes giftedness, mild intellectual disability, and developmental disability); Behavioural; Multiple; and Physical (includes blind, low vision, deaf & blind, and physical disability). The figure shows that independent schools serve all but one of the categories of special needs students identified by the public school system. These include students with Behavioural, Communicational, Intellectual, and Physical exceptionalities. The only category not represented here is Multiple exceptionalities. Many schools serve Communicational exceptionalities (nearly 90% of schools) and Intellectual exceptionalities (40% of schools), the two largest groups identified by the Ministry of Education. These exceptionalities do not qualify for ISA funding. As this figure shows, students with learning disabilities (the largest subgroup among the Communicational exceptionalities) are served by the majority of private schools for exceptional students.

How much does special education at private schools cost?

Popular wisdom claims not only that independent schools enroll only students who are the easiest to teach but also that these schools are very expensive—much more expensive than public schools. According to our research, neither claim is correct. Our survey reveals that independent schools serve special education students at costs that are generally lower than the average amount per pupil spent in the public system on special education students (figure 3). The median tuition for exceptional students attending independent schools in Ontario is \$8,425. The majority of surveyed schools (57%) charge less than \$10,000 tuition for exceptional students. Most of these schools charge between \$5,000 and \$10,000 tuition per year.³ Three schools charge extremely high tuition (over \$55,000), and 12 charge extremely low tuition (under \$5,000). These figures compare favourably with the average amount spent per pupil on special education in the public system (\$12,944).

Figure 3: Distribution of tuition charged by private schools serving exceptional students

Note: Of the 84 independent schools that serve special education students, 79 provided tuition amounts. Two schools had a rate per course, which we did not include in the tally, and three schools did not respond to the question.

Source: Survey for Private Schools Serving Special Education Students (January 2004).

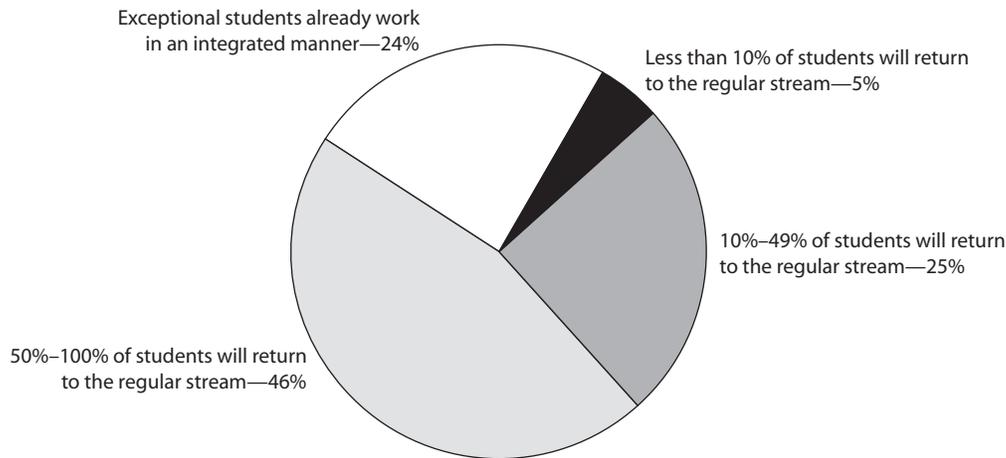
How do private schools serve special education students?

As might be expected in an environment in which catering to individual needs is important, independent schools differ in their approaches to special education. Nevertheless, a few similarities appeared among the responses to our survey.

- Ninety-eight percent have formal procedures similar to the public system for diagnosing and placing students with special needs. These procedures include:
 - ♦ interviews with the principal, teacher, student, and parents;
 - ♦ academic testing;
 - ♦ psychological testing;
 - ♦ psycho-educational testing;
 - ♦ reviews of prior tests and documents; and
 - ♦ clinical reports.
- Almost without exception, independent schools claim that their approach to exceptional students is founded on individual attention, planning, and smaller class sizes.
- They all speak of modified, individualized, programs based on the needs of the child.

- A majority of schools take the view that any exceptionality is secondary to the need to serve the whole developing individual.
- Some schools say they use a combination of individual attention, withdrawal from classes, and reintegration in serving special education students.
- The goal of a majority of schools is to teach students coping methods and to have them return to the regular stream. This particular goal stands in sharp contrast to the public system, where students in special education tend to remain in special education, facing, as Carol Yaworski from the Learning Disabilities Association of Ontario (LDAO) put it, “a door with no handle on the other side” (Yaworski, 2004).

Figure 4 shows independent schools’ estimation of how many special education students return to the regular stream at their school or another. These responses suggest that independent schools serving special education students generally have a very high commitment to remediation of their students’ problems and to helping them to take part in normal classroom experiences whenever possible. It is generally not the policy of these schools to separate spe-

Figure 4: Percentage of private schools whose exceptional students return to the regular stream

Source: Survey for Private Schools Serving Special Education Students (January 2004).

cial needs students from other children indefinitely as, according to the LDAO, often happens in the public system.

Our survey revealed that at least 13% of private schools (about 100) in Ontario currently serve exceptional students. These schools serve a wide variety of exceptionalities but seem to focus on the exceptionalities served least well by the public systems. Although a few independent schools charge very high fees, the majority of independent schools cost less than \$10,000 to educate a special needs student for a year. This is considerably less than the average cost of educating a special needs student in the public systems. Private schools offer families a variety of approaches and have formal systems for identifying, placing, and treating students. Many focus on individual needs, the whole child, and the importance of enabling students to return to the regular educational stream whenever possible.

