Consolidated Municipal Service Managers (CMSMs)/District Social Services Administration Boards (DSSABs)

Instructions on Completing the 2024 Financial Statements Submission in EFIS 2.0

SUMMARY OF CHILD CARE CHANGES IN THE 2024 FINANCIAL STATEMENT FORMS
(from the 2023 Financial Statements Forms)

Schedule 3.0 – Child Care Allocations including Canada-Wide Early Learning and Child Care (CWELCC)
Schedule 3.0 has been updated to include CWELCC Emerging Issues and Professional Learning funding to align with the amended 2024 Schedule D (Budget Schedule) of your Transfer Payment Agreement.

Schedule 3.1 – Entitlement – General Funding	
Entitlement Tab	One-Time Transitional Grant and Child Care and Early Years Workforce Funding has been removed.
Summary of Entitlement Tab	Any unspent Child Care and Early Years Workforce Funding carry forward from 2022 has been removed.

Schedule 3.1C – Entitlement – CWELCC	
Entitlement Tab	Emerging Issues and Professional Learning funding has been added to this tab. This schedule has been updated to reflect financial flexibility provided from CWELCC funding allocations to support fee reductions, workforce compensation, cost escalation and emerging issues, where needed.
Summary of Entitlement Tab	Recovery of 2023 Start-up grants has been added to this tab.

Schedule 4.5 – Indigenous-Led Child Care and Joint Programs
This schedule has been updated to reflect financial flexibility permitted within the Indigenous-led Program categories where more than one project in the category has been approved by the ministry. Service data and expenditures are reported separately by program category (i.e., Indigenous-Led child care programs and Indigenous-led joint programs for child care and child and family programs). Please refer to Step #19 - Schedule 4.5 for further information.

Schedule 4.7 – One-Time Transitional Grant
This schedule has been updated to reflect recovery on any unused One-Time Transitional Grant carry forward amount from 2021, 2022 and 2023. Please refer to Step #20 - Schedule 4.7 for further information.

Schedule 4.8 – Workforce Funding
Child Care and Early Years Workforce Funding is not applicable in 2024 and has been removed.

Schedule 5.4 – CWELCC – Workforce Compensation - Service Data
This schedule has been updated to remove by Auspice reporting. Please refer to Step #24 - Schedule 5.4 for further information.

Schedule 5.5 – CWELCC – Workforce Compensation - Expenditures
This schedule has been updated to remove by Auspice reporting. Please refer to Step #25 - Schedule 5.5 for further information.

Schedule 5.7 – CWELCC – Start-Up Grants - Service Data
This schedule has been updated to include data reporting related to Start-Up Grants funding for 2023 and 2024. Please refer to Step #27 - Schedule 5.7 for further information.

Schedule 5.8 – CWELCC – Start-Up Grants - Expenditures
This schedule has been updated to include financial reporting related to Start-Up Grants funding for 2023 and 2024. Please refer to Step #28 - Schedule 5.8 for further information.

Schedule 5.9 – CWELCC – Emerging Issues
A new schedule for CWELCC Emerging Issues has been added in 2024 and captures the financial data related to Emerging Issues. Please refer to Step #29 - Schedule 5.9 for further information.

Schedule 6.0 – CWELCC – Professional Learning
A new schedule for CWELCC Professional Learning has been added in 2024 and captures the service and financial data related to Professional Learning. Please refer to Step #30 - Schedule 6.0 for further information.

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Preamble

PURPOSE

The Financial Statements submission identifies the level of services provided along with the associated expenditures and revenues generated by the Consolidated Municipal Service Managers (CMSMs) and District Social Service Administration Boards (DSSABs) for the calendar year January 1, 2024 to December 31, 2024.

REMINDER

Please ensure that you have selected **M2024FIS** file from the home page.

Once the **M2024FIS** application has been selected, please note that **at the start of each new reporting cycle** in EFIS 2.0, a one-time set up process is required prior to commencing your reporting.

1. Under FILE → Select Preferences
2. Select Financial Reporting → Click Setup Members
3. Select "M2024FIS_Planning_Main" from the "Database Connection" drop down
4. Click Refresh
5. Towards the bottom of the window, using the drop-down menu, set the "Display Member Label" as: **DEFAULT**
6. Click on Apply and OK

Please note that there are no file-naming requirements for submissions completed in EFIS 2.0. To submit your file, simply promote your "Recipient Working Version" to "Recipient Active Version" status.

REPORTING IN EFIS 2.0

The Financial Statements Submission is arranged into the following categories:

1. Submission Input and Query

a) Input and Results: This section includes all the schedules that must be completed to file your submission to the Ministry.

b) Reports: Selecting a report allows you to print schedules, export data to excel, and save schedules as PDF in a printable format.

c) Validation Formats: Validation formats are summarized for each schedule; each cell within a schedule is defined by the allowable inputs for the relevant schedule.

2. Submission Management

a) Version Description and Summary: This area lists all the different versions of the file and the applicable notes.

b) Validate and Promote for Approval: All entered data in the submission is validated and once all errors and warnings are corrected, the file is ready for approval from the modifier's standpoint.

SUGGESTED ORDER OF ENTRY

It is recommended that the submission is completed in the order in which it appears within the M2024FIS application (i.e., start with Schedule 1.1, Schedule 1.1B, 1.2, etc.). **Please also ensure that the "Guideline Adherence Confirmation Schedule" is completed.** Once all the schedules have been finalized and submitted to the Ministry, the Recipient Active Version of the following schedules must be printed from the 'Reports' section, signed, and uploaded to the Ministry through Transfer Payment Ontario (TPON), please refer to Step #32 - Submission Management for details:

- Certificate, and
- Sign-Off Report

STEPS FOR COMPLETION

The steps in this guide will help you in completing your Financial Statements submission.

STEP # 1: SCHEDULE 1.1 - CONTRACTUAL SERVICE TARGETS – GENERAL FUNDING

PURPOSE

Schedule 1.1 captures the contractual service targets which were included in your service agreement with regards to the general funding. The definitions of these service targets can be found in the *Ontario Child Care and EarlyON Child and Family Centres Service Management and Funding Guideline 2024, Section 3: Child Care Funding Approach, "Service/Contractual Targets For Child Care."*

Schedule 1.1 contains four tabs:

1. Service Targets – As per your 2024 service agreement.

2. Service Data – The actual service data for the calendar year (January 1 to December 31).

3. Reconciliation – This tab provides a comparison between the Service Targets and Service Data tabs for the calendar year.

4. Notes – Comments regarding targets may be entered here.

Should the CMSM or DSSAB not meet each of the three contractual service targets by 10% or more and 10 children or more in aggregate, the Recipient's entitlement will be reduced by 1% to reflect the underachievement of contractual service targets. This one-time funding adjustment will be processed upon review of the 2024 Financial Statements submission by the ministry.

HOW TO COMPLETE

In EFIS 2.0, under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 1.1 – Contractual Service Targets".

CMSMs and DSSABs are required to report their actual service level for each category listed pertaining to the three contractual service targets, where applicable.

Tab 1 – Service Targets
There is **no data entry required** on this tab as all the required data will be automatically populated from your 2024 service agreement.

Tab 2 – Service Data (January to December)

In this tab, CMSMs and DSSABs are required to enter the total level of service (January to December) by age group.

Please note that the data entered in this tab should be the levels that have been supported with the provincial funding and required cost share only.

*Example of how to count average monthly number of children (January – December):

The number of children who received services in January is 50. The number in February was 48, the number in March was 55, the number in April was 54, the number in May was 56, the number in June was 55, the number in July is 58, the number in August is 60, the number in September is 50, the number in October is 52, the number in November is 54, and the number in December is 48.The average monthly number of children reported at the end of December would be 53.3 [(50+48+55+54+56+55+58+60+50+52+54+48)/12] which is an average of the year, January through December.

IMPORTANT Please avoid double counting of children where possible. A child should only be counted once between general (Schedule 1.1) and ELCC (Schedule 1.1B). Note: Children supported with CWELCC funding should only be reported in Schedule 5.1.

Tab 3 – Reconciliation
This tab compares the targets as indicated in the service agreement to the total level of service within the calendar year. If targets are not met, funding adjustments will be calculated in this tab. Should the CMSM or DSSAB not meet all three contractual service targets by 10% or more and 10 children or more in aggregate, the Recipient's entitlement will be reduced by 1% to reflect the underachievement of contractual service targets. This one-time funding adjustment will be processed upon review of the **2024 Financial Statements** Submission.

*TIP: The service levels included in this schedule should be reflective of the level of provincial funding received by the Ministry of Education and your CMSM/DSSAB's required cost share. If the CMSM/DSSAB is providing services with funds over the required cost sharing provisions, the Ministry does not require those children to be included in contractual service targets in Schedule 1.1.

Tab 4 – Notes
Please enter any comments regarding targets in the notes tab.

STEP # 2: SCHEDULE 1.1B - CONTRACTUAL SERVICE TARGETS – ELCC

PURPOSE

Schedule 1.1B captures the contractual service target which was included in your service agreement with regards to the ELCC initiative. The definition of the service target can be found in the *Ontario Child Care and EarlyON Child and Family Centres Service Management and Funding Guideline 2024, Section 3: Child Care Funding Approach, "Service/Contractual Targets For Child Care."*

Schedule 1.1B contains four tabs:

1. Service Targets – As per your 2024 service agreement.
2. Service Data – The actual service data for the calendar year (January 1 to December 31).
3. Reconciliation – This tab provides a comparison between the Service Target and Service Data tabs.
4. Notes – Comments regarding targets may be entered here.

The Ministry will work with CMSMs and DSSABs to track progress in meeting or exceeding ELCC targets to date, as well as plans to support the reduction of fees and/or greater access through this investment. The Ministry will compare the ELCC target in CMSMs or DSSABs service agreement with their financial reporting submissions.

Should CMSMs and DSSABs not meet the ELCC target by 10% or more and 10 children or more in the aggregate, the Recipient's ELCC entitlement will be reduced by 1% to reflect the underachievement of the ELCC service target. This one-time funding adjustment will be processed upon review of 2024 Financial Statements submission by the ministry.

> ***TIP:** Service data for average monthly number of children are required to be entered with 1 decimal place only. Service data for number of children are required to be entered with no decimal places.

