

Instructions on Completing the 2015 Estimates Submission in EFIS 2.0

Overall Purpose

The Estimates submission identifies the level of provision of services and associated expenditures and revenues projected by the CMSMs and DSSABs for the upcoming calendar year of January 1 to December 31, 2015.

Reminder

Please ensure that you have selected **M2015EST** file from the home page.

File Naming Convention

Please ensure you have selected the appropriate file, **M2015EST**. There is no requirement for file naming in EFIS 2.0.

New in this Cycle – EFIS 2.0

An updated reporting system, EFIS 2.0, has been introduced by the Ministry. This system is developed utilizing the Oracle Hyperion Planning Application. EFIS 2.0 will allow you to enter your data, similarly to EFIS 1.0. The following is an overview of EFIS 2.0:

- ✓ Schedule 1.1 – Contractual Service Targets – Service Agreements
 - No drop down for selecting “Provincial/Municipal Cost Share”
 - Report data elements supported with Provincial Funding and Required Municipal Cost Share **Only** (i.e. all funding outlined in your service agreement budget schedule)
 - Please use the comment box to note any difference from the above.
 - Please refer to schedule 3.1 section for explanation of missed target adjustment.

- ✓ Schedule 1.2 – Other Service Targets – Service Agreements
 - No FDK Before and After School column (Col. 3 EFIS 1.0).
 - “Special Needs Resourcing” column (Col. 5 EFIS 1.0) replaced with “Staff” column (Col. 5 EFIS 2.0).
 - Service targets reported on this schedule should include **all** children served regardless of funding types (i.e. all targets included in schedule 1.1, plus any over-spending or any other sources of funding that does not attract provincial funding).

- ✓ Schedule 2.1 – Staffing (Direct Delivery of Services)
 - Two new columns:
 - Benefits Subtotal (Col. 5)
 - Salaries and Benefits Total (Col. 6)
 - Two new rows at the bottom of the page:
 - Program Staff: Standard work week across all positions.
 - Program Staff: Number of hours in a standard work week.

- ✓ Schedule 2.2 – Staffing (Child Care Administration)
 - Two new columns:
 - Benefits Subtotal (Col. 5)
 - Salaries and Benefits Total (Col. 6)
 - Two new rows at the bottom of the page:
 - Administration Staff: Standard work week across all positions.
 - Administration Staff: Number of hours in a standard work week.

- ✓ Schedule 2.3 – Adjusted Gross Expenditures
 - Page 1
 - No row for “Fee Subsidy – Extended Day”. (Line 1.3 EFIS 1.0)
 - No row for “Territory without Municipal Organization”. (Line 3.2 EFIS 1.0)
 - No gross expenditures or offsetting for Miscellaneous
 - Page 2
 - No row for “Fee Subsidy – Extended Day” (Line 1.3 EFIS 1.0).
 - No rows for “Territory without Municipal Organization” (Line 3.2 EFIS 1.0).
 - No gross expenditures or offsetting for Miscellaneous
 - New EFIS 2.0 “Auspice Consolidated Adjusted Gross Expenditures (Col. 17)”.
 - Page 3
 - Removed, as the auspice consolidated adjusted gross expenditures are reported on page 2.

- ✓ Schedule 2.4 – Projected Expenditures
 - New “description” column in “other amounts” where a description is required for other sources reported.

- ✓ Schedule 2.7 – TWOMO Expenditures (only relevant for DSSABs)
 - New “description” column where details of other revenue sources are required to be reported.

- ✓ Schedule 2.9 - Family Support Programs
 - Reporting for data elements, expenses and entitlement are in a separate application and are not required in the Estimates submission. There is no schedule 2.9 in this file.

- ✓ Schedule 3.0 – Child Care Allocations and Wage Enhancement Funding
 - New Wage Enhancement allocations indicated on this schedule.
 - No Family Support Program allocations indicated on this schedule.