Notes

- 1 We learned this through interviewing independent school principals and special education teachers in January and February 2004.
- 2 Out of 126 schools, 98 (78%) responded to the survey. Of those 98 schools, 84 (86% of responding schools) confirmed that they were privately funded schools serving, or willing to serve, special needs children. Twenty-eight schools did not respond. Of the 14 other schools, six are publicly funded through the Council of First Nations and serve native Canadian students with special needs, six do not provide special education, and two serve adults with special needs. Assuming that the percentage of non-respondents is the same as the percentage of respondents who confirmed that they are privately funded schools serving school-aged children with special needs, 108 of the 126 Ontario Ministry of Education-listed schools are private schools that serve school-aged special needs students. Of a total of 827 independent schools on the Ministry of Education list, this constitutes 13%.
- 3 Thirteen percent of independent schools offer tuitions that are family rates or graduated rates. The range of these tuitions is between \$1,500 and \$8,000. Family rates mean that tuition is paid only for one child in each family; all other children are free. A graduated rate means that there are lower tuition costs for subsequent children after the first child is enrolled.



Other funding models for special education

The private-education sector appears to offer educationally sound and reasonably priced alternatives for exceptional students. Other provinces and jurisdictions allow families of exceptional children to use public funds if they choose such an alternative. For instance, three provinces and one American state have chosen to provide families of exceptional children with control over their choice of school and, consequently, the direction of special education funding.

Three Provincial Funding Models

British Columbia

While British Columbia, Alberta, Manitoba, and Quebec all allow families to spend about a third of their child's public education funding at independent schools (Hepburn and Van Belle, 2003: 8–10), British Columbia allows families of some special needs students considerably more under a designation for Unique Student Needs. Students with lesser need, such as those with learning disabilities and mild intellectual exceptionalities, are treated like any other student in the province and are eligible to spend up to 37% of total public school per-pupil funding at independent schools (up to 50% of operating costs provided to districts for public schools in that neighborhood). Students with greater need, such as visually impaired students, medically fragile students, or those with serious mental illness, behavioral problems, or intellectual exceptionalities, qualify for additional funding, worth between \$6,000 and \$30,000 per student.¹ Approximately 50% can be used at qualifying independent schools.²

Alberta

Alberta allows approximately one-third of per-pupil funding at public schools to follow all students to their families' choice of independent school. This funding principle also applies for students with mild and moderate special needs. Students with more severe special-education needs are funded in the private school system on a per-pupil basis, after an application has been submitted to Alberta Learning.

Alberta also funds private schools called Designated Special Education Private Schools, which are specially designed to serve special education students. These schools serve students with special needs including those who are diagnosed as having mild, moderate, or severe disabilities (Alberta Learning, 2004). Parents must follow strict guidelines in order to attain full funding; in most cases, this involves consulting their school board before sending their child to a Designated Special Education Private School. In 2003/2004, funding for students in the Designated Special Education Private Schools was set at \$8,718 per student. If parents did not consult the school board prior to placement, the funding rate was \$5,343 per student.

Manitoba

Special education students who qualify for Level-II and Level-III support receive 100% of the public school funding levels in funded independent schools. In 2003/2004, Level-II support paid \$8,780 per student (Manitoba Education, Citizenship and Youth, 2003b)³ and Level-III support paid \$19,530 per student (Manitoba Education, Citizenship and Youth, 2003b).⁴

Florida's McKay Scholarships for Students with Disabilities Program

Canadian provinces are not the only jurisdictions to allow funding to follow special needs students. In 1999, Florida's McKay Scholarships for Students with Disabilities Program was created to offer school choice to any special education student in the state. It allows children 100% of public-school funding to be spent at any private school in Florida that meets certain minimal requirements.

The McKay Scholarship is particularly useful to our analysis because researchers have studied its effects on special need students. An evaluation by Jay Greene and Greg Forster, completed in June 2003, compared participating families' experiences in public and private schools. The research was based on two telephone surveys, one of current users of the McKay voucher and one of participants who dropped out of the program.

The survey found several surprising and compelling benefits for students.

- Ninety-three percent of current McKay participants were satisfied or very satisfied with their private school, compared to 33% who had been satisfied with their public schools.
- McKay students, studying at the school of their choice, were less victimized by other students because of their exceptionalities. In private schools, 5% were bothered often and 6% were physically assaulted, whereas in public schools 47% had been bothered often and 25% had been assaulted.
- The behavioural problems of McKay students were halved when they attended private schools, from 40% in public schools to 19% in private schools.
- Current participants reported that class size for special education students at private schools was also close to half what it had been at their public schools. The average class at private schools was 13 students, compared to 25 in public schools.
- Eighty-six percent of participating parents said that their independent school was providing all the services they promised to provide, whereas only 30% said that their public school had been providing the service it was required by law to provide.
- Ninety percent of parents no longer participating in the program said that the program should continue for those who would like to use it.
- Most importantly, the cost of attending the McKay schools was the same as, or only slightly higher than, the cost of public school. Though private schools were permitted to charge tuition above the public funding grant, 72% of current participants and 76% of former participants reported that they paid nothing or less than \$1,000 per year (Greene and Forster, 2003).