> ***TIP:** If you are unsure of the validation format of a particular cell in a specific schedule, refer to MY TASK LIST, click on the VALIDATION FORMATS folder and then the schedule, for guidance.

HOW TO COMPLETE

In EFIS 2.0, under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 1.1B – Contractual Service Targets – ELCC".

CMSMs and DSSABs are required to report their total service levels for each category listed.

This schedule contains four tabs.

Tab 1 – Service Target
There is **no data entry required** on this tab as all the required data will be automatically populated from your 2024 service agreement.

Tab 2 – Service Data (January to December)
In this tab, CMSMs and DSSABs are required to enter the total level of service by priority and age groups (January to December). Please note that the data entered in this tab should be the levels that have been supported with the ELCC funding only.

> ***IMPORTANT*** Please avoid double counting of children where possible. A child should only be counted once between general (Schedule 1.1) and ELCC (Schedule 1.1B). Note: Children supported with CWELCC funding should only be reported in Schedule 5.1.

Tab 3 – Reconciliation
This tab compares the targets as indicated in the service agreement to the actual levels of service within the calendar year and prior year. Should a CMSM and DSSAB not meet the ELCC target by 10% or more and 10 children or more in the aggregate, the Recipient's 2024 ELCC entitlement will be reduced by 1% to reflect the underachievement of the ELCC service target. This one-time funding adjustment will be processed upon review of **2024 Financial Statements** submission by the ministry.

> ***TIP:** The service levels included in this schedule should be reflective of the level of funding received by the Ministry of Education. If the CMSM/DSSAB is providing services with their own funds, the Ministry does not require those children to be included in contractual service targets in Schedule 1.1B.

Tab 4 – Notes
Please enter any comments regarding targets in the notes tab.

STEP # 3: SCHEDULE 1.1C - FEE SUBSIDY SUMMARY – AVERAGE MONTHLY NUMBER OF CHILDREN SERVED

PURPOSE

Schedule 1.1C captures the combined total average monthly number of children receiving fee subsidies funded through the general, Expansion Plan, ELCC, and Indigenous-led Programs allocations by family income level. The definition can be found in the *Ontario Child Care and EarlyON Child and Family Centres Service Management and Funding Guideline 2024, Appendix A: Child Care Data Elements and Definitions, "Child Care Service Data."*

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 1.1C – Fee Subsidy Summary – Average Monthly Number of Children Served".

CMSMs and DSSABs are required to report the average monthly number of children served by income level.

> ***TIP:** The average monthly number of children are required to be entered with 1 decimal place only.

> ***TIP:** An error will result if the sum of the total average monthly number of children served for fee subsidy in Schedule 1.1, 1.1B and 4.5 does not equal the average monthly number of children served for Fee Subsidy by family income level in Schedule 1.1C.

> ***TIP:** If you are unsure of the validation format of a particular cell in a specific schedule, refer to MY TASK LIST, click on the VALIDATION FORMATS folder and then the schedule, for guidance.

> ***IMPORTANT*** All error messages must be cleared to promote your submission to active.

STEP # 4: SCHEDULE 1.2 - OTHER SERVICE TARGETS – GENERAL FUNDING

PURPOSE

Schedule 1.2 captures additional service targets, beyond those included in the service agreement with regards to the general funding. The definitions of these service targets can be found in the *Ontario Child Care and EarlyON Child and Family Centres Service Management and Funding Guideline 2024, Appendix A: Child Care Data Elements and Definitions, "Child Care Service Data."*

These other service targets are included in the Financial Statements Submission to provide a more comprehensive overview of child care service levels.

Schedule 1.2 consists of 5 tabs:

1. Children Served
2. Staff FTEs
3. Purchase of Service Agreements
4. Other Targets
5. Notes (Comments regarding the other service targets may be entered here)

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 1.2 – Other Service Targets".

This schedule is to report the other service target information regardless of the funding sources other than ELCC funding and CWELCC funding. ALL funding sources should be considered when calculating the levels of service achieved.

> ***IMPORTANT*** Please avoid double counting of children where possible. A child should only be counted once between general (Schedule 1.2) and ELCC (Schedule 1.2B). Note: Children supported with CWELCC funding should only be reported in Schedule 5.1.

> ***TIP:** If you are unsure of the validation format of a particular cell in a specific schedule, refer to MY TASK LIST, click on the VALIDATION FORMATS folder and then the schedule, for guidance.

STEP # 5: SCHEDULE 1.2B - OTHER SERVICE TARGETS – ELCC

PURPOSE

Schedule 1.2B captures additional service data, beyond those included in the service agreement with regards to the ELCC. The definitions of these service data can be found in the *Ontario Child Care and EarlyON Child and Family Centres Service Management and Funding Guideline 2024, Appendix A: Child Care Data Elements and Definitions, "Child Care Service Data."*

These other service data are included in the Financial Statements submission to provide a more comprehensive overview of child care service levels.

Schedule 1.2B consists of 2 tabs:

1. Other Service Targets
2. Notes (Comments regarding targets may be entered here)

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 1.2B – Other Service Targets - ELCC".

This schedule is to report the other service target information regardless of the funding sources other than general, Expansion Plan and CWELCC funding. ALL funding sources should be considered when calculating the levels of service achieved.

Tab 1 – Other Service Targets
CMSMs and DSSABs are required to report their total service data (January to December) for the following categories:

- Total Number of Children Served (Fee subsidy)
- Number of Licensed Early Learning and Child Care Spaces by age group and type of setting (i.e., centre-based or home-based)

  IMPORTANT Please avoid double counting of children where possible. A child should only be counted once between general (Schedule 1.2) and ELCC (Schedule 1.2B). Note: Children supported with CWELCC funding should only be reported in Schedule 5.1.

*TIP: If you are unsure of the validation format of a particular cell in a specific schedule, refer to MY TASK LIST, click on the VALIDATION FORMATS folder and then the schedule, for guidance.

Tab 2 – Notes
Please enter any comments regarding targets in the notes tab.

STEP # 6: SCHEDULE 1.2C - FEE SUBSIDY SUMMARY – TOTAL NUMBER OF CHILDREN SERVED

PURPOSE

Schedule 1.2C captures number of children receiving fee subsidies funded through the general, Expansion Plan, ELCC, and Indigenous-led Programs allocations by family income level. The definition can be found in *Ontario Child Care and EarlyON Child and Family Centres Service Management and Funding Guideline 2024, Appendix A: Child Care Data Elements and Definitions, "Child Care Service Data."*

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 1.2C – Fee Subsidy Summary – Total Number of Children Served".

CMSMs and DSSABs are required to report the number of children served by income level.

> ***TIP:** The number of children is required to be entered with no decimal places.

> ***TIP:** If you are unsure of the validation format of a particular cell in a specific schedule, refer to MY TASK LIST, click on the VALIDATION FORMATS folder and then the schedule, for guidance.

STEP # 7: SCHEDULE 1.3 - COMMUNITY BASED CAPITAL PROJECTS (ELCC)

PURPOSE

Schedule 1.3 captures information regarding community based capital funding related to ELCC. Capital funds may be used for retrofits, renovations or expansion projects, but cannot be used to purchase land or buildings. The definitions can be found in the *Ontario Child Care and EarlyON Child and Family Centres Service Management and Funding Guideline 2024, Appendix A: Child Care Data Elements and Definitions, "Child Care Service Data."*

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 1.3 – Community Based Capital Projects".

For each ELCC project, CMSMs and DSSABs are required to report the project name, budget, location, name of licensee, current capacity by age group, proposed capacity by age group, expected construction start date (MM/DD/YYYY), and expected completion date (MM/DD/YYYY).

>   ***TIP:** If you are unsure of the validation format of a particular cell in a specific schedule, refer to MY TASK LIST, click on the VALIDATION FORMATS folder and then the schedule, for guidance.

STEP # 8: SCHEDULE 1.4 - PRIOR YEAR EXPENDITURES

PURPOSE

Schedule 1.4 captures information regarding prior year expenditures by age group and expense categories. This information is used to determine incremental expenditure, if any, as ELCC is enveloped, and the mandate requires that the funding can only be spent on incremental expenditures (i.e., additional expenditures above the previous year's expenditures less municipal over contributions).

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 1.4 – Prior Year Expenditures".

This schedule captures the 2023 adjusted gross expenditures based on your 2023 Financial Statements Submission. There is **no data entry required** by the CMSM/DSSAB.

This schedule provides a breakdown of the CMSM/DSSAB's 2023 adjusted gross expenditures by expense categories for the 0-12 age group. This breakdown will be used as a baseline to calculate incremental expenditures over prior year's expenditures less municipal contributions above the minimum cost share requirement in the general and Expansion Plan allocations.

The total adjusted gross expenditures as reported in the 2023 Financial Statements have been prepopulated. The expenditures include only the 2023 expense categories that are also applicable to ELCC, excluding administration.

The following expense categories have been included:

1. General Operating
2. Fee Subsidy – Regular
3. Camps and Children's Recreation
4. Ontario Works and LEAP – Formal
5. Ontario Works and LEAP – Informal
6. Special Needs Resourcing
7. Repairs and Maintenance
8. Play-Based Material and Equipment
9. Capacity Building
10. Transformation
11. Total Sectors
12. Expenditure Funded by Municipal Over Contributions

The Total Sector Adjusted Gross Expenditures are reduced by the Expenditures Funded by Municipal Over Contributions to calculate the Expenditures funded by the Ministry and minimum cost share requirement only (e.g., Expenditures Net of Municipal Over Contribution).

STEP # 9: SCHEDULE 2.2 - STAFFING (CHILD CARE ADMINISTRATION) – GENERAL FUNDING

PURPOSE

Schedule 2.2 captures information on the number of staff, full-time equivalency (FTE), and salaries and benefits of positions that support the administration of child care services in the service agreement with regards to the general funding only. Any administration costs that can logically be assigned to administering child care services in the service agreement (e.g., fee subsidy, special needs resourcing, general operating, etc. included in the Service Description Schedule) are considered program administration costs.

This schedule is where CMSMs and DSSABs are to include staffing charge backs from central departments (e.g., IT, HR, Finance, etc.). Where possible, the number of staff and FTE for these charge back costs should be provided in this schedule.

