

**PROPOSED REVISION TO TUITION FEE LEVELS FOR
STUDENTS WITH DISABILITIES
March 2005**

1. BACKGROUND

In late summer 2003, Algonquin College developed a proposal with two main elements:

- a) tuition fee accommodation for students with permanent disabilities (SWDs) to address overpayment of tuition fees by these students, in situations where they take longer than the prescribed duration to complete their programs, and
- b) a change to the MTCU operating grant funding of qualifying students to ensure that the colleges' need for increased financial resources, required to support these students over a longer time period, is recognized by the government.

The proposal calls on colleges to adopt the revised tuition policy irrespective of whether any additional funding is received from MTCU because this is a human rights issue of equity and access for SWDs.

Algonquin College submitted the proposal to MTCU. MTCU, in turn, sought the advice of COP on the proposal.

A group consisting of representatives from Coordinating Committee on Student Services (CCSS), Committee of Registrars, Admissions and Liaison Officers (CRALO), Ontario Association of Student Financial Aid Administrators (OASFAA), College Committee on Disability Issues (CCDI), MTCU Colleges Branch and MTCU Student Support was struck in Spring 2004 to review the proposed policy and determine if it would be appropriate for the Ontario college system and, if so, how it could be implemented.

2. THE ISSUE

The original proposal is attached as Appendix A.

The proposal was developed in response to complaints from SWDs that they pay more tuition as they frequently require more than the regular number of terms to complete their program of study. This is of concern to colleges as it is an issue of equity and access to students with disabilities and colleges do not want to disadvantage these students.

Under the proposal, students with a permanent learning or physical disability, who are registered with the Centre for Students with Disabilities and who require a longer time frame (i.e. more than the regular number of terms) to complete a program of study, will self-identify to pay reduced tuition fees for the remainder of their period of studies in the same program. Once the total tuition already paid by the student reaches the total tuition fees of a student completing the program in the regular time frame, the student would be deemed eligible for reduced fees assessment (\$20 per course plus applicable ancillary fees) until such time as the student completes the program.

Of note is that this fee differential is not experienced by university students as universities charge students on a per course basis rather than on a per-term basis (colleges charge on a per term basis)

The proposal calls on MTCU to fund the approved SWDs taking a course load of 40% - 66 2/3% as full-time students rather than as part-time students as is done today. At present full-time funding applies only for those taking greater than a 66 2/3% course load. The move to such full-time funding would be in line with OSAP policy which recognizes, in its 2003/2004 instructions, that “A person with a permanent disability is considered to be a full-time student if he or she is taking at least 40 per cent of a full course load” and that “acceptable documentation (of a permanent disability) includes a medical certificate or a learning-disability assessment completed by a qualified practitioner”.

3. CONSIDERATIONS

3.1. Foregone Fee Revenue

Adoption of the policy change would reduce the total fees paid by many SWDs under current practices. It is estimated that, once all the eligible SWDs flow through under the new policy, the annual foregone tuition revenue is not expected to exceed \$3 million annually.

However, as noted earlier, while any financial impact is a concern, the core issue is one of equitable treatment and access for SWDs.

In the latter part of 2004, the group surveyed the 24 CAATs to determine how many students with disabilities were registered with their Centres for Students with Disabilities (CSDs) and the course loads they were taking. Data was captured on only SWDs in the full-time postsecondary programs and excluded all SWDs in apprenticeship, continuing education, adult training programs and academic upgrading programs such as Literacy Basic Skills and Ontario Basic Skills.

Calculations of the estimate of the financial impact, along with explanations of the assumptions employed, can be found in Appendix B.

In summary an estimated financial impact was calculated under three scenarios:

Scenario #1: Assume there is no movement in the student body to lighter workloads

Scenario #2: Worst Case Scenario (very unlikely): Assume dramatic movement in the student body to lighter workloads

Scenario #3: Assume some movement in the student body to lighter workloads

Under each scenario, the estimated reduced tuition fee revenue from SWDs has been estimated. The annual foregone tuition fee revenue under the three scenarios ranged from \$3.0 to 3.3 million annually.