Notes

- 1 Level-I students are funded at \$30,000 per pupil. This is for dependent handicapped students, deaf and blind students, blind students who require Braille support, and students who are medically fragile. Independent schools receive \$15,000 for Level-1 students. Level-2 students are funded at \$15,000 per pupil in the public system. Included are those with moderate to profound intellectual disabilities. This category also includes students who are physically disabled, students with visual impairments, and students with hearing impairments, as well as autistic students. Independent schools receive \$7,500 for Level-2 students. Level-3 is reserved for students with intensive behaviour needs or serious mental illness. This level is funded in the public system at \$6,000, while independent schools receive \$3,000 for Level-3 applicants (British Columbia Ministry of Education, 2003a: table 8; British Columbia Ministry of Education, 2003b).
- 2 Qualifying schools in this case are independent schools classified in Group One or Group Two. Group One independent schools cannot have higher operating expenses per student than the

public schools in that district and must employ only certified teachers. Group Two independent schools have the same requirements as the public schools in that district in terms of serving students; however, they may spend more per student.

- 3** This category includes students with the following needs: severe multiple disabilities, severely

psychotic, severely autistic, deaf or hard of hearing, severely visually impaired, and severely behaviourally disordered.

- 4** This category includes students with the following needs: profound multiple disabilities, deaf, blind and profoundly emotionally and behaviourally disordered.



The recommendation—let the funding follow the students

The evidence suggests that Ontario should allow all families of exceptional children to choose the best education provider for their children, not just those who can afford the tuition. A school-choice policy for exceptional children could be structured as follows.

- SEPPA students would be able to spend up to 75% of their funding, \$7,436, at the independent school of their parents' choice.
- ISA students would be able to spend up to 75% of their funding, \$20,546, at the independent school of their parents' choice.
- ♦ Our survey of private schools serving exceptional children shows that, because the median tuition at these schools is \$8,425, these sums would adequately cover the cost of tuition at many private schools in Ontario. Parents would seldom have to pay more than \$1,000 out of their own pockets to cover the balance of tuition. They would often have to pay nothing.
- ♦ For each exceptional child leaving the public system and using the grant to attend private school, the public system would save 25% of the cost of his or her education, on average \$2,479 per SEPPA student and \$6,849 per ISA student.
- ♦ This policy would not only provide greater choice to families at little or no out-of-pocket cost to themselves but also save the public system money, which it could then use to improve its services to the remaining exceptional students.
- Funding should take the form of a refundable tuition tax credit available for anyone who paid the tuition of an exceptional student at an independent school in Ontario.
- ♦ A tax credit would ensure that school tuition would be paid first by the child's family, or other sponsor, and reimbursed by the government, allowing families to maintain the primary responsibility for their children's education.
- ♦ The tax credit's refundability would ensure its benefit to lower-income families who pay less in provincial taxes than they do school tuition.
- Private schools serving exceptional children should not be subjected to increased regulation or tuition caps. Any regulation or restriction on private schools would serve as a disincentive for them to serve special needs students and limit the educational choices for families of exceptional students.
- An evaluation of the experiences of families choosing private schools should be undertaken and the lessons learned from it should be applied to improving the education of exceptional children in public schools.

Evidence from the McKay Scholarship for students with disabilities in Florida suggests that the benefits of this policy will include:

- dramatically increased satisfaction with their child's school on the part of parents;
- greater safety for special needs students;
- improved behaviour of special needs students;
- dramatically reduced class size;
- little or no increase in the overall cost of special education (Greene and Forster, 2003).

Other potential benefits include:

- improved equity for special education students from lower socio-economic status;¹
- improved services for special education students in public schools as a result of the increased competition from private schools.²

Notes

- 1** For a full discussion of this potential benefit, see Coulson, 1999 and Tooley, 2000.
- 2** For a full discussion of this potential benefit, see Hoxby, 2001; Wößmann, 2000; and Robson and Hepburn, 2002.



Conclusion

Special education, because of the nature of the students it serves, demands individual programs, personal attention, and modifications on a case-by-case basis. The relative severity and number of exceptionalities exhibited by each child create a need for great flexibility and sensitivity to the child's needs. Education policy must be sensitive not only to the special needs of exceptional students but also to the normal needs of developing individuals. Parents of special needs children have the right to seek an education that provides not only for the children's exceptionalities but for their safety, happiness, and socialization, as well as for their moral, cultural and extra-curricular development. Each family should be entitled to what the United Nations declares a fundamental human right—the right “to choose the kind of education that shall be given to their children” (*United Nations Declaration of Human Rights*, Article 26).

Compared to the other major provinces in Canada¹ and many democratic countries,² Ontario is less respectful of families' rights to manage their children's education. Ontario's education policy requires families, including families of special needs students, to pay their education taxes but have little or no say over how the funds are spent.

Denying Ontario parents of special needs students this choice is particularly unfortunate because of the Ontario's documented problems with special education. These problems include delays in service, the misdiagnosis of exceptionalities, lack of clear goals for students, and the slim possibility of remediation that would allow exceptional students to rejoin the regular stream.

While the public system's policies regarding special education are imperfect, some special education

students do thrive in public schools. Experience in Florida with the McKay Scholarships for Students with Disabilities Program and in other provinces in Canada where publicly funded school choice exists for all students, suggests that more exceptional children will have better educational experiences if their families are allowed a choice of education provider.