It is important to include **all staffing expenditures** funded by the general funding, Expansion Plan funding and other external sources, other than those staffing expenditures listed below.

> ***IMPORTANT*** Do not include any staffing expenditures related to Wage Enhancement that are funded through the 2024 Wage Enhancement or Wage Enhancement Administration allocations. Do not include any staffing expenditures related to the ELCC that are funded through the 2024 ELCC allocations. In addition, do not include any staffing expenditures related to administering CWELCC as those expenditures are reported in Schedule 5.6.

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 2.2 – Staffing (Child Care Administration)".

In deciding if the staffing should be reported on Schedule 2.2, ask the following question: "Would the position still exist if the directly delivered child care or SNR program closed?"
If the position would continue to exist, report the position on Schedule 2.2.

Schedule 2.2 consists of 2 tabs:

1. Working Hours
2. Total

Tab 1 – Working Hours

Please confirm whether or not there is a standard work week across all positions related to administration. If there is a standard work week, please enter the number of hours. If there is no standard work week across all positions (i.e., part-time and full-time positions), please select "no" by clicking in the cell and do not enter the hours in a standard work week.

Tab 2 – Total
Please enter the positions description (title), number of staff, number of FTEs, salaries, and total benefits expenditure based on the actuals from January to December.

> ***TIP:** When entering the number of staff, a whole number is required to designate an individual whether he/she is full-time or part-time.

> ***TIP:** Do **not include** the benefits portion in the salaries column. Benefits should be reported in aggregate in the "Benefits Subtotal" column.

When entering the total benefit costs for the individuals reported, this line should include mandatory benefits (i.e., CPP, EI, and EHT), benefit plan costs (i.e., ADD, LTD, extended health, dental) as well as other benefits (i.e., WSIB, maternity top- up).

> ***TIP:** An error message will result if the FTE of staff reported exceeds the number of staff that has been entered.

> ***IMPORTANT*** All error messages must be cleared to promote your submission to active.

STEP # 10: SCHEDULE 2.3 - ADJUSTED GROSS EXPENDITURES – GENERAL AND EXPANSION PLAN FUNDING

Prior to completing Schedule 2.3, please note:

Administration expenditures, including those administration expenditures supported with the One-Time Transitional Grant carry forward from 2023, should be reported in Schedule 2.3. Where administration expenditures are supported by excess EarlyON administration funding, please exclude from Schedule 2.3 and report in EarlyON only (P2425FIS), in order to avoid duplication of reporting.

Wage Enhancement Administration, including those expenditures supported with the One-time Transitional Grant carry forward from 2023, should be reported in Schedule 4.3.

Expenditures supported with excess notional Wage Enhancement/HCCEG allocation should be reported in Schedule 4.3 only and excluded from Schedule 2.3, in order to avoid duplication of reporting. Please refer to Step #18 – Completion of Schedule 4.3 for further information.

Where the One-Time Transitional Grant carry forward from 2023 is used to support the following expenditures, please exclude these expenditures from Schedule 2.3 and report these expenditures in Schedule 4.7 only, in order to avoid duplication of reporting:
   a. Eligible expenditures for provision of child care programs and services
   b. Other child care operating costs

Please refer to Step #20 – Completion of Schedule 4.7 for instructions on how to report the One-Time Transitional Grant carry forward from 2023 used to help assist and offset the 50/50 administration cost share as well as administration expenditures above the new 5% administration threshold effective January 1, 2022.

PURPOSE

Schedule 2.3 captures information on the gross expenditures required to operate the child care program with regards to the general funding and Expansion Plan funding.

Schedule 2.3 consists of 3 tabs:

1. By Auspice
2. By Type of Setting
3. By Age

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 2.3 – Adjusted Gross Expenditures".

For this schedule, the CMSMs and DSSABs must report the actual expenditures by auspice, type of setting and age group. The detailed descriptions of each category are outlined in the *Ontario Child Care and EarlyON Child and Family Centres Service Management and Funding Guideline 2024.*

Tab 1 – By Auspice
This tab will require input on the adjusted gross expenditures for child care programs by auspice (i.e., Non-Profit, Profit, Directly Operated, Other).

- The **Non-Profit Operations** section represents payments flowed to non-profit child care operators.
- The **Profit Operations** section represents payments flowed to for-profit child care operators.
- The **Directly Operated** section represents expenditures for child care programs (i.e., licensed centre-based or home-based child care programs or special needs resourcing services) that are directly operated by the CMSM or DSSAB.
- The **Other** section represents expenditures incurred by the CMSM or DSSAB in its role as service system manager. Ontario Works Informal care and Administration must be reported under the "Other" auspice.

Tab 2 – By Type of Setting
This tab will require input on the adjusted gross expenditures for child care programs by the type of setting (i.e., centre based, home based, other setting).

- **Centre-Based** – These include nursery schools, full-day care, extended hours care, and before- and after-school programs. Child care centres operate in a variety of locations including workplaces, community centres, schools and places of worship.
- **Home-Based** – The Ministry licenses private-home day care agencies. Those agencies then contract individual caregivers who offer child care out of their own home.
  Note: The ministry provides CMSMs and DSSABs with flexibility to use LHCC base funding amongst home child care expense categories only. LHCC funds not spent on licensed home child care will be recovered by the ministry as part of the overall recovery for the general allocation. The overall recovery for the general allocation will be calculated as the greater of the recovery from "total sectors excluding SWW, TWOMO and adjustments" in schedule 3.1 in EFIS and the recovery calculated for LHCC.
- **Other** – Report expenditures that are not related directly to Centre based and Home based (i.e., Administration).

Tab 3 – By Age
This tab captures information on gross expenditures and revenue streams for child care programs by the following age groups:

- Infant to Preschooler
- Kindergarten
- School Aged
- Unspecified

GROSS EXPENDITURES

Gross expenditures are defined as total expenses regardless of whether the funding is provided by the Ministry, municipal contributions, or other offsetting revenues.

> ***IMPORTANT*** CMSMs/DSSABs are to include all expenses for child care services funded by the general funding, Expansion Plan funding and other external sources. However, please **DO NOT** include any expenditures for ELCC, Wage Enhancement, TWOMO (only applicable to DSSABs), Indigenous-led Programs, One-Time Transitional Grant and CWELCC in Schedule 2.3.

General Operating
Enter the actual amount of funding, by age group, to licensed child care operators to address on-going operating costs such as staffing, wages, benefits, lease and occupancy costs, utilities, administration, transportation for children, resources, nutrition, supplies and general maintenance.

- Transportation costs previously reported under system needs should be reported under this category provided the expenditure is in alignment with the *Ontario Child Care and EarlyON Child and Family Centres Service Management and Funding Guideline 2024.*

- If funding continues to be flowed through general operating funding to support historical pay equity expenditures such as job-to-job and proportional value, these expenditures are to be reported as such. There will be no separate reporting of historical pay equity expenditures. Proxy pay equity pursuant to the 2003 Memorandum of Settlement is to be reported within this schedule on a separate line.

Fee Subsidy
Enter the actual amount of funding to be flowed for Fee Subsidy by age group. Fee subsidy is required to be split out by regular as well as Camps and Children's Recreation.

Ontario Works and LEAP
Enter the actual amount of funding to be flowed to child care operators by age group to support Ontario Works participants including LEAP participants as well as Ontario Disability Support Program (ODSP) recipients in approved employment assistance activities. The total expenditures must be broken down into "formal" or "informal" expenses and by age group.

Pay Equity Memorandum of Settlement
CMSMs/DSSABs are to report the actual expenses related to proxy pay equity pursuant to the 2003 Memorandum of Settlement within this tab, on the line: "Pay Equity Memorandum of Settlement". This amount should be reported under the Unspecified Age Group column.

Special Needs Resourcing
Enter the actual amount of funding, by age group, to service providers and agencies for eligible costs such as resource teachers/consultants, staffing and benefit costs, training, resources, intensive supports, and other items such as purchasing or leasing specialized/adaptive equipment and supplies to support the inclusion of children with special needs.

Administration
Enter the actual administrative costs under Unspecified Age Group column.

Do not include any administration expenditures related to Wage Enhancement, Indigenous-led Programs and CWELCC that are reported in separate schedules.

Please note that the expenditure benchmark for administration is indicated in the amended 2024 Schedule D (Budget Schedule) of the Transfer Payment Agreement. Should a CMSM or DSSAB choose to exceed benchmark limits, expenditures may be supported by One-Time Transitional Grant carry forward from 2023 as well as flexibility from EarlyON administration funding, where available. Otherwise, any additional expenditure must be funded with 100% municipal contributions. Where administration expenditures are supported by excess EarlyON administration funding, please exclude from Schedule 2.3 and report in EarlyON only (P2425FIS), in order to avoid duplication of reporting.

Further details of the description of these types of expenses can be found in the *Ontario Child Care and EarlyON Child and Family Centres Service Management and Funding Guideline 2024, Section 4: Child Care Core Service Delivery, "Administration Expense".*

Repairs and Maintenance
Enter the actual amount of funding to be flowed, by age group, to support child care service providers and home providers that are not in compliance or may be at risk of not being in compliance with licensing requirements under the Child Care and Early Years Act, 2014.

Play-Based Material & Equipment

Enter the actual amount of funding to be flowed, by age group, to support non-profit and for-profit child care operators to purchase non-consumable supplies/equipment that support the regular operation of the child care program.

Capacity Building

Enter the actual amount of funding flowed, by age group, to licensed child care centres to support professional development opportunities. Staff training and quality initiatives previously reported under system needs should be reported here as long as the expenditure is in alignment with the *Ontario Child Care and EarlyON Child and Family Centres Service Management and Funding Guideline 2024.*

Small Water Works (SWW)

Enter the actual amount of funding flowed to licensed child care centres that have historically received SWW funding. This amount should be reported under the Unspecified Age Group.

Transformation

Enter the actual amount of funding flowed, by age group, to non-profit and directly operated child care operators to support business transformation activities.

REQUIRED PARENTAL CONTRIBUTIONS

Following the recording of expenditures, is the entry of **Required Parental Contributions** in the next column. In this column, please enter the total of the required parental contributions (all auspices) and parental full fee revenue (directly operated centres only).