The estimates above are likely to be larger than any financial impact actually experienced. Although the proposed tuition fee policy would help SWDs, the group does not believe that the number of SWDs taking advantage of the policy will be as large as the estimated total 7,095 registered SWD population. The reasons are as follows:

- Students will still want to graduate as fast as possible in order to minimize costs (e.g. the students will still be incurring living expenses)
- Students have to apply for the reduced fee accommodation and, to do this, will have to self-identify
- Not all permanent disabilities will have an impact on the level of studies a student will choose to enroll in
- Students will have to complete much of the program successfully before qualifying for the reduced tuition

3.2. Impact on Distribution of Operating Grants

The proposal calls for recognition of the need for greater funding in order to ensure the colleges have adequate resources to serve the needs of SWDs. The proposal calls for the government to recognize and fund those SWDs in the “40% to < 66 2/3%” course load category as full-time rather than part-time students. The estimated number of students impacted by the change is 700. Based on the current difference in funding between full-time and part-time activity, the “costs” associated with the change are estimated at \$1.5 million annually.

Should government provide additional monies to meet the additional full-time funded category, colleges would see additional GPOG revenues.

If however, no additional monies are forthcoming from MTCU, the new funding policy could result in some redistribution of grant monies in favour of those colleges with larger proportions of SWDs who are taking between a 40% to 66 2/3% course load. Based on the survey data collected, SWDs represented as high as 11% of the FTE population at one college and as low as 1% at another; the average SWD representation reported by colleges was just under 5% of the FTE population.

It was not possible to perform a complete analysis of the redistribution impacts on the GPOG as data was received from only 16 of the 24 colleges. Also, the SWD data is not audited and the quality of the data may not be consistent amongst the 16 colleges.

As shown in the following table, of the 16 colleges responding, 6 colleges would receive more of the GPOG funding (i.e. as their per cent of SWDs in the 40% to < 66 2/3% course loads is higher than the average), 4 would likely see almost no difference in funding while 6 would be negatively impacted by the change.

SWDs With A 40% to < 66 2/3% Course Load As A Percentage of Total FTE Enrolment For Each Responding College

	FTE Enrolment 2003-04	Number of SWDs With A 40% to < 66 2/3% Course Load	SWDs as % FTE
College 1	14,445	49	0.34%
College 2	1,500	7	0.47%
College 3	4,592	28	0.61%
College 4	2,953	10	0.34%
College 5	6,797	35	0.51%
College 6	3,331	7	0.21%
College 7	7,064	23	0.33%
College 8	6,406	16	0.25%
College 9	14,103	34	0.24%
College 10	7,084	22	0.31%
College 11	15,777	53	0.34%
College 12	2,507	11	0.44%
College 13	6,758	36	0.53%
College 14	1,704	26	1.53%
College 15	2,383	5	0.21%
College 16	19,024	45	0.24%
Total 16 Colleges	116,428	407	
		Wtd avg	0.35%

3.3. Determination of the Eligibility of SWDs

Eligibility: It is recommended that the new policy limit eligibility to the following individuals:

- who have registered with the CSD in their college,
- have a permanent disability defined by the special needs counselor based on appropriate documentation from a qualified practitioner (e.g. medical certificate or learning-disability assessment)
- whose special needs counselor has determined, based on documentation provided, that the student needs to be taking a reduced workload

3.4. Basic Principle on Which the Tuition Fee Policy is to be Based

The new tuition fee policy would be based on the following key principle:

SWDs will be treated equitably with all students. This equitability of treatment would apply specifically in the following four areas covered by this fee change proposal:

- Program transfers
- Failure of course(s)
- New programs
- Ancillary fees

3.5. Other Tuition Fee Considerations

1. **Ancillary Fees:** SWDs will pay 100% of the applicable ancillary fees for the courses being taken whether they are full- or part-time students in accordance with fee assessment policies.
2. **Retroactivity:** The retroactivity of the new tuition fee policy is proposed as follows:
 - a. Upon the implementation date, those eligible SWDs presently actively completing a program will be covered by the policy.
 - b. Those eligible SWDs who have already paid more than the regular tuition fees for their program would be required to pay only \$20 per course from that point forward.
 - c. The new tuition fee policy would exclude students who have either graduated or left the college.