The Provincial Auditor's report shows that many vulnerable students are being left behind in the public school system. Independent schools currently offer not only affordable, flexible options for special needs children whose parents can afford the tuition, but also programs to almost all exceptionalities in proportions that roughly reflect the numbers of special education students who need them. Special education students should be allowed to attend the school of their choice through the allocation of government funds to the schools that the students attend. In doing so, the parents of special needs children will be heartened that their children are receiving what they believe to be the best option for their children and the burden on the current public school system will be lessened, creating a more positive environment for all students, regardless of the system they choose to attend.

Notes

- 1 For a full discussion of school choice policies in the Canadian provinces see, Hepburn and Van Belle, 2003.
- 2 For a discussion of school choice in other countries, see, for example, Hepburn, 1999.



Case studies of independent schools

The following case studies represent a small selection of the private schools that serve exceptional children. They indicate the range of educational philosophies, geographic locations, student mixes, and costs offered by the private sector.

Netivot Hatorah Day School

Location: **Thornhill**

Type of School: **elementary**

Percentage of students requiring special education:

40%–60%

Tuition: **\$9,100**

Exceptionalities served: **currently, students with learning disabilities and gifted; would accept a child with almost any exceptionality**

The Netivot Hatorah Day School provides an orthodox learning environment for Jewish families. Because there are few options available to families who seek this type of religious education, the school endeavors to accept and help every student who would like to attend, regardless of special needs.

The regular Ontario curriculum is squeezed into a half day: all children get a half day of English and a half day of Hebrew instruction. The demands are tremendous because they follow two curriculums. For this reason, family commitment for the school is important.

One girl entered the school in grade eight and was immediately assessed with an intellectual disability. She particularly needed help in mathematics so the school put her on an individualized mathematics program in which one resource person worked with her individually on a daily basis. They were able to move her through the grade curriculum that she had missed and part way through her current grade curriculum.

Modifications are often necessary and made readily at this school. The school devised a system whereby the student, teachers, and parents are all aware that

the child is working on a modified program. Report cards will show the designator “M” in the corner and the specific modifications are itemized. If a student cannot be marked at all because the modifications are so severe, then the letter M is put in place of a mark.

Roger White Academy

Location: **Newmarket**

Type of School: **elementary**

Percentage of students requiring special education:

40%–60%

Tuition: **\$7,600**

Exceptionalities served: **opposes such labeling**

The Roger White Academy has a unique philosophy that is different both from other private schools and from the public schools. The teachers believe that every student has special education needs. While some children come with formal special education assessments, this school emphasizes that every student has strengths and weaknesses, and every student has specific gifts. Each child is seen as “a mine full of gems of inestimable value.” The school maintains that a high emotional quotient is more important than a high intellectual quotient because a child who is emotionally stable and fulfilled will eventually be of service to humanity. The school offers a non-denominational spiritual approach. Students join this school both from public and from other private schools

One recent success story is a seven-year-old girl from an abusive background who came to the school

after she had been adopted by a very loving family. She faced many emotional challenges and learning disabilities such as dyslexia and fine motor control. This school started teaching her through the use of puppets and with indirect methods such as painting and other visual arts. After three months at the school, she was the star of a Christmas play. She still needs much work in sequencing and categorization, word recognition, and reading but she is very happy and confident and has developed a genuine love for learning. Her adoptive father joked that they have to use their child-lock in the car to prevent her from running out of car and into the school before he stops it.

This school stated that they will not take a student whom they cannot help. They also expressed the desire to have the parents' support for the school philosophy. They refuse children who are dependent on medications and not ready to give up their dependency. They expect that children will avoid refined sugar, chocolate, and other highly refined food during school hours and limit their exposure to television and hand-held video games after school hours. If these expectations are too hard for the family, the school will not take the child because they believe that the unity of the family and school is so important.

TALC Learning Academy

Location: **Burlington**

Type of School: **elementary**

Percentage of students requiring special education:

100%

Tuition: **\$13,500**

Exceptionalities served: **language and speech pathologies**

This is a school for children who are struggling with language and learning disabilities: 3% have speech disorders and the rest have language-related academic difficulties.

TALC's goal is very clear: to return children to a regular school environment equipped with strategies to succeed. The director, a registered speech and lan-

guage pathologist with much experience in language learning disabilities, says, "We don't want to become the school where children never leave. Our goal is to give them the strategies to narrow the gap to rejoin the regular system." The school will not take children it cannot help.

The school's program is based on daily work on language problems. If a child misses a day for any reason, even a snow day, that time is made up. Children are sent home with 15 to 20 minutes of homework each day. The school pre-tests and post-tests students every year in order to track the students' progress and know when they are ready to return to the public system.

One grade-three girl who came to the school from the public school system was bright but acted out in class because she was frustrated by her learning difficulties. Her verbal deficits meant that her reading comprehension and writing skills were two years behind and her vocabulary was also below average. Through a modified classroom program, the school worked on her word retrieval and grammar. At TALC she went from below grade level to above grade level in three years. When this student returned to public school she continued to thrive and get As. The school has a very good relationship with the public schools in the area.

Merle L. Levine Academy Inc.

Location: **Toronto**

Type of School: **elementary and secondary**

Percentage of students requiring special education:

100%

Tuition: **\$17,500**

Exceptionalities served: **learning disabilities, central-auditory-processing disorders, non-verbal learning disorders, ADD/ADHD, autism spectrum disorders, Tourette's syndrome**

Students and their parents come to the Merle L. Levine Academy seeking a higher level of academic program. According to the school, the teachers seek to challenge every student with a high level of aca-

demic content even if students need assistance with them. The assistance strategy is two pronged, involving tutoring and remedial learning. Tutoring focuses intensively on the subject material of weak areas while remedial learning provides the building blocks that students have missed. By assisting with difficult subject matter at the appropriate grade and age level while at the same time going back and providing remedial learning, the teachers expose the children to the topics that they should be learning at their age or grade level even if they do not have the skills to learn the material on their own.