Required Parental Contributions are for subsidized child care spaces where the parents are required to pay a portion of the cost, which is determined through income testing. These child care spaces are not 100% subsidized by the CMSM/DSSAB. Please note that the amount for required parental contributions should **never** be zero unless the CMSM or DSSAB only has children that are 100% fully subsidized.

Parental Full Fees (only applicable for directly operated centres) are the amount of parental full fee revenue where the parents are paying the full cost of the space in order for their child to attend the centre. This amount should **never** be zero unless the CMSM or DSSAB has no parents that pay the full cost of a space. Please enter parental full fee amounts in the **Required Parental Contribution column**.

OTHER OFFSETTING REVENUES

Enter all other offsetting revenues, where applicable. This is the area where revenues from sources external to the CMSM or DSSAB are reported. **Please do not include your legislated provincial/municipal cost sharing requirement or any 100% municipal contributions in excess thereof.**

In addition, please report any identified unused funds from service providers within two years of the claim being discovered. These funds must be identified as offsetting revenues in the year that the unused funds relate to. If the unused funds are reported as offsetting revenues in 2024 but pertain to 2023, adjustments will be made to correctly reflect the recovery in the appropriate period.

*TIP: The total adjusted gross expenditures by auspice, by type of setting, and by age must all have the same total. If the totals on all 3 tabs do not equal, an error will be produced in the errors schedule.

IMPORTANT All error messages must be cleared to promote your submission to active.

STEP # 11: SCHEDULE 2.3B - ADJUSTED GROSS EXPENDITURES – ELCC

PURPOSE

Schedule 2.3B captures information on the gross expenditures with regards to the ELCC, to support children through additional fee subsidies, increased access broadly reducing licensed child care fees and increasing affordability and/or non-profit community based capital projects.

Schedule 2.3B consists of 3 tabs:

1. By Auspice
2. By Type of Setting
3. By Age

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 2.3B – Adjusted Gross Expenditures - ELCC".

Tab 1 – By Auspice
This tab will require input on the adjusted gross expenditures for child care programs by auspice (i.e., Non-Profit, Profit, Directly Operated, Other).

- The **Non-Profit Operations** section represents payments flowed to non-profit child care operators.
- The **Profit Operations** section represents payments flowed to for-profit child care operators.
- The **Directly Operated** section represents expenditures for child care programs (i.e., licensed centre-based or home-based child care programs or special needs resourcing services) that are directly operated by the CMSM or DSSAB.
- The **Other** section represents expenditures incurred by the CMSM or DSSAB in its role as service system manager. Ontario Works Informal care and Administration should be reported under the "Other" auspice.

Tab 2 – By Type of Setting
This tab will require input on the adjusted gross expenditures for child care programs by the type of setting (i.e., centre based, home based, other setting).

Tab 3 – By Age
This tab captures information on gross expenditures and revenue streams for child care programs by age groups (Infant to Preschooler, Kindergarten, School Aged and Unspecified).

GROSS EXPENDITURES

Gross expenditures are defined as total expenses regardless of whether it is ELCC funding provided by the Ministry, municipal contributions or other offsetting revenues.

> ***IMPORTANT*** CMSM/DSSABs are to include all expenses for child care services, regardless of the funding source. However, please **DO NOT** include any expenditures for General Funding, Expansion Plan, Wage Enhancement, TWOMO (only applicable to DSSABs), Indigenous-led Programs, One-Time Transitional Grant and CWELCC in Schedule 2.3B.

CMSMs and DSSABs will need to report the actual expenditures per age group in the following categories:

- General Operating
- Fee Subsidy – Regular
- Camps and Children's Recreation
- Ontario Works and LEAP – Formal
- Ontario Works and LEAP – Informal
- Special Needs Resourcing
- Administration
- Repairs and Maintenance
- Play-based Material and equipment
- Capacity Building
- Transformation
- Community Based Capital Projects

Please refer to the "How to Complete" section under Step #10 for descriptions and/or definitions of each of the expenditure categories.

REQUIRED PARENTAL CONTRIBUTIONS

Following the recording of expenditures, is the entry of **Required Parental Contributions** by age group in the next column. In this column, please enter the total of the required parental contributions (all auspices) and parental full fee revenue (directly operated centres only).

Required Parental Contributions are for subsidized child care spaces where the parents are required to pay a portion of the cost, which is determined through income testing. These child care spaces are not 100% subsidized by the CMSM/DSSAB. Please note that the amount for required parental contributions should **never** be zero unless the CMSM or DSSAB only has children that are 100% fully subsidized.

Parental Full Fees (only applicable for directly operated centres) are the amount of parental full fee revenue where the parents are paying the full cost of the space in order for their child to attend the centre. This amount should **never** be zero unless the CMSM or DSSAB has no parents that pay the full cost of a space. Please enter parental full fee amounts in the **Required Parental Contribution** column.

OTHER OFFSETTING REVENUES

Enter all other offsetting revenues, where applicable. This is the area where revenues from sources external to the CMSM or DSSAB are reported. **Please do not include any municipal contributions.**

In addition, please report any identified unused funds from service providers within two years of the claim being discovered. These funds must be identified as offsetting revenues in the year that the unused funds relate to. If the unused funds are reported as offsetting revenues in 2024 but pertain to 2023, adjustments will be made to correctly reflect the recovery in the appropriate period.

>   ***TIP:** The total adjusted gross expenditures by auspice, by type of setting, and by age must all have the same total. If the totals on all 3 tabs do not equal, an error will be produced in the error schedule.

>   ***IMPORTANT*** All error messages must be cleared to promote your submission to active.

STEP # 12: SCHEDULE 2.7 - TWOMO EXPENDITURES (DSSABs ONLY)

PURPOSE

Schedule 2.7 captures the support costs provided to territories without municipal organization (TWOMO). TWOMO only applies to DSSABs without municipal organization, which is a territory outside the geographical area of any municipality or First Nation.

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 2.7 – TWOMO REIMBURSEMENT".

This schedule is broken down as follows:

1. Calculation of TWOMO Levy = Total Approved DSSAB Budget less Other Sources of Revenue (Provincial, Federal & Other Funding).

* The TWOMO share of the municipal levy is determined using the municipal attribution or 'share' percentage.

2. Calculation of the Ministry's Portion of TWOMO Levy = The Total Approved TWOMO Levy (calculated from above) less Non- EDU Related Allocation (By Ministry and Program).

** The percentage of municipal levy that the child care program allocation represents is used to calculate the MEDU portion of the TWOMO levy.

The Ministry acknowledges that your DSSAB's calculation of TWOMO may differ from the template presented; DSSABs are asked to try and use the Ministry template however if problems exist, please contact your Financial Analyst to discuss.

> ***TIP:** TWOMO costs should only include the share of costs funded by the Ministry of Education. For detail codes funded by the Ministry of Children, Community and Social Services (MCCSS), the costs should not be reported in the budget submission but rather reported separately to MCCSS.

STEP # 13: SCHEDULE 3.0 - CHILD CARE ALLOCATIONS (including CWELCC)

PURPOSE

Schedule 3.0 captures the following 2024 allocations:

- **Child Care allocation** – This includes General Funding, Expansion Plan and ELCC for your CMSM or DSSAB per the amended 2024 Schedule D (Budget Schedule) of the Transfer Payment Agreement.

- **Notional Wage Enhancement allocation** – The Ministry will fund 100 per cent of qualifying CMSM and DSSAB wage enhancement/HCCEG.

  Note: Where the CMSM/DSSAB requires additional WEG/HCCEG (above the notional WEG/HCCEG allocation in the amended 2024 Schedule D (Budget Schedule) of the Transfer Payment Agreement), upon review, the ministry will provide an updated budget schedule and adjust entitlement and resulting cash flows based on the WEG/HCCEG expenditures reported through the 2024 Financial Statements submission.

- **Indigenous-led Child Care and Joint Programs allocation** – This funding is provided by the Ministry on an application basis and must be used only for projects identified in the approved application.

- **CWELCC Allocation** – This funding includes Fee Reduction and Workforce Compensation, Start-up Grants, Emerging Issues, Professional Learning and Administration per the amended 2024 Schedule D (Budget Schedule) of the Transfer Payment Agreement**.**

HOW TO COMPLETE

There is **no data entry required** for this schedule as all the required data has been pre-loaded.

Please ensure that your allocation has been loaded correctly by reviewing the schedule under: SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 3.0 – Allocations and Wage Enhancement Funding".

If there are any discrepancies in Schedule 3.0 in comparison to the amended 2024 Schedule D (Budget Schedule) of your Transfer Payment Agreement, please contact your Financial Analyst.

STEP # 14: SCHEDULE 3.1 - ENTITLEMENT CALCULATION – GENERAL FUNDING

PURPOSE

Schedule 3.1 captures the funding entitlement for your CMSM or DSSAB. It takes into consideration the level of expenditures, your municipal cost sharing requirements, and the financial flexibility policies as set out in the *Ontario Child Care and EarlyON Child and Family Centres Service Management and Funding Guideline 2024.*

Schedule 3.1 consists of 4 tabs:

1. Entitlement
2. Transfer Payment
3. Utilization
4. Summary of Entitlement

HOW TO COMPLETE

There is **no data input required** for this schedule. To review the calculation of your entitlement:

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 3.1 – Entitlement".

All data found in this schedule is derived from other schedules within the submission. The 4 tabs in Schedule 3.1 are described below:

Tab 1: Entitlement	This tab calculates the entitlement based on all expenditures reported on Schedules 2.3, 2.7, 4.3, and 4.5. The various columns are as follows: **Column 1 – Allocation:** This column lists the allocation amounts as per the service agreement. **Column 2 – Minimum Cost Share Requirement:** This column outlines the 80/20 and 50/50 minimum cost share requirements. **Column 3 – Allocation and Cost Share:** This column indicates the total allocation and cost share. **Column 4 – Expenditures:** This column is the total expenditures from Schedule 2.3, 2.7, 4.3, and 4.5. **Columns 5, 6, & 7 – Entitlement Before Flexibility:** These columns indicate the values of each cost share requirement prior to the application of flexibility.