3.6. Other Implementation Issues

1. **College resources:** Colleges will need to determine the upfront workload (HR and IT) of implementing this change and the annual requirements for determining which students are applicable under the policy and monitoring their progress and tuition paid to ensure the revised tuition fee structure is applied when it should.
2. **Course Failure(s):** A policy will need to be developed around the treatment of fees surrounding failed courses i.e. should those courses, repeated by students as a result of failures, be charged additionally to the student at the regular rate or at \$20 once the student has paid in aggregate the total regular tuition fees?
3. **Partial Student Success:** A policy will need to be established regarding how to deal with tuition for students who passed only some, not all, of their courses. Colleges would like the policy to reflect that only those fees paid toward successfully completed terms will count toward the cumulative program fee paid by the SWD. Issue is whether “completed term” means must pass 100% of all courses or whether student gets prorated percentage for all courses completed successfully e.g. if passes 3 of 4 he/she gets 75% of fee as counting toward the cumulative total. Group will look at OSAP policy regarding the percentage of courses that much be successfully completed.
4. **Retroactivity:** A policy will need to be set around whether students who have left the college and then returned to complete their earlier program of study. This policy will bring clarity about whether earlier tuition fees will count towards their total tuition paid for the program i.e. after what period of time would earlier tuition paid not count towards aggregate tuition totals under the new policy.
5. **Transferability of tuition:** In keeping with the transferability protocol, students will be able to take advantage of the proposed tuition fee policy when they transfer between colleges. Procedures must be developed to allow the transferring students’ tuition information to be shared between the transferring colleges.
6. **Definition of permanent disability and the implementation of assessment criteria and processes:** The definition of “permanent disability” will need to reflect the certification of disabilities and what documentation is acceptable. It should be applicable to the college environment and consistent with definitions employed by

MTCU and other ministries. OSAP policy must also be supportive of this definition. This issue will be referred to the CCDI for resolution.

CCDI will need to develop very clear criteria for handling SWD cases across the college system so that actions taken by special needs counselors, disability offices and Registrar's Offices across the system are consistent for similar students.

7. **OSAP policy** should be updated to consistently reflect the new tuition policy.

3.7. Proposed implementation date

September 2005, assuming all approvals and implementation issues completed in time.

4. Recommendations

The CAAT Coordinating Committee recommends that COP:

- a. Support the proposed tuition fee policy for SWDs
- b. Support the proposed change in the grant funding policy
- c. Recommend the adoption of both a) and b) to MTCU
- d. Request that the government allocate an additional \$4.5 million (i.e. \$3 million for foregone tuition and \$1.5 million for the provision of full-time services to SWDs taking reduced course loads.)
- e. Request that MTCU review OSAP policy in light of the proposed tuition and grant changes.

Proposal for accommodation of overpayment of Tuition Fees for students (with a documented permanent disability and registered with the Centre for Students with Disabilities) who take more than the “regular” number of terms to complete their program of study.

Due to a permanent learning or physical disability, students frequently require more than the regular number of terms to complete a program and consequently pay more tuition fees than those taking the regular number of terms of study. Disabled students are requesting accommodation in the form of reduced fees or fee waivers.

Current situation:

Student Classification	Status for CSD Accommodation	Fees Status	Status for OSAP	MTCU Funding
Full-time (i.e. 66 2/3 % of courses or 70% of hours of a full course load)	Full-time	Full fees	Full-time	Full-time
Part-time (40% - 66 2/3 % or 70% of a full load)	Full-time	Part-time fees	Full-time	Part-time
Less than 40% of a full course load	Full access to CSD services	Part-time fees	Part-time	Part-time

The following proposal is based on the principle of recognition of a student’s disability by the College and by the Ministry. It has been formulated in response to significant complaint by disabled students that they are being treated inequitably in the assessment of tuition fees – specifically, that they pay more in total fees by the time they complete their program.

Proposal:

Students with a permanent learning or physical disability, who are registered with the Centre for Students with Disabilities and who require a longer time frame (i.e. more than the regular number of terms) to complete a program of study, will self-identify to pay reduced tuition fees for the remainder of their period of studies in the same program. Up to this point, these students will have paid regular fees and will have been included in the enrolment audit, according to their classification (F/T or P/T) each term.

At the time of self-identification, the student’s sub-ledger (student financial record) will be reviewed and it will be determined whether or not the student is eligible for reduced tuition fees. Once the total tuition already paid by the student reaches the total tuition

fees of a student completing the program in the regular time frame, the student would be deemed eligible for reduced fees assessment, and the following proposal would be implemented until such time as the student completes the program.