Most students come to this school from the public system. The school accepts students whom they consider a good fit and have the best chance of being helped by the school. This does not mean that the teachers expect that all of the students will graduate, however. One autistic child, for instance, will never graduate but he is making progress and will certainly earn some high-school credits.

Because one grade-10 student came to the school from the General (now called Applied) stream in the public system, he would not have been able to go on to university if he had stayed there. At this school, the student was able to graduate and go on to Guelph University.

Goodwin Learning Centre

Location: **Trenton**

Type of School: **elementary**

Percentage of students who require special education:

60%–95%

Tuition: **\$7,000**

Exceptionalities served: **learning disabilities, central-auditory-processing disorders, non-verbal learning disorders, ADD/ADHD, autism spectrum disorders, Tourette’s syndrome, obsessive compulsive disorder, oppositional defiance disorder**

The philosophy of this school is to have small class sizes, high academic standards, and an emphasis on

teaching positive behaviour. The principal stresses the need for interaction between teachers and students. She is adamant when she says, “kids want interaction with teachers,” above all else. She has built her school around this philosophy and the only students she refuses are those whose parents are not supportive of her methods. “Part of the problem with the public school system,” she says, “is that the parents who don’t support the system have nowhere to go.”

She gives the example of one child with obsessive-compulsive disorders, learning disabilities, and ADD/ADHD who came to her school disruptive and disrespectful, swearing at teachers, and unable even to sit down in class, let alone answer questions. Even with help from pediatricians, the child had not been able to function in his public school. Since joining her school, the boy has improved tremendously but still has a long way to go. This scenario, she claims, is common at her school.

Bancroft Christian Academy

Location: **Bancroft**

Type of School: **elementary and secondary**

Percentage of students who require special education:

10%–40%

Tuition: **\$3,600 plus \$600 for special education testing**

Exceptionalities Served: **currently, learning disabilities; would accept students with other exceptionalities**

Bancroft Christian Academy is a small school that currently has 24 students. It has a policy of not turning away any student. The principal claims that the most common reasons for families to choose this school are poor academic standards and a poor social environment in their previous school. Three quarters of the students come from public school and the rest from other environments, such as home schooling. The principal says that the decision to attend is the family’s choice. Because the school’s application form asks “Do you attend a church?” and because there

is a Bible-study component to the school day, some parents and students do not think that they would fit in this environment.

A 15-year-old boy with a learning disability joined in September, fearing that others in the school would not like him because they would know that “he wasn’t smart.” He has progressed using the Discovery Program, which is published by the National Institute for Learning Disabilities (NILD). He can now express

himself verbally in class and answer questions, something he was never able to do before, and his thinking process is much improved. The other children have been very supportive of him and a male teacher has taken a specific interest in his progress and is mentoring him. Before the boy joined the school, no one thought he would graduate from high school. Now, though it may take more time than usual, the principal is quite sure that he will.



Appendix A: Calculations of funding

Itemized funding for special education students

In Ontario, there are a number of grants that make up the total funding for special education: the Foundation Grant, the Pupil Accommodation Grant, the Special Purposes Grants (SEPPA and ISA), and the Special Incidence Portion (SIP).

Foundation Grant and the Pupil Accommodation Grant

The Foundation Grant and the Pupil Accommodation Grant are basic student grants that provide services for all students, not just special education students. The Foundation Grant provides for core education and the Pupil Accommodation Grant for operating and building costs.

SEPPA

The two Special Purpose Grants, SEPPA and ISA, must be used only for special needs students. Special needs students receive funding from one or both of these grants, depending on the category and severity of their exceptionality.

SEPPA, the Special Education Per Pupil Amount is calculated on the basis of total student enrollment in the jurisdiction of a given school board, not according to the actual number of special education students. It covers the costs of curriculum modification, educational assistants, and up to \$800 for devices to assist the majority (approximately 229,000 or 83%)¹ of special education students who do not qualify for more extensive and costly educational assistance.

In 2003/2004, school boards received the following amounts for SEPPA funding:

- \$562 for each student in junior kindergarten to grade 3;
- \$424 for each student in grades 4 to 8;
- \$274 for each student in secondary school (Ontario Ministry of Education, 2003c).

ISA

The Intensive Support Amount (ISA) is for the small minority of special education students with very high needs. For the year 2002/2003, this included approximately 48,000 students.² Boards receive ISA funding for each ISA-designated student. The money is protected and must be used for special education but it does not mean that ISA funds are specifically allotted to each ISA student. ISA and SEPPA funding is spent across all special education needs by the school boards at their discretion.³ (Special Education Advisory Committee, 2003). ISA grants are divided into four categories of funding.

- ISA Level 1 covers the cost of an individual student's equipment needs in excess of the \$800 covered by SEPPA. The grant follows students if they change school boards. This level of funding is for a minority of ISA students and is comparatively easy to track and allocate.
- ISA Levels 2 and 3 fund high-needs special education students. The vast majority of ISA funding is spent on these levels. The qualifying factors for receiving funding under ISA 2 and 3 are stipulated in some detail by the Ministry of Education. ISA funding is based on the number of students with high needs; ISA Level 2 and 3 claims are funded at \$12,000 and \$27,000, respectively.
- ISA Level 4 is for educational programs offered in care, treatment, and custodial, or correctional facilities (Ontario Ministry of Education, 2001c).