✓ Schedule 3.1 – Entitlement Calculation

- New layout
- Column 1 – Allocation: This column lists the allocation amounts as per the service agreement.
- Column 2 – Minimum Cost Share Requirement: This column indicates the 80:20 and 50:50 minimum cost share requirements.
- Column 3 – Allocation and Cost Share: This column indicates the total amount of expenses required in order to obtain the entire allocation.
- Column 4 – Expenditures: This column indicates the total expenditures from schedule 2.3.
- Column 5, 6, & 7 – Entitlement Before Flexibility: These columns indicate the values in each cost share requirement prior to the application of flexibility.
- Column 8 – Entitlement Before Flexibility: This column is a total of column 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.
- Column 11, 12, & 13 – These columns indicate the use of flexibility in each cost share requirement area.
- Column 14 – Application of Flexibility: This column indicates the total flexibility applied to each expense category.
- Column 15 – Cost Share of Flexibility: This column indicates the 80:20 and 50:50 cost share portion of the entitlement after the application of flexibility.
- Column 16 – Total Entitlement: This column indicates the total entitlement calculated by combining the amounts for entitlement before flexibility and application of flexibility.
- Column 17 – Actual Cost Share: This column indicates the total cost share calculated by combining the cost share before flexibility and cost share of flexibility.
- 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.
- Row 6.1 – 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 the aggregate, the Recipient's entitlement and cash flow will be reduced by 1% to reflect the underachievement of contractual service targets. This is not applicable for Estimates submission.

✓ Schedule 3.1 – Adjustment for Administration Overspending

- This schedule indicates the following:
 - The maximum allowable administration expenditure limit.
 - The total expenditures indicated in schedule 2.3.
 - Calculation of over (under) spending based on the Ministry limit.
 - The compliance status based on the 10% administration limit.
 - The Municipal contribution in excess of cost share requirement
 - The total adjustment for administration overspending. If there is no adjustment, this row will indicate a value of \$nil.

- ✓ Schedule 3.1 – Transfer Payments Summary
 - This schedule indicates the entitlement per each category and the total entitlement for the sectors.

- ✓ Schedule 3.1 – Breakdown of Capital
 - This schedule indicates the following:
 - Carry forward capital retrofit balance from prior year
 - Allocation in the current year
 - Ministry cost share allocation
 - Municipality cost share allocation
 - Committed carry forward amount to next year

- ✓ Schedule 3.1 – Entitlement – Overspending or Underspending for Utilization
 - This schedule indicates the following:
 - Municipal contribution in excess of cost share requirement
 - Recovery by Ministry
 - Expenditures related to prior year capital carry forward
 - Underspending related to Small Water Works
 - Missed Target Adjustment to Utilization
 - Total over (under) spending for utilization

- ✓ Schedule 4.0 – Mitigation Funding
 - Only 1 column that indicates all of the balances

- ✓ Schedule 4.1 – Capital Carry Forward
 - In EFIS 2.0, the cell will highlight in red if you have entered a capital carry forward amount that exceeds the maximum allowed.
 - The error column has been removed.

- ✓ Schedule 4.2 – Per Diem Rates
 - This schedule allows you to enter per diem rates for centre-based and home based fees.
 - This schedule also provides a notes page to provide further explanations on the per diem rates.

- ✓ Schedule 4.3 – Wage Enhancement Allocation Schedule
 - Part I: Wage Enhancement Allocation will indicate the following:
 - Preliminary Allocation as indicated on schedule 3.0
 - Details about child care centres & PHDC visitors
 - Part II: Wage Enhancement Administration Allocation details
 - Please refer to steps for completion of schedule 4.3 in the detailed instructions.
 - This schedule is not applicable for estimates submission.

- ✓ Data Analysis and Review: This schedule provides analysis on the average daily fee subsidy cost per child, average monthly number of children served, and FTE.

- ✓ Errors: This schedule will list the invalid areas that must be updated prior to submitting the file.

- ✓ Warnings: This page displays areas that require explanations due to warnings. You must provide an explanation in order to promote the file for submission.

Components of the Estimates Submission

The Estimates submission is comprised of a task list which lists the following categories:

1. Submission Inputs and Query
 - a. Inputs and results: this includes all of the schedules that are required to be completed to file the submission.
 - b. Reports: This allows you to view schedules in a report format, print, export to excel, and save as pdf.
 - c. Validating Forms: This summarizes the valid data that is allowed as an input in each cell for the relevant schedule.
2. Submission Management
 - a. Version Description and summary: This area allows you to view all of the different versions of the file and the applicable notes.
 - b. Flag Submission for Approval: This allows you to promote the submission for approval.
 - c. Validate and promote for approval: This allows you to validate the data and approve the submission.

Suggested Order of Entry

It is recommended to complete the submission in the order in which it appears within the EFIS 2.0 web application (schedule 1, schedule 2, schedule 3, and schedule 4).

Steps for Completion

Following these 16 steps will allow you to complete your estimates submission.