Specific Terms of the Proposal:

1. The student has a documented permanent disability and is registered with the Centre for Students with Disabilities.
2. Following the student's self-identification and the College's verification of his/her eligibility for reduced fees:
3. If a student is classified as full-time, he/she would be assessed \$20 tuition fees per course and included in the full-time enrolment audit for funding as a full-time student.
4. If the student is classified as part-time but is carrying a course load greater than 40%, the student would pay \$20 tuition fees per course and included on the full-time enrolment audit.
5. If the student has a course load of less than 40%, the student would pay tuition fees of \$20 per course and reported on the part-time enrolment audit.
6. Each and every term of registration, the student will pay full applicable ancillary fees.
7. The arrangement applies to continuing registration in the same program.
8. If a student file is inactive for two or more academic terms, the student file and fees assessment would be reviewed by the Registrar's Office and the Centre for Students with Disabilities, upon the student's request to return to the program.

Notes:

1. OSAP Instructions 2003/2004 state that "A person with a permanent disability is considered to be a full-time student if he or she is taking at least 40 per cent of a full course load" and that "acceptable documentation (of a permanent disability) includes a medical certificate or a learning-disability assessment completed by a qualified practitioner".
2. MTCU Policy Framework, Tuition and Ancillary Fees Reporting, Operating Procedures state that Colleges may charge less than the regular part-time hourly fee for "a student who is taking a reduced load due to illness or a disability".

What is not addressed in Ministry policy is the potential situation in our scenario that a student, deemed eligible for the reduced fee of \$20/course, registers in a full load and pays only \$20 for each course. (However, the precedent is set in the Faculty and Support Staff Collective Agreements.)

APPENDIX B – FINANCIAL IMPACT CALCULATIONS

**PROPOSED REVISED TUITION FOR STUDENTS WITH DISABILITIES
EXPLANATION OF ASSUMPTIONS**

In order to generate an estimate for the financial impact of the proposed change to tuition policy for students with disabilities (SWDs), a number of assumptions were made.

A. Base Case Scenario:

A base scenario was established. This scenario is an assumed representation of the “average” scenario occurring right now in the colleges. The base scenario assumes that:

For full-time students:

1. A program takes two years
2. A program consists of 20 courses
3. The full-time tuition paid per student is \$3,600 (i.e. \$900 per term)

For part-time students working towards a qualification:

4. A program takes two years
5. A program consists of 20 courses
6. Tuition: Each course takes 60 hours and the average hourly rate charged by a college is \$4.34.
Total part time tuition = 60 hours/course x 20 courses x \$4.34/hour = \$5,200

B. Total System-Wide Number of SWDs

ACAATO collected data for only 16 colleges. Enrolment at those colleges represents 61% of the total college system enrolment. It was therefore assumed, that the SWD numbers collected would also represent only 61% of the systems SWDs. Therefore the number of SWDs in each “course workload” bracket were grossed up to 100% as follows:

	Courseload:					Total
	>100%	1	66 2/3 to <100%	40 to < 66 2/3 %	< 40%	
Number of SWDs at 16 colleges	5	2395	1282	407	239	4328
Grossed up # of SWDs = Number of SWDs at 16 colleges/.61	8	3926	2102	667	392	7095

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C. Government Funding:

1. Funding of Part-Time Courses

MTCU funds at \$4 per contact hour (estimate per MTCU). If each course takes 60 hours and a student takes 20 courses in total:

Part time funding = \$4 per contact hr x 60 hours/course x 20 courses = \$4,800 (or \$2,400 for one year of courses)

2. Funding of Full-Time Courses

MTCU estimated that full time funding for 60 hours/course x 20 courses = \$9,110 (or \$4,555 for one year of courses)

D. Looking at Various Scenarios:

In order to see the sensitivity of the colleges to the proposed tuition change, ACAATO applied the proposed policy under three scenarios:

Scenario 1: Assume that there is no movement of SWDs to lighter workloads

Scenario 2: Assume dramatic movement in the student body to lighter workloads

Scenario #3: Assume some movement in the student body to lighter workloads

Complete details regarding the assumed student movement are in the excel spreadsheet.