SIP

Special Incidence Portion (SIP) funding is for even more extreme situations where more than one staff member (teacher, educational assistant, child, or youth care worker) is required per pupil.

Calculations and explanations for our numbers

The authors have calculated special education funding numbers that represent the total average amount of money spent on SEPPA students and the total average amount of money spent on ISA students, inclusive of all levels of funding. The numbers used are for the fiscal year 2003/2004 and are taken from the Ministry of Education budget calculations (Ontario Ministry of Education, 2003a). The projected funding numbers are typically revised when final numbers are released after the school year.⁴

Average per-pupil spending on non-special education students

The average per-pupil funding for students in Ontario who are not participating in special education is \$6,989. To arrive at this number, we subtracted the total funding allocated for special education (\$1,649,584,127) from the total education funding (\$15,325,441,194) and divided that number (\$13,675,857,067) by the total number of students (1,956,811). This is, then, the basic amount of money spent on every student attending a public school in Ontario.

Average per-pupil spending on SEPPA special education students

SEPPA funds are allocated based on total enrolment in a school board's district but are to be spent only on special education students designated under both SEPPA and ISA.

The total amount of SEPPA funding (\$810,500,000) is divided by the total number of special education students (277,000 students)⁵ to give a per-pupil SEPPA amount of \$2,926.

In order to calculate the total amount spent per SEPPA pupil, we took our base allocation of \$6,989 and added \$2,926, which gives a total of \$9,915. The average SEPPA per-pupil amount is, therefore, \$9,915.

Average per-pupil spending on ISA special education students

ISA pupils receive the basic Foundation Grant funds of \$6,989 per pupil and SEPPA funds of \$2,926 per pupil, as well as the ISA funding. The average per-pupil spending on ISA students is the total spent by the Ministry on ISA (\$839,084,127) divided by the number of ISA students (48,000) plus the SEPPA portion per pupil and the Non-Special Education Per Pupil Amount. Average spending per ISA student in the public system is, therefore, \$27,396.

Average per-pupil spending on special education students

The average amount spent per pupil for all special education students is calculated as follows:

The average amount spent on SEPPA students, \$9,915, was multiplied by the number of SEPPA students, 229,000. The average amount spent on ISA students, \$27,396, was multiplied by the number of ISA students 48,000. These two numbers were added together and divided by the total number of special education students, 277,000.

The average special education, per-pupil amount, including ISA and SEPPA funding, totalled \$12,944.

Notes

- 1 The figure of 229,000 for students receiving SEPPA funding is an approximation arrived at by subtracting all ISA students from the total special education student population. There are 277,000 special education students in Ontario in 2003/2004. The *SEAC Circular* in June 2003 reports 43,000 eligible ISA-2 and ISA-3 students. It is estimated there are an additional 5,000 ISA-1 and ISA-4 students (the Ontario Ministry of Education would not provide the exact data).

- 2** The *SEAC Circular* reports 43,000 ISA Level-2 and Level-3 students. To this we have added 5000 for ISA-1 and ISA-4 students for a total of 48,000 students eligible to receive ISA funds. For the school year 2003/2004, this means that approximately 2.5% of the total student population was eligible to receive ISA funds. The number of ISA students increased to 43,000 from 25,000 the year before.
- 3** When ISA came into being in the mid-1990s, it was “Velcroed” to the child (i.e., the money had to be spent on the child for whom it was designated) but shortly afterwards the Ontario school boards successfully lobbied the Ministry of Education to have the ISA “de-Velcroed.” As a result, some students are not receiving services at the level that might be expected given the amount of their ISA funding.
- 4** Historically, actual numbers are higher than the projected numbers.
- 5** A news release from the Ministry of Education on June 27, 2003 estimated the special education student population for 2003/2004 to be 277,000 (Ontario Ministry of Education, 2003b).



Appendix B: Survey of Private Schools Serving Special Education Students

January 6, 2004

Dear Private School Administrator:

We would greatly appreciate it if you would take a few minutes to complete this short questionnaire and fax it back to 416-934-1639 by January 12, 2004. The survey is an important part of a research project on Special Education in Ontario being undertaken by The Fraser Institute, an independent research organization that supports parental choice in education. If you have any questions about the survey or the research, please feel free to contact Claudia Hepburn, Director of Education Policy, at claudiah@fraserinstitute.ca or 416-363-6575.

Individual survey results will be kept strictly confidential. Thank you very much for your participation.

1. Is the contact information above correct? Please update if necessary.
2. What types of special education students do you serve?

3. What special education services / programs do you offer them?

4. What percentage of your students do you consider special education students?
 10% or less 10%–40% 40%–60 % 60%–95% More than 95%
5. How do you decide if a student qualifies for special education status?

6. What tuition do you charge for special education students?
Your average tuition for special education students this year: \$ _____
Tuition range: Lowest special ed. Tuition: \$ _____ Highest: \$ _____
7. What percentage of special education students at your school is eventually able to rejoin the regular stream (at your school or another)?

8. Is your school enrollment full or if demand were higher could you accommodate more special education students?
 School is at capacity. School could accommodate more special ed. students.

Please complete by January 12, 2004, and fax back to 416-934-1639. Thank you.