STEP # 1 – Completion of Schedule 1.1 (Contractual Service Targets)

PURPOSE

Schedule 1.1 captures the contractual service targets which are included in the service agreement. The definitions of these service targets can be found in the Ontario Child Care Service Management and Funding Guideline - 2015, Section 2: Ministry Business Practice Requirements, "Service/Financial Data and Targets". These service targets were negotiated as part of the service contracting process for 2015.

HOW TO COMPLETE

In EFIS 2.0, under "Input and Results", select "Schedule 1.1 – Contractual Service Targets".

There is no data entry required on this schedule as all the required data will be loaded automatically from your 2015 service agreement once submitted to the Ministry.

Receipt of Service Agreement Prior to the Release of the Estimates Document Set

If you remitted your 2015 service agreement to the Ministry of Education prior to the release of the 2015 Estimates Document Set, Schedule 1.1 will be automatically populated.

Receipt of Service Agreement After the Release of the Estimates Document Set

If you remitted your 2015 service agreement to the Ministry of Education after the release of the 2015 Estimates Document Set, you will notice schedule 1.1 will not be pre-populated. Please contact your financial analyst in order to update this schedule.

NOTE: Service targets data must be included in Schedule 1.1 to promote your submission to active status.

STEP # 2 – Completion of Schedule 1.2 - Other Service Targets

PURPOSE

Schedule 1.2 captures additional service targets, beyond those included in the service agreement. The definitions of these service targets can be found in the Ontario Child Care Service Management and Funding Guideline - 2015, Appendix A, “Data Elements and Definitions”.

These service targets are included in the Estimates submission to provide a more comprehensive overview of child care service levels.

HOW TO COMPLETE

In EFIS 2.0, under “Input and Results”, select “Schedule 1.2 – Other Service Targets”.

This schedule is for each CMSM or DSSAB to enter the projected service target information. The service target levels identified should reflect the projected service levels for the upcoming year.

HINT: Targets are required to be entered as follows: # = no decimal places, average monthly # = 1 decimal place and FTE = 2 decimal places.

Complete the following 3 tabs:

Total Grid 1	Include the estimated number of children served regardless of funding type for each listed area.
Total Grid 2	Include the estimated number of FTEs for each area.
Total Grid 3	Include the estimated number of other targets for each area. The other service targets reported on this page should only include the projection of children and data receiving provincial subsidies through the 2015 allocation or through the mitigation funding.

STEP # 3 – Completion of Schedule 2.1 - Staffing (Direct Delivery of Service)

PURPOSE

Schedule 2.1 captures information on the number, full-time equivalency (FTE), salaries and benefits of individuals performing duties for directly operated programs (centre-based or home-based licensed child care programs or special needs resourcing services). These individuals **MUST BE** employees of the CMSM/DSSAB as this schedule only captures staffing under a direct delivery service model.

Include all staffing expenditures even if funded from other sources and not fully subsidized by the Ministry.

HOW TO COMPLETE

In EFIS 2.0, under “Input and Results”, select “Schedule 2.1 – Staffing (Direct Delivery of Service)”. For each of the services directly provided by the CMSM or DSSAB, complete the columns as applicable.

HINT: In deciding if the staffing should be reported on this schedule or 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, otherwise report them on schedule 2.1.**

Complete the following tabs:

Working Hours	Answer the two questions indicated on this page.
Total	<p>Complete the following columns on this tab:</p> <ol style="list-style-type: none"> 1. Description: Enter the position or title of the individuals. 2. Number of Staff: A whole number is required to designate an individual whether he or she is full-time or part-time. 3. Number of FTEs: Enter the full-time equivalency of individuals. Full-time equivalency is calculated as the number of hours worked during the year / 1820 hours (35 hrs. per week * 52 weeks). For example, if a part-time person works for 15 hours every week, their FTE would be: (15 hours X 52 weeks) / 1820 hours per year = 0.43 FTE. 4. Salaries: Enter the salary costs of the individuals. Salaries include the following: payments to all full-time, part-time, temporary, occasional, summer or other employees. Included in this account line are premium pay, overtime pay, vacation pay, and other direct monetary compensation paid to employees. Ensure that you have not included benefits in this column, as they are to be reported in the aggregate strictly in the benefits column at the bottom.