	• **Column 8 – Entitlement Before Flexibility:** This column is the total of columns 5, 6, and 7 indicating the total entitlement available prior to the application of flexibility. • **Column 9 – Cost Share Before Flexibility:** This column indicates the 80/20 and 50/50 cost share portion of the entitlement before the application of flexibility. • **Column 10 – Pressure or Surplus:** This column indicates the over/under spending in each expense category. • **Columns 11, 12, & 13 – Application of Flexibility:** These columns indicate the use of flexibility. • **Column 14 – Application of Flexibility:** This column is the total flexibility applied to each expense category. • **Column 15 – Cost Share of Flexibility:** This column shows where flexibility is applied and the portion related to cost share. • **Column 16 – Total Entitlement:** This column calculates the total entitlement by combining the amounts for entitlement before flexibility and application of flexibility. • **Column 17 – Municipal Cost Share related to Ministry Entitlement Calculation:** This column is the cost share and municipal contributions related to Schedule 3.1. • **Column 18 – Child Care Adjustment/(Recovery):** This column indicates the funds that will be recovered by the Ministry due to underspending. If there are no recoveries, this column will indicate a $nil value.
NOTE: Missed Target Adjustment: This row will indicate the adjustment for not meeting the contractual service targets set in Schedule 1.1. If the CMSM or DSSAB does not meet all three contractual service targets by 10% or more and 10 children or more in aggregate, the Recipient's entitlement will be reduced by 1% to reflect the underachievement of contractual service targets. This one-time funding adjustment will be processed upon review of the 2024 Financial Statement submission.
Tab 2: Transfer Payment	This tab specifies the entitlement per category and the total entitlement. This tab is for Ministry use only.

Tab 3: Utilization	The Utilization tab uses the following to calculate utilization: • Potential Over Contribution Eligible for Utilization Calculation • Child Care Recovery by Ministry • Over or underspending related to Small Water Works • Over or underspending related to TWOMO (if applicable) • Missed Target Adjustment to Utilization • Total over/(under) spending for utilization Please note that Mitigation must be drawn to nil before municipal overspending is considered for utilization.
Tab 4: Summary of Entitlement	This tab summarizes the following amounts: • Total Entitlement • Child Care Adjustment / (Recovery) • Recovery of Prior Year Carry Forward – One-Time Transitional Grant

STEP # 15: SCHEDULE 3.1B - ENTITLEMENT – ELCC

PURPOSE

Schedule 3.1B captures the ELCC funding entitlement for your CMSM or DSSAB. It takes into consideration the level of expenditures and the financial flexibility policies as set out in the *Ontario Child Care and EarlyON Child and Family Centres Service Management and Funding Guideline 2024.*

Schedule 3.1B consists of 5 tabs:

1. Entitlement Calculation
2. Incremental Expenditure Adj.
3. Expenditure Thresholds
4. Transfer Payment Summary
5. Summary of Entitlement

HOW TO COMPLETE

There is **no data input required** for this schedule. To review the calculation of your entitlement:

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 3.1B – Entitlement – ELCC".

Order of ELCC Funding Application

ELCC entitlement is calculated as per the table below to provide CMSMs and DSSABs with the flexibility to fully utilize the two streams of ELCC funding including minor community based capital funds. The order of the funding application is for calculation only and does not reflect the Ministry's spending priority.

The ELCC entitlement is calculated in the following order:

1. SNR - School-Aged*
2. Other Operating - School-Aged*
3. SNR - 0-6
4. Administration (see Note 2)
5. Community Based Capital Projects (see Note 3)
6. Other Operating – 0-6

* Any expenditure for School-Aged children exceeding 20% of the ELCC allocation will be funded by municipal contributions.

Note 1: The total SNR expenditures are used to assess against the SNR minimum required spending threshold.

Note 2: Administration expenditure exceeding 10% of the ELCC allocation will be funded by municipal contributions.

Note 3: Stream 2 funding cannot be used to support Capital projects.

Note 4: Stream 2 funding must be fully utilized before stream 1 funding can be used except where a CMSM/DSSAB has not fully used Stream 2 funds on School Aged, **and** where the SNR requirement has not been met, SNR unused funds and the associated recovery will be processed as part of the Stream 2 first before Stream 1 funds are used.

A recovery may result if the SNR minimum spending requirement is not met.

All data found in this schedule is derived from other schedules within the submission. The 5 tabs in Schedule 3.1B are described below:

Tab 1: Entitlement Calculation	This tab calculates the entitlement based on all expenditures reported on schedule 2.3B. The various columns are as follows: • **Column 1 – Allocation:** This column lists the ELCC allocation as per the service agreement. • **Column 2 – Remaining Allocation – Stream 1** • **Column 3 – Remaining Allocation – Stream 2** • **Column 4 – Expenditures:** This column is the total expenditures from Schedule 2.3B. • **Column 5 – Municipal Contribution – Incremental Expenditure Adjustment:** This column indicates the incremental expenditure adjustment funded through municipal contributions. • **Column 6 – Municipal Contribution – Overspending Adjustment:** This column indicates the overspending funded through municipal contributions net of the incremental expenditure adjustment. • **Column 7 – Municipal Contribution:** This column indicates the total ELCC expenditures that are funded through municipal contributions. • **Column 8 – Total Entitlement:** This column indicates the total entitlement. • **Column 9 – ELCC Recovery:** This column indicates the funds that will be recovered by the Ministry due to underspending.
NOTE: Missed Target Adjustment: This row is applicable only at Financial Statements. Please refer to Step #2 for more information.	

Tab 2: Incremental Expenditure Adj.	This tab confirms the following: • If general operating allocation has declined since last year. For All Age Group, the tab confirms the following: • The total prior year expenditures indicated in Schedule 1.4. • The amount of general expenditures that must be spent in 2024. If a CMSM or DSSAB saw a decrease in its general operating allocation from 2023 to 2024, its 2024 general expenditures target will be reduced by the decrease. • The 2024 general expenditures (i.e., excluding SWW, Pay Equity Memorandum of Settlement and Administration) as indicated in Schedule 2.3. • For the ELCC expenditures reported in Schedule 2.3B to be incremental, the CMSM or DSSAB must have met the current year general funding expenditures target. • The Incremental Expenditure Adjustment is calculated if the expenditures were not incremental.
Tab 3: Expenditure Thresholds	This tab calculates whether the following thresholds have been met: **ELCC SNR Requirement:** The SNR benchmark is 4.1% of the 2024 ELCC allocation. **ELCC Administration Requirement:** Up to 10% of the 2024 ELCC allocation may be spent on administration expenditures. Unused administration funding will be recovered by the Ministry.
Tab 4: Transfer Payment Summary	This tab specifies the entitlement per category and the total entitlement. This tab is for Ministry use only.
Tab 5: Summary of Entitlement	This tab summarizes the following amounts: • Total Entitlement • ELCC Recovery

IMPORTANT Any expenditure that is not deemed incremental will not be funded by the Ministry and may be recovered.

STEP # 16: SCHEDULE 3.1C - ENTITLEMENT – CWELCC

PURPOSE

Schedule 3.1C captures the CWELCC funding entitlement for your CMSM or DSSAB. It considers the expenditures and the financial flexibility policies set out in the *Canada-Wide Early Learning and Child Care System Guidelines (Updated: March 2024)*.

Schedule 3.1C consists of 3 tabs:

1. Entitlement - CWELCC
2. Transfer Payment
3. Summary of Entitlement

HOW TO COMPLETE

There is **no data input required** for this schedule. To review the calculation of your entitlement:

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 3.1C – Entitlement – CWELCC".

All data found in this schedule is derived from other schedules within the submission. The 3 tabs in Schedule 3.1C are described below:

Tab 1: Entitlement	This tab calculates the entitlement based on all expenditures reported on Schedules 5.2, 5.5, 5.6, 5.8, 5.9 and 6.0. The various columns are as follows: • **Column 1 – Allocation:** This column lists the allocation amounts as per the service agreement. • **Column 2 – Expenditures:** This column is the total expenditures from Schedule 5.2, 5.5, 5.6, 5.8, 5.9 and 6.0. • **Column 3 – Entitlement Before Flexibility:** This column indicates the total entitlement available prior to the application of flexibility. • **Column 4 – Application of Flexibility:** This column is the total flexibility applied to each expense category. • **Column 5 – Entitlement – Carry Forward:** This column shows the 2024 Start-up Grants carry forward amount. • **Column 6 – Total Entitlement:** This column indicates the total entitlement including the entitlement – carry forward amount. • **Column 7 – CWELCC Adjustment/(Recovery):** This column indicates the funds that will be recovered by the Ministry due to underspending. If there are no recoveries, this column will indicate a $nil value.

Tab 2: Transfer Payment	This tab specifies the entitlement per category and the total entitlement. This tab is for Ministry use only.
Tab 3: Summary of Entitlement	This tab summarizes the following amounts: • Total Entitlement • CWELCC Adjustment / (Recovery) • Recovery of 2023 Start-up Grants

STEP # 17: SCHEDULE 4.0 - MITIGATION FUNDING

PURPOSE

Schedule 4.0 captures information relating to the mitigation funding received by CMSMs or DSSABs who experienced a reduction in their 2013 allocations due to the new funding formula framework.

The schedule applies additional municipal contributions above the CMSM or DSSAB's 2024 minimum cost sharing requirements and applies the amount against the balance of the mitigation funding received.

HOW TO COMPLETE

Schedule 4.0 is pre-populated from information derived from other schedules within the application. There is no data input required.

To review the calculation of your mitigation funding:
Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 4.0 – Mitigation Funding".

STEP # 18: SCHEDULE 4.3 - WAGE ENHANCEMENT ALLOCATION

PURPOSE

Schedule 4.3 captures information regarding Wage Enhancement (WEG) and Home Child Care Enhancement Grant (HCCEG). Please refer to the *Ontario Child Care and EarlyON Child and Family Centres Service Management and Funding Guideline 2024* for more information and eligibility requirements.

CMSMs and DSSABs are to report their Wage Enhancement in Schedule 4.3 based on the data and funding provided to Child Care Centres/Home Child Care Providers.