References

- Alberta Education (1994). *Integrated Occupational Programs Information Manual for Administrators, Councillors and Teachers*. Edmonton. Digital Document: <http://www.learning.gov.ab.ca/k_12/curriculum/bySubject/iop/IOPmanual.pdf>.
- Alberta Learning (2000). *Shaping the Future for Students with Special Needs: A Review of Special Education in Alberta, Final Report*. Digital document: <http://www.learning.gov.ab.ca/k_12/special/SpecialEdReview/SpEdReport.pdf>.
- (2003). *2003–2004 Funding Manual for School Authorities*. (September). Digital document: <<http://www.learning.gov.ab.ca/funding/FundingManual/>>.
- (2004). Designated Special Education Private Schools. <http://www.learning.gov.ab.ca/K_12/special-needs/private.asp>.
- Anderson, Stephen E., and Sonia Ben Jaafar (2003). *Policy Trends in Ontario Education, 1990–2003*. SSHRC Major Collaborative Research Initiatives Project 2002–2006. ICEC Working Paper #1. University of Toronto, Ontario Institute for Studies in Education.
- British Columbia Ministry of Education (2003a). *School Funding and Allocation. Operating Grants Manual*. (March 14).
- British Columbia Ministry of Education (2003b). *Special Education Grant Criteria for Independent Schools*. Digital Document: <http://www.bced.gov.bc.ca/independentschools/spec_ed/grantcriteria.pdf>.
- Canada's School Net (1996). *Canadian Educational and Disabilities Statistics, Province of Ontario Educational and Disabilities Statistics, and Province of Ontario—Breakdown of Disabilities Statistics*. Digital document: <<http://www.schoolnet.ca/sne/e/room13/stats/>>. This source cites Canadian Education Statistics from Statistics Canada, CANSIM cross-classified table 00570202; Catalogue no. 81-229.
- Coulson, Andrew (1999). *Market Education: The Unknown History*. New Brunswick, NJ: Transaction.
- Dolmage, Marilyn, Chair of Provincial Parent Association Advisory Committee on Special Education Advisory Committees (PAAC on SEAC) (2003). "ISA Working Group Meeting Notes" (May 20). Notes compiled for the members of PAAC on SEAC.
- Greene, Jay P. (2002). "The Money Threat to Special Education." *The New York Sun* (December 16).
- Greene, Jay P., and Greg Forster (2003a). *Vouchers for Special Education Students: An Evaluation of Florida's McKay Scholarship Program*. Civic Report 38 (June). Weston, FL: Center for Civic Innovation, The Manhattan Institute.
- (2003b). "Vouchers Do Help Disabled Students." *Tampa Tribune* (December 11). Available at <http://www.manhattan-institute.org/html/_tampatrib-vouchers_do_help.htm>.
- Hepburn, Claudia R., (1999). *The Case for School Choice*. Critical Issues Bulletin. Vancouver, BC: The Fraser Institute.
- Hepburn, Claudia R., and Robert Van Belle (2003). *The Canadian Education Freedom Index*. Studies in Education Policy. Vancouver, BC: The Fraser Institute.

- Hooper, Sally (2004). Personal communication with Claudia Hepburn (March 10).
- Hoxby, Caroline M. (2001). "Analyzing School Choice Reforms that Use America's Traditional Forms of Parental Choice." In Claudia R. Hepburn, ed., *Can The Market Save Our Schools?* (Vancouver, BC: The Fraser Institute): 75–99.
- Kelly, Andrea, Director, Mastery Academy (2004). Telephone interview conducted by Andrea Mrozek (January 23), Toronto.
- Manitoba Education, Citizenship and Youth (1997). *Frame Report: 1997/98 Actual*. Digital document: <<http://www.edu.gov.mb.ca/ks4/finance/facts/1997-98%20FRAME%20Actual.pdf>>.
- (2002) *Frame Report 2002/03 Budget*. Digital document: <http://www.edu.gov.mb.ca/ks4/finance/facts/2002-03_FRAME_Budget.pdf>.
- (2003a). *Funding of Independent Schools*. Winnipeg, MB: School's Finance Branch.
- (2003b) *Special Needs Funding Support: Guidelines for Level II and III Support*. Digital document: <<http://www.edu.gov.mb.ca/ks4/specedu/funding/level2-3.html>>.
- McCluskey, Neal (2003). *Lies, Distortions and School Choice* (October 13). Washington DC: Center for Educational Freedom, Cato Institute. Digital document: <<http://www.cato.org/dailys/10-13-03.html>>.
- Nichols, Eva (2001) *On the Legislative Front: Revisiting the ISA Process and Profile Once Again*. Fall Communique. Digital document: <http://www.ldao.on.ca/about_ld/articles/legislation/legisa.html>.
- Nichols, Eva, Learning Disabilities of Ontario Legislation and Government Liaison Consultant (2004a). Interview conducted by Andrea Mrozek (January 30), Toronto, ON.
- (2004b). E-mail exchange with Andrea Mrozek (February 6).
- Ontario Ministry of Education (2001a). *Student-Focused Funding, Intensive Support Amount (ISA), Guidelines for School Boards (Spring)*. Digital document: <<http://www.edu.gov.on.ca/eng/funding/t4.pdf>>.
- (2001b). *Student-Focused Funding, Addendum, ISA Guidelines 2001–2002, Supplement to the ISA Guidelines, 2001–2001*. Digital document: <<http://www.edu.gov.on.ca/eng/funding/isaeng.pdf>>.
- (2001c). *Special Education, A Guide for Educators: Part A, Legislation and Policy* (October). Digital document: <<http://www.edu.gov.on.ca/eng/general/elemsec/speced/guide/specedpartae.pdf>>.
- (2001d). *Special Education, A Guide for Educators: Part B, Funding for Special Education* (October). Digital document: <<http://www.edu.gov.on.ca/eng/general/elemsec/speced/guide/specedpartbe.pdf>>.
- (2001e). *School September Report (2000–2001)*.
- (2003a). *Student-Focused Funding, Projected School Board Funding for the 2003/04 School Year*. Digital document: <<http://www.edu.gov.on.ca/eng/funding/e0304projection.pdf>>.
- (2003b). *Special Education in Ontario Schools*. Backgrounder (June 27). Digital document: <<http://met-towas21.edu.gov.on.ca/eng/document/nr/03.06/bg0627.html>>.
- (2003c). *Student-Focused Funding, 2003–2004 Technical Paper*. Digital Document: <<http://www.edu.gov.on.ca/eng/funding/0304/tech/technical.html>>.
- Ontario, Office of the Provincial Auditor (2001). *2001 Annual Report, VFM Section 3.06*. Toronto: Queen's Printer for Ontario.
- (2003). *2003 Annual Report, Follow-up Section 4.06*. Toronto: Queen's Printer for Ontario.
- Owens, Dennis (2003). *Gaming the System: Special Education Funding in Manitoba*. Background Brief Analysis. Winnipeg: Frontier Centre for Public Policy.
- Royal Commission on Learning (1994). "Chapter 10: Supports for Learning: Special Needs and Special Opportunities." *For the Love of Learning, Volume II: Learning—Our Vision for Schools*. Queens Printer for Ontario. Digital document: <<http://www.edu.gov.on.ca/eng/general/abcs/rcom/full/volume2/chapter10.pdf>>.