	<p>5. Benefits subtotal: Enter the aggregate benefit costs in the open cell towards the end of the column for all of the individuals reported. This account line includes 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).</p> <p>6. Salaries and Benefits Total: This column will provide the aggregate amount reported on this page.</p>
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HINT: An error message will result in the “Errors and Warnings” section if the FTE of staff reported in column 3 exceeds the number of staff reported in column 2 on the same line. Any error messages will need to be cleared in order to promote your submission to active.

STEP # 4 – Completion of Schedule 2.2 - Staffing (Child Care Administration)

PURPOSE

Schedule 2.2 captures information on the number, full-time equivalency (FTE), salaries and benefits of individuals who support the administration of child care services in the service agreement. 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.

Include all staffing expenditures even if funded from other sources and not fully subsidized by the Ministry.

HOW TO COMPLETE

In EFIS 2.0, under “Input and Results”, select “Schedule 2.2 – Staffing (Child Care Administration)”. Please follow the same steps as those identified in step # 4 above to report the number, FTE, salary and benefit costs.

HINT: In deciding if the staffing should be reported on this schedule or schedule 2.1, ask the following question: **“Would the position still exist if the direct delivery child care or SNR program closed?” If the position(s) would continue to exist, report the position(s) on schedule 2.2, otherwise report them on 2.1.**

HINT: An error message will result in “Errors and Warnings” section if the FTE of staff reported in column 3 exceeds the number of staff reported in column 2 on the same line. Any error messages will need to be cleared in order to promote your submission to active.

PURPOSE

Schedule 2.3 captures information on gross expenditures and revenue streams for child care programs by auspice (Non-profit, Profit, Directly Operated, Other) over two pages.

The non-profit section represents payments flowed to non-profit child care operators.

The profit 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 their role as service system managers.

HOW TO COMPLETE

In EFIS 2.0, under “Input and Results”, select “Schedule 2.3 – Total Adjusted Gross Expenditures”.

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.

CMSM/DSSABs are to include all expenses for child care services, *regardless of the funding source*.

This schedule is broken down into three sections as follows:

- Section 1: Core Service Delivery & Special Purpose
- Section 2: Total Capital
- Section 3: Total

The sections are further broken down into different categories (listed below). Expenditures are to be reported in the appropriate categories in which the projected expense is to be incurred. Further descriptions of each category are outlined in the Ontario Child Care Service Management and Funding Guideline - 2015.

1. General Operating

Enter the projected amount of funding by auspice 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 Service Management and Funding Guideline - 2015.

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 on this schedule.

2. Fee Subsidy

Enter the projected amount of funding to be flowed for fee subsidy by auspice. Fee subsidy is required to be split out by regular, and recreation.

3. Ontario Works/LEAP

Enter the projected amount of funding to be flowed to child care operators to support Ontario Works participants including LEAP participants and Ontario Disability Support Program (ODSP) recipients in approved employment assistance activities. The total expenditures need to be broken down by formal and informal expenses. Informal care is only provided in private-home day care agencies and thus should be reported under the “Other” category.

4. Pay Equity Memorandum of Settlement

CMSMs/DSSABs are to report their expenses related to proxy pay equity pursuant to the 2003 Memorandum of Settlement in EFIS 2.0.

5. Special Needs Resourcing

Enter the projected amount of funding by auspice 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.

6. Administration

Enter the administrative costs associated with “Other” only. The administrative costs for non-profit and profit service operators are indirectly funded through the contract with the operator and the CMSM or DSSAB.

Examples of administration expenditures include: staffing and benefit costs, purchased professional services – non-client (purchase of service from an organization that is not your own), advertising and promotion, building accommodation, travel, education and staff training, technology, general office expenses and corporate charge backs.

Education and staff training costs may also be reported as a capacity building expenditure if the staff members are directly involved in creating and running workshops to support eligible service providers.

Further details of the description of these types of expenses can be found in the Ontario Child Care Service Management and Funding Guideline - 2015.

7. Repairs and Maintenance

Enter the projected amount of funding to be flowed by auspice to support child care service providers and private home day care agencies that are not in compliance or may be at risk of not being in compliance with licensing requirements under the Day Nurseries Act.

8. Play-based Material & Equipment

Enter the projected amount of funding to be flowed by auspice to support non-profit and for-profit child care operators to purchase non-consumable supplies/equipment to support the regular operation of the child care program.

9. Capacity Building

Enter the projected amount of funding to be flowed by auspice 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 Service Management and Funding Guideline - 2015”.