Where the CMSM/DSSAB requires additional WEG/HCCEG (above the notional WEG/HCCEG allocation in the amended 2024 Schedule D (Budget Schedule)), upon review, the ministry will provide an updated Budget Schedule and adjust entitlement and resulting cash flows based on the WEG/HCCEG expenditures reported through the 2024 Financial Statements submission.

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 4.3 – Wage Enhancement Allocation".

Schedule 4.3 consists of 4 tabs:

1. Child Care (CC) Centres and Home Visitors
2. Home Child Care Providers
3. Wage Enhancement (WE) Allocation Summary
4. WE Administration Allocation

Tab 1 – CC Centres and Home Visitors
CMSMs or DSSABs are to report the consolidated total by auspice for the following information:

a. Report the total number of FTEs for centre-based positions (i.e., RECE, Non-RECE and supervisor) and home visitors who received a full Wage Enhancement, along with the requested Wage Enhancement salaries and benefits components.

b. Report the total number of FTEs for centre-based positions (i.e., RECE, Non-RECE and supervisor) and home visitors who received a partial Wage Enhancement, along with the requested Wage Enhancement salaries and benefits components.

Tab 2 – Home Child Care Providers
CMSMs or DSSABs are to report the consolidated total by auspice for the following information:

a. Report the total number of Home Child Care providers who received a full HCCEG of $20 per day, along with the requested HCCEG dollar amount.
b. Report the total number of Home Child Care providers who received a partial HCCEG of $10 per day, along with the requested HCCEG dollar amount.

Tab 3 – WE Allocation Summary
This tab captures the notional allocation of the 2024 Wage Enhancement (from Schedule 3.0) and the total Wage Enhancement and HCCEG expenditures incurred in 2024. The Wage Enhancement entitlement calculated in this tab will be linked to Schedule 3.1.

The CMSMs or DSSABs are required to report the following information:

- Other expenses – WEG flexibility
  - CMSMs and DSSABs have flexibility to use any excess notional allocation to support children aged 0-12 including for General Operating, Fee Subsidy, Ontario Works (formal and informal), Repairs and Maintenance, Play Based Material and Equipment, Special Needs Resourcing, Transformation, Pay Equity Memorandum of Settlement, Camps and Children's Recreation and Capacity Building.
  - Note: Where additional WEG flexibility is used on expenditures noted above, please report in Schedule 4.3 **only** and **exclude** from Schedule 2.3, in order to avoid duplication of reporting.
  - ***Tip:** Where WEG flexibility is exercised, an error message will result if the total WEG expenditures (before exercising WEG flexibility) exceed allocation. Report the other expenses in Schedule 2.3.
  - ***Tip:** Where WEG funding needs are fully satisfied using notional allocation, but other expenses reported exceeds any excess notional allocation, an error message will result. Report any difference in Schedule 2.3.
- Number of Child Care Centres or Sites
- Number of Home Child Care Providers Agencies

Tab 4 – WE Administration Allocation
CMSMs or DSSABs must use their 2024 Wage Enhancement Administration funding allocation first before any 2015 carry forward amount can be applied towards 2024 Wage Enhancement Administration expenses. In this tab of Schedule 4.3, CMSMs and DSSABs are required to provide the following data:

AMOUNT CARRIED FORWARD FROM 2015
a. Administration of Wage Enhancement – Ongoing
b. Administration of Wage Enhancement – One Time

c. Other Child Care Program Expenses (applicable ONLY to 2015 carry forward amount of Wage Enhancement Administration funding):
The Ministry is providing CMSMs and DSSABs the flexibility to utilize any unused 2015 Wage Enhancement Administration funding on Child Care Program Operating expenses but **not** Child Care Administration expenses. ***TIP:** The same flexibility **does not apply** to the 2024 Wage Enhancement Administration funding allocation. CMSMs or DSSABs are to record the amount of 2015 Wage Enhancement Administration used on 2024 Child Care operating expense in this line **AND** Schedule 2.3 (under Gross Expenditures & Other Offsetting Revenue).

WAGE ENHANCEMENT ADMINISTRATION ALLOCATION
a. Number of Child Care Centres Receiving Wage Enhancement Administration Funding
b. Number of Home Child Care Agencies Receiving Wage Enhancement Administration Funding
c. Actual Allocation Provided to Operators (CMSMs and DSSABs are required to provide a minimum of 10% of their 2024 administration funding allocation to operators to support implementing Wage Enhancement/HCCEG).
d. Total Administration Funds Spent (including Actual Allocation Provided to Operators)
e. One-Time Transitional Grant Used for Municipal Portion of WEG Admin:
The Ministry has provided a One-Time Transitional Grant to assist with the required 50/50 cost share for Wage Enhancement administration. Please enter the amount used. This amount is also carried over to Schedule 4.7 – One-Time Transitional Grant.
*TIP: An error message will result if the Municipal Cost Share related to Ministry Entitlement Calculation amount is negative. Adjust the One-Time Transitional Grant Used for Municipal Portion of WEG Admin amount to resolve the error.

IMPORTANT Any unused 2024 Wage Enhancement Administration funding will be recovered by the Ministry.

All error messages must be cleared to promote your submission to active.

STEP # 19: SCHEDULE 4.5 - INDIGENOUS-LED PROGRAMS

PURPOSE

Schedule 4.5 captures information related to the Indigenous-led Programs funding. Please refer to the *Ontario Child Care and EarlyON Child and Family Centres Service Management and Funding Guideline 2024* for more information and eligibility requirements.

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 4.5 – Indigenous-led Programs".

Schedule 4.5 consists of 4 tabs:

1. Child care programs – Service Data
2. Child care programs – Expenditures
3. Joint child care and EarlyON Child and Family programs – Service Data
4. Joint child care and EarlyON Child and Family programs – Expenditures

Tab 1 and 3 – Service Data
In these tabs, the CMSMs/DSSABs are required to report on the following data for each individual project by distinct program categories (note - for approved Indigenous-led joint child care and EarlyON Child and Family programs, please report the service data related to child care only):

- Number of children served
- Average monthly number of children served – Fee Subsidy by age group

Tab 2 and 4 – Expenditures
In these tabs, the CMSMs/DSSABs are required to report on the following expenditures for each individual project by distinct program categories (note - for approved Indigenous-led joint child care and EarlyON Child and Family programs, please report expenditures related to entire project):

- On-going operating adjusted gross expenditures
- Adjusted gross administration expenditures – Up to 10 per cent of the Indigenous-led Programs operating allocation

Starting in 2024, flexibility may be exercised by CMSMs and DSSABs and is only permitted within each of the categories (i.e., child care programs; joint programs) where more than one project in the category has been approved by the ministry. There is **no flexibility** in funding allocation **between** these program categories of Indigenous-led programs.

IMPORTANT Any unused 2024 Indigenous-led Programs funding will be recovered by the Ministry.

STEP # 20: SCHEDULE 4.7 - ONE-TIME TRANSITIONAL GRANT

PURPOSE

Schedule 4.7 captures information regarding One-Time Transitional Grant. As the one-time transitional grant has been discontinued in 2024, any unused Prior Year Carry Forward amount will be recovered by the Ministry.

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 4.7 – One-Time Transitional Grant".

CMSMs and DSSABs are required to report the following expenditures:

- **Municipal contribution – Administration**
  Enter an amount **up to** the **municipal portion** used to support Child Care Administration. This amount can be found under the Cost Share before Flexibility column in Schedule 3.1 for Administration. CMSMs/DSSABs are entering this municipal contribution in Schedule 4.7 to determine how much of this will be supported with the Prior Year Carry Forward amount.

    *TIP: The above instruction must be adhered; otherwise, a Schedule 3.1 error will be produced in the error schedule.

- **Municipal contribution – Wage Enhancement – Administration**
  No input is required. One-Time Transitional Grant used towards the municipal portion of Wage Enhancement Administration should be entered on Schedule 4.3 – Wage Enhancement Allocation and is carried forward to this Schedule. Please refer to Step #18 – Completion of Schedule 4.3 for more information.

- **Where One-Time Transitional Grant is used to support the following expenditures, please exclude these expenditures from Schedule 2.3 and report these expenditures in Schedule 4.7 only, to avoid duplication of reporting:**
    a. Other child care operating costs
    b. Eligible expenditures for provision of child care programs and services
  *TIP: Total One-Time Transitional Grant Expenditures cannot exceed Prior Year Carry Forward, or an error will be produced in the error schedule.

IMPORTANT Any unused Prior Year Carry Forward will be recovered by the Ministry in 2024.

All error messages must be cleared to promote your submission to active.

STEP # 21: SCHEDULE 5.1 - CWELCC – FEE REDUCTION – SERVICE DATA

> **Prior to completing Schedule 5.1, please note:**
> CMSMs and DSSABs are required to report their actual service level for each category listed. **Report <u>twelve months</u> of service data (January to December)** to align with the normal reconciliation process between CMSMs/DSSABs and licensees.

PURPOSE

Schedule 5.1 captures information regarding Fee Reduction. Please refer to the *Canada-Wide Early Learning and Child Care System Guidelines (Updated: March 2024)*, <u>*Section 4: Fee Reduction*</u> for more information and eligibility requirements.

Schedule 5.1 consists of 3 tabs:

1. Children Served
2. Licensed Child Care Spaces
3. Centres and Home Providers

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 5.1 – CWELCC – Fee Reduction – Service Data".

Tab 1 – Children Served
In this tab, CMSMs/DSSABs are required to report the following data by auspice and by type of setting:

- Number of children served through fee reductions (exclude fee subsidy children)
- Average monthly number of children served through fee reductions provided by age group (exclude fee subsidy children)

Tab 2 – Licensed Child Care Spaces
In this tab, CMSMs/DSSABs are required to report the following data:

- Number of licensed child care spaces supported with fee reduction by age group, auspice and type of setting (i.e., centre or home-based), including full fee spaces occupied by children receiving subsidies

Tab 3 – Centres and Home Providers
In this tab, CMSMs/DSSABs are required to report the following data:

- Number of child care centres supported with fee reduction funding by auspice
- Number of home providers supported with fee reduction funding by auspice

STEP # 22: SCHEDULE 5.2 - CWELCC – FEE REDUCTION - EXPENDITURES

> **Prior to completing Schedule 5.2, please note:**
>
> CWELCC expenditures incurred using 2024 CWELCC funding should be reported as part of the submission (i.e., **report <u>eleven months</u> of CWELCC expenditures (February 2024 to December 2024)**).
>
> Any unspent funds recovered from licensees related to January 2024 should NOT be reported in this schedule. Ministry financial analyst will reach out as part of the Financial Statement review to ensure recovery is reflected in M2023FIS given funds were part of 2023 allocations.