Financial Impacts of the Change in Fee Policy for Students with Disabilities (SWDs)

Scenario #1: Assume that there is no movement in the student body to lighter workloads

	Courseload:	Full-time			Part-time		Total
		>100%	100%	66 2/3 to <100%	40 to < 66 2/3 %	< 40%	
Base Case Scenario	Average number of terms per program	4	4	4	4	4	
	Average # courses per term for the program	5	5	5	5	5	
	Avg courseload taken per term at that workload	6	5	4	2	1	
	Number of terms to complete program	3.3	4.0	5.0	10.0	20.0	
Present Tuition:	Tuition presently paid for the program	\$ 3,600	\$ 3,600	\$ 3,600	\$ 5,200	\$ 5,200	
	Explanation of additional tuition presently paid	No add'l tuition paid	No add'l tuition paid	1 additional term of 4 courses ie FT load	Paying PT instead of FT rates	Paying PT instead of FT rates	
	Additional tuition presently paid	\$ -	\$ -	\$ 900			
	Total tuition presently paid	3600	3600	4500	5200	5200	
Proposed Tuition	Regular Tuition	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	
	Calculation re number of courses remaining after paying total of \$3,600			5th term with 4 courses	At an average of \$260 per course*, \$3600 would pay for 14 courses. Student would have to pay \$20 for remaining 6 courses	At an average of \$260 per course*, \$3600 would pay for 14 courses. Student would have to pay \$20 for remaining 6 courses	
	Number of courses remaining after paying \$260 per course to a cumulative \$3,600	0	0	4	6	6	
	Additional tuition of \$20 per course			\$ 80	\$ 120	\$ 120	
	Total tuition to be paid under proposal	\$ 3,600	\$ 3,600	\$ 3,680	\$ 3,720	\$ 3,720	
Financial Impact - Tuition	Difference in Tuition paid per student	\$ -	\$ -	\$ (820)	\$ (1,480)	\$ (1,480)	
	Estimate for # SWDs systemwide	8	3926	2102	667	392	7095
	Total Tuition Impact	\$ -	\$ -	\$ (1,723,640)	\$ (987,160)	\$ (580,160)	\$ (3,290,960)

* Cost of average course = hourly rate x number of hours per course = \$4.34 per hour x 60 hours per course = \$260

FINANCIAL IMPACT OF PROPOSED GPOG CHANGE PROPOSED BY COLLEGES

Note: If the GPOG gets no bigger then all that will occur is a redistribution of monies based on the new FT/PT funding proportions

Present GPOG	Present GPOG level per FTE for 1 year (approx 700 hours)	\$ 4,555	\$ 4,555	\$ 4,555	\$ 2,400	\$ 2,400	
	Proposed GPOG per FTE*	\$ 4,555	\$ 4,555	\$ 4,555	\$ 4,555	\$ 2,400	
	Difference in GPOG funding	\$ -	\$ -	\$ -	\$ 2,155	\$ -	
	Estimate of # SWDs systemwide	8	3926	2102	667	392	7095
	Total Annual GPOG Impact	\$ -	\$ -	\$ -	\$ 1,437,385	\$ -	\$ 1,437,385

Financial Impacts of the Change in Fee Policy for Students with Disabilities (SWDs)

Scenario #2: Worst Case Scenario [Note: not a likely scenario] - Assume dramatic movement in the student body to lighter workloads.

Courseload:	Full-time			Part-time			Total
	>100%	100%	66 2/3 to <100%	40 to < 66 2/3 %	< 40%		
Base case Scenario							
Present tuition paid per student	A	\$3,600	\$3,600	\$4,500	\$5,200	\$5,200	
Estimate for # SWDs systemwide	B	8	3926	2102	667	392	7095
Total tuition paid by SWDs for their programs	C=AxB	\$28,800	\$14,133,600	\$9,459,000	\$3,468,400	\$2,038,400	\$29,128,200
Assumed Scenario	D	0%	80%	50%	0%	0%	
Percent of students who will move to lower category of workload							
Estimate for # SWDs systemwide	B	8	3926	2102	667	392	7095
Number of students moving out of category	E=DxB	0	(3141)	(1051)	0	0	(4192)
Number of students moving into category	F=E moved to next category	0	0	3141	1051	0	4192
Revised number of students in category	G= B+E+F	8	785	4192	1718	392	7095
Tuition per student under revised scenario	H	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	
Additional \$20 per course fee for courses taken after stnd pgm completion time (per student basis)	I	\$0	\$0	\$80	\$120	\$120	
Total tuition to be paid under revised scenario	J=(H+I)XG	\$28,800	\$2,826,720	\$15,425,824	\$6,390,960	\$1,458,240	\$26,130,544
Financial Impact	K=J-C	\$0	(\$11,306,880)	\$5,966,824	\$2,922,560	(\$580,160)	(\$2,997,656)