10. Small Water Works

Enter the projected amount of funding to be flowed by auspice to licensed child care centres that have historically received SWW funding.

11. Transformation

Enter the projected amount of funding to be flowed to non-profit and directly operated child care operators to support business transformation activities.

12. Miscellaneous

The projected amount to be incurred for miscellaneous expenditures is reported in this expenditure line. This amount is pre-populated based upon the completion of Schedule 2.6. Expenditures that do not fit under any other expenditure category on Schedule 2.3 and have been discussed with your Child Care Advisor should be reported here. Please report the expenditures under Schedule 2.6 – Miscellaneous, so that the amount will flow through to Schedule 2.3 accurately.

Required Parent Contribution

- Enter the required parental contribution for subsidized child care spaces where the parents are required to pay, through income testing, a portion of the cost (i.e. space is not 100% subsidized by the CMSM/DSSAB).

HINT: This column should never be blank unless the CMSM or DSSAB only has children under a 100% full subsidy.

Parental Full Fee

- This column is only applicable for directly operated centres. Enter the projected amount of parental full fee revenue received where the parents are paying the full cost of the space in order for their child to attend the centre.

HINT: This column should never be blank unless the CMSM or DSSAB has no parents paying the full cost of a space.

Other Offsetting Revenues

- Enter all other offsetting revenues, where applicable.

HINT: Do **not** include the legislated provincial/ municipal cost sharing portion or 100% municipal contributions in excess thereof. This should be used to report revenues from sources **outside** the CMSM or DSSAB.

STEP # 6 – Completion of Schedule 2.4 - Projected Expenditures

PURPOSE

Schedule 2.4 captures the same projected expenditures reported in Schedule 2.3 but through a different breakdown in categories. This data will help inform the Ministry of the projected expenditures to be incurred by the CMSM/DSSAB in these categories.

HOW TO COMPLETE

In EFIS 2.0, under “Input and Results”, select “Schedule 2.4 – Projected Expenditures”.

The non-profit operations line represents payments flowed to non-profit child care operators.

The profit operations line represents payments flowed to for-profit child care operators.

The directly operated line represents expenditures incurred by child care programs (i.e. licensed centre-based or home-based child care programs, or special needs resourcing services) directly operated by the CMSM or DSSAB.

The “Other Auspices” line represents expenditures incurred by the CMSM or DSSAB in their role as service system managers.

Please complete the following tabs:

Child Care Expenses	Expenditures reported on this schedule should represent total child care expenses of the CMSM or DSSAB regardless of whether the funding is Ministry, municipal contributions or other offsetting revenues. CMSM/DSSABs are to include all expenses incurred related to child care services, <i>regardless of the funding source</i> . Complete the following columns on this tab: 1. Salaries, wages and employee benefits: Directly operated salaries, wages and employee benefits is linked from Schedule 2.1.
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	<p>Administration salaries, wages and employee benefits are linked from Schedule 2.2. Any remaining salaries, wages and employee benefits not captured in the two categories above can be entered under Other.</p> <p>2. Materials (and all other expenses not reported in other columns): This column is broken down by directly operated, administration and other. Enter the projected expenditures to be purchased for directly operated child care programs such as non-consumable supplies/equipment, information technology, and kitchen supplies. Enter the projected expenditures to be purchased that relate to administration expenses of running the directly operated child care program except staffing. All other expenses that do not fit in the other categories should be reported in this column under “Other Auspices”.</p> <p>3. Contracted services: This column is to report the projected expenditures associated with purchase of service agreements with child care operators and external agencies. Contracts with external agencies that provide services to the directly operated child care programs should be entered under Directly Operated. Contracts with external agencies such as legal, accounting, etc. should be entered under Administration.</p> <p>4. Rents and financial expenses: This column is to report the projected expenditures for the cost to run child care programs associated with building accommodation and utilities.</p> <p>5. Projected Expenditures: This column indicates the total balances by aggregating all of the columns on this page.</p>
Other Expenses	<p>Please use the “Other” tab to report adjustments or expenditures that do not fit into any of the 4 columns on Child Care Expenses tab.</p> <p>Please complete the following columns on this tab:</p> <p>1. Description: An explanation of the balance will need to be provided to your Financial Analyst.</p> <p>2. Other Amount: Report the total amount for the applicable source.</p>

To adjust the gross expenditures to the adjusted gross expenditures, Other Revenues from Schedule 2.3 have been automatically brought into this Schedule.