PURPOSE

Schedule 5.2 captures information regarding Fee Reduction. Please refer to the *Canada-Wide Early Learning and Child Care System Guidelines (Updated: March 2024), <u>Section 4: Fee Reduction</u>* for more information and eligibility requirements.

Schedule 5.2 consists of 2 tabs:

1. By Auspice
2. By Type of Setting

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 5.2 – CWELCC – Fee Reduction – Expenditures".

For this schedule, the CMSMs or DSSABs must report the actual expenditures by auspice and by type of setting for the following:

- Expenditures to support fee reduction

  NOTE: These expenditures include fee reductions supporting all licensed child care spaces enrolled in CWELCC (including spaces occupied by an eligible child receiving fee subsidy).

- Expenditures used to support cost escalation

Tab 1 – By Auspice

This tab will require input on the expenditures for child care programs under the CWELCC system by auspice (i.e., Non-Profit, Profit, Directly Operated).

- The **Non-Profit Operations** section represents payments flowed to non-profit child care operators.
- The **Profit Operations** section represents payments flowed to for-profit child care operators.
- The **Directly Operated** section represents expenditures for child care programs under the CWELCC system (i.e., licensed centre-based or home-based child care programs under the CWELCC system) that are directly operated by the CMSM or DSSAB.

Tab 2 – By Type of Setting

This tab will require input on the expenditures for child care programs under the CWELCC System by the type of setting (i.e., centre based, home based).

*TIP: The total expenditures for each expenditure category must equal by auspice and by type of setting; otherwise, errors will be produced in the error schedule.

IMPORTANT All error messages must be cleared in order to promote your submission to active.

STEP # 23: SCHEDULE 5.3 - CWELCC – FEE SUBSIDY – PARENTAL CONTRIBUTION REDUCTION

> **Prior to completing Schedule 5.3, please note:**
>
> CMSMs and DSSABs are required to report their actual service level for each category listed. **Report <u>twelve months</u> of service data (January to December)** to align with the normal reconciliation process between CMSMs/DSSABs and licensees.

PURPOSE

Schedule 5.3 captures information regarding support for fee subsidy families. Please refer to the *Canada-Wide Early Learning and Child Care System Guidelines (Updated: March 2024), <u>Section 5: Fee Subsidy – Parental Contribution Reduction</u>* for more information and eligibility requirements.

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 5.3 – CWELCC – Fee Subsidy – Parental Contribution Reduction".

For this schedule, CMSMs/DSSABs are required to report the following data by auspice (i.e., Non-Profit, Profit, Directly Operated) and by type of setting (i.e., centre based or home based):

- Number of children served through the reduction of parental contributions

STEP # 24: SCHEDULE 5.4 - CWELCC – WORKFORCE COMPENSATION – SERVICE DATA

PURPOSE

Schedule 5.4 captures information regarding Workforce Compensation. Please refer to the *Canada-Wide Early Learning and Child Care System Guidelines (Updated: March 2024), <u>Section 6: Workforce Compensation</u>* for more information and eligibility requirements.

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 5.4 – CWELCC – Workforce Compensation".

CMSMs/DSSABs are required to report the following data separately for staff serving the following age groups: eligible children (i.e., children under 6 years old), children aged 6 to 12 who are not eligible under the CWELCC System but can still receive Workforce Compensation:

- Total number of RECE program staff, total number of RECE supervisors and total number of RECE home child care visitors supported by the wage floor
- Total number of RECE program staff, total number of RECE supervisors and total number of RECE home child care visitors supported by the annual wage increase
- Number of child care centres or sites supported by the annual wage and/or wage floor increase
- Number of home child care agencies receiving funding for annual wage and/or wage floor increase
- Total number of non-RECE program staff, total number of non-RECE supervisors and total number of non-RECE home child care visitors supported by the minimum wage offset
- Number of child care centres or sites supported by the minimum wage offset
- Number of home child care agencies receiving funding for the minimum wage offset

   IMPORTANT Where a staff is serving both age groups, please report in the age group where they mostly work.

STEP # 25: SCHEDULE 5.5 - CWELCC – WORKFORCE COMPENSATION – EXPENDITURES

Prior to completing Schedule 5.5, please note:

CWELCC expenditures incurred using 2024 CWELCC funding should be reported as part of the submission (i.e., **report eleven months of CWELCC expenditures (February 2024 to December 2024)**).

Any unspent funds recovered from licensees related to January 2024 should NOT be reported in this schedule. Ministry financial analyst will reach out as part of the Financial Statement review to ensure recovery is reflected in M2023FIS given funds were part of 2023 allocations.

PURPOSE

Schedule 5.5 captures information on the expenditures with regards to the Workforce Compensation. Please refer to the *Canada-Wide Early Learning and Child Care System Guidelines (Updated: March 2024), Section 6: Workforce Compensation* for more information and eligibility requirements.

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 5.5 – Workforce Compensation".

For this schedule, the CMSMs or DSSABs must report the following:

- Actual total expenditure on the wage floor paid out to RECE program staff, RECE supervisors and RECE home child care visitors. Each staff category is reported separately.
- Actual total expenditure on the annual wage increase paid out to RECE program staff, RECE supervisors, and RECE home child care visitors. Each staff category is reported separately.
- Actual total expenditure, by staffing category, on benefits paid out to RECE program staff, RECE supervisors and RECE home child care visitors.
- Actual total expenditure on the minimum wage offset paid out to licensees for non-RECE program staff, non-RECE supervisors, and non-RECE home child care visitors. Each staff category is reported separately.

- Actual total expenditure, by staffing category, on benefits paid out to licensees for non-RECE program staff, non-RECE supervisors, and non-RECE home child care visitors.

*TIP: Where a staff is serving both age groups, CMSMs/DSSABs should determine an appropriate methodology that proportionately allocates the expenditures between time spent serving each age group.

STEP # 26: SCHEDULE 5.6 - CWELCC – ADMINISTRATION FUNDING FOR CMSMs/DSSABs

> **Prior to completing Schedule 5.6, please note:**
>
> Report <u>twelve months</u> of CWELCC Administration data and expenditures (January to December).

PURPOSE

Schedule 5.6 captures information on the number of staff, full-time equivalency (FTE), and salaries and benefits of positions that support the administration of the CWELCC System. It also captures other CWELCC administration costs such as implementation, transition and IT costs associated with supporting the CWELCC system.

This schedule is where CMSMs and DSSABs are to include staffing charge backs from central departments (e.g., IT, HR, Finance, etc.). Where possible, the number of staff and FTE for these charge back costs should be provided in this schedule.

> ***IMPORTANT*** CWELCC System administration allocation was provided on top of the 2024 Child Care allocation. Do not include any staffing expenditures related to Child Care Administration for General, Expansion and ELCC that are funded through the 2024 Child Care allocations. Do not include any staffing expenditures related to Wage Enhancement that are funded through the 2024 Wage Enhancement or Wage Enhancement Administration allocations.

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 5.6 – CWELCC – Administration for CMSMs/DSSABs".

In deciding if the staffing should be reported on Schedule 5.6, ask the following question:
"Would the position still exist if the directly delivered child care program closed?"
If the position would continue to exist, report the position on Schedule 5.6.

Please enter the positions description (title), number of staff, number of FTEs, salaries, and total benefits expenditure based on the actuals from January to December.

*TIP: When entering the number of staff, a whole number is required to designate an individual whether he/she is full-time or part-time.

*TIP: Do **not include** the benefits portion in the salaries column. Benefits should be reported in aggregate in the "Benefits" column.

- When entering the total benefit costs for the individuals reported, this line should include mandatory benefits (i.e., CPP, EI, and EHT), benefit plan costs (i.e., ADD, LTD, extended health, dental) as well as other benefits (i.e., WSIB, maternity top-up).

    *TIP: An error message will result if the FTE of staff reported exceeds the number of staff that has been entered.

    IMPORTANT All error messages must be cleared to promote your submission to active.

STEP # 27: SCHEDULE 5.7 - CWELCC – START-UP GRANTS – SERVICE DATA

PURPOSE

Schedule 5.7 captures information regarding Start-up Grants. Please refer to the *Canada-Wide Early Learning and Child Care System Guidelines (Updated: March 2024), Section 9: Start-Up Grants* for more information and eligibility requirements.

Schedule 5.7 consists of 2 tabs:

1. 2024
2. 2023

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 5.7 – CWELCC – Start-Up Grants – Service Data".

CMSMs/DSSABs are required to report the following data respective to the funding year:

- Number of net new licensed spaces supported with start-up grants broken down by auspice (i.e., Non-Profit, Profit)
- Number of net new licensed spaces supported with start-up grants by type of setting (i.e., centre based, home based)
- Number of net new licensed spaces supported with start-up grants by age group (i.e., infant, toddler, preschool)

IMPORTANT Licensed home child care spaces created by for-profit home child care agencies should be reported as for-profit. This is consistent with auspice reporting in EFIS.

The classification to account all LHCC spaces as not-for-profit applies only for the purpose of auspice ratio determination and does not extend to EFIS reporting at Financial Statements.

IMPORTANT The data is defined as the number of net new child care spaces that were created, as per fully executed service agreements with CWELCC-enrolled child care licensees, supported through Start-up Grant funded space creation projects completed by December 31.

Start-up Grant funded space creation projects should include projects both fully and partially funded by Start-up Grants. The net new child care spaces should only be reported in the calendar year that the project was completed.

*TIP: An error message will result if the number of net new licensed spaces supported with start-up grants do not equal by auspice, setting and age.

*TIP: An error message will result if the number of net new licensed spaces supported with 2024 start-up grants is reported but there is no data entered in Schedule 5.8 – 2024 funding commitments completed in 2024 or vice versa.