FINANCIAL IMPACT OF PROPOSED GPOG CHANGE PROPOSED BY COLLEGES

Note: If the GPOG gets no bigger then all that will occur is a redistribution of monies based on the new FT/PT funding proportions

Present GPOG	A	\$4,555	\$4,555	\$4,555	\$2,400	\$2,400	
Estimate for # SWDs systemwide	B	8	3926	2102	667	392	7095
Present GPOG funding	C= AxB	\$36,440	\$17,882,930	\$9,574,610	\$1,600,800	\$940,800	\$30,035,580
Proposed GPOG per FTE	D	\$4,555	\$4,555	\$4,555	\$4,555	\$2,400	
Revised number of students in category	E	8	785	4192	1718	392	7095
Revised GPOG funding	F= DxE	\$36,440	\$3,576,586	\$19,093,649	\$7,825,490	\$940,800	\$31,472,965
GPOG Impact i.e. Difference in GPOG funding	G=F-C	\$0	(\$14,306,344)	\$9,519,039	\$6,224,690	\$0	\$1,437,385

Financial Impacts of the Change in Fee Policy for Students with Disabilities (SWDs)

Scenario #3: Assume some movement in the student body to lighter workloads.

	Courseload:	Full-time			Part-time		Total
		>100%	100%	66 2/3 to <100%	40 to < 66 2/3 %	< 40%	
Present Scenario	Present tuition paid per student						
	Estimate for # SWDs systemwide	A	\$3,600	\$4,500	\$5,200	\$5,200	7095
	Total tuition paid for avg 2 year pgm	B	8	2102	667	392	7095
Assumed Scenario	Percent of students who will move to lower category of workload	C=AxB	\$28,800	\$9,459,000	\$3,468,400	\$2,038,400	\$29,128,200
	Estimate for # SWDs systemwide	D	0%	40%	30%	10%	0%
	Number of students moving out of category	B	8	3926	2102	667	392
	Number of students moving into category	E=DxB	0	(1570)	(631)	0	(2268)
	Revised number of students in category	F=E moved to next category	0	0	1570	631	2268
	Tuition per student under revised scenario	G= B+E+F	8	2356	3042	1231	459
	Additional \$20 per course fee for courses taken after stnd pgm completion time (per student basis)	H	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600
	Total tuition to be paid under revised scenario	I	\$0	\$0	\$80	\$120	\$120
Financial Impact	Difference in tuition paid	J=(H+I)XG	\$28,800	\$8,480,160	\$11,193,824	\$4,578,948	\$1,706,364
		K=J-C	\$0	(\$5,653,440)	\$1,734,824	\$1,110,548	(\$332,036)
							\$25,988,096
							(\$3,140,104)

FINANCIAL IMPACT OF PROPOSED GPOG CHANGE PROPOSED BY COLLEGES

Note: If the GPOG gets no bigger then all that will occur is a redistribution of monies based on the new FT/PT funding proportions

Present GPOG	Present GPOG level per FTE	A	\$4,555	\$4,555	\$4,555	\$2,400	\$2,400
	Estimate for # SWDs systemwide	B	8	3926	2102	667	392
	Present GPOG funding	C= AxB	\$36,440	\$17,882,930	\$9,574,610	\$1,600,800	\$940,800
	Proposed GPOG per FTE	D	\$4,555	\$4,555	\$4,555	\$4,555	\$2,400
	Revised number of students in category	E	8	2356	3042	1231	459
	Revised GPOG funding	F= DxE	\$36,440	\$10,729,758	\$13,855,399	\$5,606,750	\$1,100,880
Financial Impact	GPOG Impact i.e. Difference in GPOG funding	G=F-C	\$0	(\$7,153,172)	\$4,280,789	\$4,005,950	\$160,080
							\$30,035,560
							\$1,293,647