The total adjusted gross expenditures from this schedule on the summary tab need to match to Schedule 2.3, Auspice Consolidated – Adjust Gross Expenditures. You will not be able to promote your submission to active if the two Schedules do not agree.

STEP # 7 – Completion of Schedule 2.6 - Miscellaneous

PURPOSE

Schedule 2.6 captures projected 2015 miscellaneous costs. These costs are defined as costs that do not meet the definitions under any of the other categories on Schedule 2.3 listed above.

Other system needs expenditures that do not fit under any of the expense categories should be reported under this schedule provided that the CSM or DSSAB has consulted with their Child Care Advisor and both parties have agreed that the expenditure cannot fit under any other expense category. System needs are further explained in the Ontario Child Care Service Management and Funding Guidelines – 2015 – Section 2: Ministry Business and Practice Requirements.

HOW TO COMPLETE

In EFIS 2.0, under “Input and Results”, select “Schedule 2.6 – Miscellaneous”.

Please provide a detailed description of all Miscellaneous expenditures along with the amount.

STEP # 8 – Completion of Schedule 2.7 - TWOMO Expenditures

PURPOSE

Schedule 2.7 captures the projected 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

In EFIS 2.0, under “Input and Results”, select “Schedule 2.7 - TWOMO Expenditures (only relevant for DSSABs)” and complete the following sections:

- Section A: Calculation of TWOMO Levy
 - The municipal levy is calculated based on:
 - The total approved DSSAB budget
 - Less: other sources of revenue (provincial, federal and other funding)
 - The TWOMO share of the municipal levy is determined using the municipal attribution or ‘share’ percentage
- Section B: Calculation of MEDU Portion of TWOMO Levy
 - The MEDU portion is calculated based on:
 - Total approved TWOMO Levy (section A)
 - 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.

Note: In some cases the DSSABs calculation of TWOMO may differ from the template presented. DSSABs are asked to try and use the Ministry template but if problems exist please contact your Financial Analyst.

HINT: TWOMO costs should only include the share of costs funded by the Ministry of Education. For those detail codes funded by MCYS, the costs should not be reported in the budget submission but reported separately to MCYS.

STEP # 9 – Completion of Schedule 3 – Child Care Allocations and Wage Enhancement Funding

PURPOSE

Schedule 3 captures the 2015 allocations for your CMSM or DSSAB based upon the Budget Schedule as contained in your service agreement.

HOW TO COMPLETE

In EFIS 2.0, under “Input and Results”, select “Schedule 3 – Child Care Allocations and Wage Enhancement Funding”.

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

STEP # 10 – Completion of Schedule 3.1 - Entitlement Calculation

PURPOSE

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

This schedule consists of 5 different tabs:

- Entitlement
- Administration Overspending Adjustment
- Transfer Payment
- Breakdown of Capital
- Utilization

HOW TO COMPLETE

In EFIS 2.0, under “Input and Results”, select “Schedule 3.1 – Entitlement Calculation”.

There is no data input required on these tabs:

Entitlement	<p>This tab calculates the entitlement based on all expenditures reported on schedule 2.3 and 2.4.</p> <p>The various columns are as follows:</p> <ul style="list-style-type: none"> ○ Column 1 – Allocation: This column lists the allocation amounts as per the service agreement. ○ Column 2 – Minimum Cost Share Requirement: This column indicates the 80:20 and 50:50 minimum cost share requirements. ○ Column 3 – Allocation and Cost Share: This column
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	<p>indicates the total amount of expenses required in order to obtain the entire allocation.</p> <ul style="list-style-type: none"> ○ Column 4 – Expenditures: This column indicates the total expenditures from schedule 2.3. ○ Column 5, 6, & 7 – Entitlement Before Flexibility: These columns indicate the values in each cost share requirement prior to the application of flexibility. ○ Column 8 – Entitlement Before Flexibility: This column is a total of column 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. ○ Column 11, 12, & 13 – These columns indicate the use of flexibility in each cost share requirement area. ○ Column 14 – Application of Flexibility: This column indicates the total flexibility applied to each expense category. ○ Column 15 – Cost Share of Flexibility: This column indicates the 80:20 and 50:50 cost share portion of the entitlement after the application of flexibility. ○ Column 16 – Total Entitlement: This column indicates the total entitlement calculated by combining the amounts for entitlement before flexibility and application of flexibility. ○ Column 17 – Actual Cost Share: This column indicates the total cost share calculated by combining the cost share before flexibility and cost share of flexibility. ○ 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. <p>NOTE: Row 6.1 – 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 <u>by 10% or more and 10 children or more</u> in the aggregate, the Recipient's entitlement and cash flow will be reduced by 1% to reflect the underachievement of contractual service targets. This is not applicable for Estimates submission.</p>
Administration Overspending Adjustment	<p>This schedule indicates the following:</p> <ul style="list-style-type: none"> ○ The maximum allowable administration expenditure limit. ○ The total expenditures indicated in schedule 2.3. ○ Calculation of over (under) spending based on the