*TIP: An error message will result if the number of net new licensed spaces supported with 2023 start-up grants is reported but there is no data entered in Schedule 5.8 – 2023 funding commitments completed in 2024 or vice versa.

IMPORTANT All error messages must be cleared to promote your submission to active.

STEP # 28: SCHEDULE 5.8 - CWELCC – START-UP GRANTS – EXPENDITURES

PURPOSE

Schedule 5.8 captures information on the expenditures with regards to Start-up Grants. Please refer to the *Canada-Wide Early Learning and Child Care System Guidelines (Updated: March 2024), Section 9: Start-Up Grants* for more information and eligibility requirements.

Schedule 5.8 consists of 2 tabs:

1. 2024
2. 2023

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 5.8 – CWELCC – Start-Up Grants – Expenditures".

Tab 1 – 2024
In this tab, CMSMs/DSSABs are required to report the following data by auspice (i.e., Non-Profit, Profit) and by type of setting (i.e., centre based, home based):

- Funding commitments entered in 2024
- Disbursements made on 2024 commitments
- Funding commitments completed in 2024 (that is, fully completed projects)
- Funding committed but not paid to applicants by December 31 of the year when the project was supposed to complete (amount to be returned to the ministry)
- Funding recovered on current year commitments from applicants who withdrew from CWELCC, ceased operations prior to March 31, 2026, or used funds on ineligible expenses (amount to be returned to the ministry)

> ***TIP:** Funding commitments entered during the year cannot exceed Start-up grant allocation and disbursements made on current year commitments cannot exceed funding commitments entered during the year; otherwise, errors will be produced in the error schedule.

Tab 2 – 2023
In this tab, CMSMs/DSSABs are required to report the following data by auspice (i.e., Non-Profit, Profit) and by type of setting (i.e., centre based, home based):

- Disbursements made in 2024 on 2023 commitments
- 2023 funding commitments completed in 2024 (that is, fully completed projects)

- Funding committed but not paid to applicants by December 31 of the year when the project was supposed to complete (amount to be returned to the ministry)
- Funding recovered on current year commitments from applicants who withdrew from CWELCC, ceased operations prior to March 31, 2026, or used funds on ineligible expenses (amount to be returned to the ministry)

*TIP: Funding commitments carry forward from 2023 must either be completed, carry forward to 2025 or recovered and returned to the ministry; otherwise, errors will be produced in the error schedule.

IMPORTANT All error messages must be cleared in order to promote your submission to active.

STEP # 29: SCHEDULE 5.9 - CWELCC – EMERGING ISSUES

PURPOSE

Schedule 5.9 captures information on the expenditures with regards to Emerging Issues. Please refer to the *Canada-Wide Early Learning and Child Care System Guidelines (Updated: March 2024)*, *Section 8: Emerging Issues* for more information and eligibility requirements.

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 5.9 – CWELCC – Emerging Issues".

For this schedule, CMSMs/DSSABs must report on the total expenditures supporting emerging issues.

STEP # 30: SCHEDULE 6.0 - CWELCC – PROFESSIONAL LEARNING

PURPOSE

Schedule 6.0 captures information on the expenditures with regards to Professional Learning. Please refer to the *Professional Learning Funding Guidelines (Released Date: March 2024)*, for more information and eligibility requirements.

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 6.0 – CWELCC – Professional Learning".

Schedule 6.0 consists of 2 tabs:

1. Service Data
2. Expenditures

Tab 1 – Service Data
In this tab, CMSMs/DSSABs are required to report the following data:

- Number of child care program staff and supervisors participated in professional learning
- Number of EarlyON program staff and supervisors participated in professional learning
- Number of child care licensees (centre-based and home child care agencies) supported
- Number of EarlyON Child and Family Centres supported
- Number of individuals participating in mentorship programs
- Number of additional staff participated in professional learning – Child Care
- Number of additional staff participated in professional learning – EarlyON

Tab 2 – Expenditures
In this tab, CMSMs/DSSABs are required to report the following expenditures:

- Total professional learning expenditures – Child Care
- Total professional learning expenditures – EarlyON

Please refer to *Professional Learning Funding Guidelines (Released Date: March 2024)* for definitions of each data element.

STEP # 31: REVIEW OF SUBMISSION

PURPOSE

The last four schedules of the Financial Statements Submission have been created in order for CMSMs and DSSABs to have the ability to identify and correct any inconsistencies prior to activating the submission.

The schedules are as follows:

1. Data Analysis and Review
2. Guideline Adherence Confirmation
3. Warnings
4. Errors

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, select the appropriate schedule as listed below.

You are requested to review and update (if required) the information in the four schedules where necessary:

1. **Data Analysis and Review:** This schedule compares the average daily fee subsidy cost to average monthly number of children and average monthly number of children served to staff FTE.

2. **Guideline Adherence Confirmation:** Please read the warning on guideline adherence and confirm whether or not your submission is in compliance by selecting "YES" or "NO". A selection must be made in order to promote your file to active status.

3. **Warnings:** Follow-up on all items where "YES" cells are highlighted in red and provide an explanation in order to promote the file to active.

4. **Errors:** If there is a "YES" cell highlighted in red at the top, there is an error that must be cleared in the submission. Please identify the error listed in this schedule and correct the error by referring to the specific schedule. A definition of the error is provided in the description column.

> ***IMPORTANT*** Your submission cannot be promoted to "active" status until all **ERROR** messages have been addressed and cleared.

STEP # 32: SUBMISSION MANAGEMENT

PURPOSE

The Submission Management area allows the Modifier to validate the Recipient Working Version and promote it for approval. It also allows the Approver to sign-off on and electronically send the submission as Recipient Active Version to the Ministry.

HOW TO COMPLETE (MODIFIER ROLE)

Under "Submission Management", expand the folder. The folder will expand and reveal 2 task boxes:

1. **Version Description and Summary:** This area allows you to manage the various versions of the file. Ensure the correct data is populated into the "Recipient Working Version" as this will be the file submitted to the Ministry.
2. **Validate and Promote for Approval:** The process to validate and promote submission for approval is as follows:
   - Click on the file name under the header: "Planning Unit"
   - Click on "Actions"
   - Select "Validate"; if the sub-status column shows "Invalid Data", you must click "Invalid Data" and correct the listed errors. If the sub-status column shows "Validated", proceed to the next step.
   - **NOTE:** Please ensure the file is highlighted by selecting it under "Planning Unit"
   - Click on "Actions"
   - Click on "Change Status" and select "Promote"
   - Click on "Ok"
   - The submission is promoted and flagged for the Approver. The file is now read-only for the Modifier.
   - The Approver will then log into EFIS, review, and change the status to "Approve" in order to submit the EFIS file to the Ministry.

HOW TO COMPLETE (APPROVER ROLE)

Once a submission has been promoted for approval by the Modifier, the Modifier no longer has write access to the Working Version and the next user in line is the Approver. The Approver is responsible for reviewing the submission and deciding how to proceed with it. The Approver has two choices: (1) running the sign-off process on the submission or (2) rejecting the submission which will be returned to the Modifier. Once approved, the data is automatically copied from the Recipient Working Version to the Recipient Active Version as well as the FA Working Version.

Under "Submission Management", expand the folder. The folder will expand and reveal 3 task boxes:

1. **Version Description and Summary:** This area allows shows the various versions of the file. Ensure the "Recipient Active Version" has been activated and submitted to the Ministry once approver signs off in the "**Recipient Approver Sign – Off**" Schedule.

2. **Recipient Approver Sign-Off:** The steps to approve and sign-off on the submission is as follows:
   - Under Submission Management → click Recipient Approver Sign-Off
   - Within the form, click the dropdown beside "**Are you sure you want to sign-off the current submission?**" → select "**Yes**" then click the Save icon.

   The status of the Submission will be changed to Active and the Activation date will be updated.

3. **Reject Submission:** If the Approver decides that the submission is not satisfactory and not ready for further sign-off, the approver can reject and return the submission to the Modifier. The steps to reject the submission are as follows:

   - Under Submission Management → Reject Submission
   - Once the Recipient name under Planning Unit is selected, select **Actions** → **Change Status**
   - The Change Status screen will pop-up, select **Reject** from the **Select Action** dropdown list, and select **<Automatic>** from the **Select Next Owner** dropdown list. Enter comments if required, then select **OK**

The Approvals status will change to Not Signed off. The Owner will revert back to the Modifier and Recipient Working version of the submission will no longer be read-only and changes can be made.

IMPORTANT The report versions of your Certificate and Sign-Off Report must be printed from the Recipient Active Version of the EFIS submission and signed by 2 members of your CMSM or DSSAB who have signing authority. (Alternatively, a corporate seal can be affixed to this report.) Please upload the signed reports to the Ministry through TPON.

REPORTING

After completing the steps in Step #32 - Submission Management, the CMSM or DSSAB has formally submitted its 2024 Financial Statements EFIS 2.0 file to the Ministry of Education (i.e., Recipient Active Version).

CMSMs and DSSABs are required to submit the following REPORTS (scanned copy) of the following sections of their **Recipient Active Version** of the 2024 Financial Statements EFIS 2.0 submission:

- Signed Certificate; and
- Signed Sign-Off Report;

Please select REPORTS in EFIS 2.0 to print out the pages above.

To support our burden reduction efforts, supporting materials should be uploaded to the ministry through a feature that has been introduced in the TPON portal. Please refer to the instructions on uploading documents to TPON that has been provided as part of this financial reporting package.

DSSABs are also required to submit the following documentation to support the Territory Without Municipal Organization (TWOMO) allocation:

- Approved 2024 DSSAB budget (not applicable for CMSMs); and
- Levy Apportionment details (not applicable for CMSMs)

Please upload these to the ministry through TPON.

ASSISTANCE WITH EFIS

For **user/navigation assistance** on EFIS 2.0, please contact:

> EFIS Technical Support
> Telephone: 416-326-8307
> E-mail: efis.support@ontario.ca

For **data input assistance**, please contact your Financial Analyst:

Financial Analyst	Telephone #	E-mail Address
Agnes Chan	416-270-5846	Agnes.Chan2@ontario.ca
Cynthia Chen	416-564-5072	Cynthia.Chen@ontario.ca
Jonathan Hodge	416-268-8135	Jonathan.Hodge@ontario.ca