- Robson, William, and Claudia R. Hepburn (2002). *Learning from Success: What Americans Can Learn from School Choice in Canada*. School Choice Issues in Depth 1, 2. Indianapolis, IN: Milton and Rose D. Friedman Foundation.
- Rozanski, Mordechai (2002). *Investing in Public Education: Advancing the Goal of Continuous Improvement in Student Learning and Achievement*. Report of the Education Equality Task Force.
- Special Education Advisory Committees (SEAC) (2003). *Special Education Advisory Committee Circular* (June). Received from the Learning Disabilities Association of Ontario.
- Tooley, James (2000). *Reclaiming Education*. New York: Cassell.
- Vanasselt, John (2004). E-mail exchange with Claudia Hepburn (March 10).
- Wößmann, Ludgar (2000). *Schooling Resources, Educational Institutions, and Student Performance: The International Evidence*. Kiel Working Paper 983. Kiel, Germany: The Kiel Institute of World Economics.
- Yaworski, Carol, Executive Director, Learning Disabilities Association of Ontario (2004). Telephone interview conducted by Andrea Mrozek (January 27), Toronto, ON.



About the authors & Acknowledgments

Claudia R. Hepburn

Claudia R. Hepburn is the director of Education Policy, managing director of The Fraser Institute's Ontario office and oversees the Children First: School Choice Trust. She is the co-author of *The Canadian Education Freedom Index* (The Fraser Institute, 2003), *Learning from Success: What Americans Can Learn from School Choice in Canada* (Milton and Rose D. Friedman Foundation and The Fraser Institute, 2002), the editor of *Can the Market Save Our Schools* (The Fraser Institute, 2001) and the author of *The Case for School Choice: Models from the United States, New Zealand, Denmark and Sweden* (The Fraser Institute, 1999). She is a frequent commentator in the Media on education issues, and her articles appear often in *Fraser Forum* and in newspapers across Canada. Ms. Hepburn was formerly a high-school teacher working in Hong Kong, Poland, and England and in the Ontario secondary-school system. She has a B.A. in English from Amherst College in Massachusetts and an M.A. and B.Ed. from the University of Toronto.

Andrea Mrozek

Andrea Mrozek was a health and education policy intern at The Fraser Institute from November 2003 to April 2004. She has a background in journalism and communications. Her past experience includes writing and editing for Canadian and European magazines and corporate communications for a human resource consulting company. She has a Masters degree in History from the University of Toronto.

Acknowledgments

The authors are indebted to many individuals without whose time and expertise they could never have completed this study. They include Peter Cowley, Director of School Performance Studies, The Fraser Institute; Eva Nichols, Learning Disability of Ontario Legislation and Government Liaison Consultant; Carol Yaworski, Executive Director, Learning Disabilities Association of Ontario; Andrea Kelly, Director, Mastery Academy; Lynn Ziraldo, Executive Director, Learning Disabilities Association, York Region; Greg Forster, Senior Research Associate, Manhattan Institute for Policy Research; Virginia Gentles, Program Director, Children First: School Choice Trust; Mark Handley-Derry, University of Toronto; and Nancy Wagner, President, Organization for Quality Education.

Special thanks to Kathryn Craig and Malkin Dare of the Society for Quality Education, Peter Cowley, Dr. Stephen Easton, and Eva Nichols for their insights and advice on peer review. Any errors that remain are, of course, the responsibility of the authors themselves.

We are also particularly grateful to the Max Bell Foundation for funding for the internship of Andrea Mrozek, without which the research would not have been possible.