	<p>Ministry limit.</p> <ul style="list-style-type: none"> ○ The compliance status based on the 10% administration limit. ○ The Municipal contribution in excess of cost share requirement ○ The total adjustment for administration overspending. If there is no adjustment, this row will indicate a value of \$nil.
Transfer Payments Summary	This schedule indicates the entitlement per each category and the total entitlement for the sectors.
Breakdown of Capital	<p>This schedule indicates the following:</p> <ul style="list-style-type: none"> ○ Carry forward capital retrofit balance from prior year ○ Allocation in the current year ○ Ministry cost share allocation ○ Municipality cost share allocation ○ Committed carry forward amount to next year
Utilization	<p>This schedule indicates the following:</p> <ul style="list-style-type: none"> ○ Municipal contribution in excess of cost share requirement ○ Recovery by Ministry ○ Expenditures related to prior year capital carry forward ○ Underspending related to Small Water Works ○ Missed Target Adjustment to Utilization ○ Total over (under) spending for utilization

All of the other data reported on this schedule comes from other schedules in the submission.

HINT: All pages of Schedule 3.1 must be printed off from the active EFIS submission, signed by CMSMs and DSSABs on the bottom of page 1 and sent to the Ministry of Education.

STEP # 11 – Completion of Schedule 4 – Mitigation Funding

PURPOSE

Schedule 4 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 2015 minimum cost sharing requirements and applies the amount against the balance of the mitigation funding received.

If a CMSM or DSSAB’s 2015 minimum cost sharing requirement decreased from their 2012 minimum cost sharing requirement yet the CMSM or DSSAB still chose to keep their contribution at the 2012 level, this additional investment can be deemed as municipal contributions rather than applied against the mitigation funding received.

The deemed municipal contribution may be used to calculate the 2015 utilization component allocation of the funding formula in future years.

HOW TO COMPLETE

In EFIS 2.0, under “Input and Results”, select “Schedule 4 – Mitigation Funding”.

Most of this schedule is pre-populated from information that comes from other schedules within the EFIS package.

There is one input cell on this schedule in which the CMSM or DSSAB will need to enter the amount of the deemed municipal contributions. The deemed municipal contributions are the additional level of investment by the CMSM or DSSAB when it has decided to keep its minimum cost sharing consistent with 2012 levels even though this requirement decreased in 2015. The input cell is limited by the maximum amount of the decrease in cost sharing requirement from 2012 to 2015.

STEP # 12 – Completion of Schedule 4.1 - Capital Carry Forward

PURPOSE

Schedule 4.1 captures information regarding the projected expenditures of 2015 capital retrofit funding, the use of the committed 2014 capital funding carried forward to 2015, as well as any funding projected to be committed and carried forward to 2016.

HOW TO COMPLETE

In EFIS 2.0, under “Input and Results”, select “Schedule 4.1 – Capital Carry-Forward”

This schedule is divided into 2 sections:

- 1) Prior Year
- 2) Current Year

In the prior year section, the maximum allowed amount available for carry forward into 2015 will be calculated.

The amount carried forward from 2013 and the amount of potential capital expenditures from 2014 is pre-populated from the 2014 Revised Estimates submission. Enter the amount of “Actual Capital Expenditures at December 31, 2014”, up to the 2014 allocation amount. Then enter the “2014 Committed Carry Forward Amount to 2015” to non-profit operators for transition minor capital. This is the amount of the 2014 capital committed that was being carried forward to 2015. This amount must be spent by December 31, 2015.

The current year section indicates the allocation from 2015 and the amount carried forward from 2014.

The potential expenditures for 2015 are calculated based upon the 2015 allocation plus the amount carried forward from 2014. The 2014 carry forward capital expenditures are based upon the input cell in prior year section.

The actual capital expenditures at December 31, 2015 amount is linked from the adjusted gross expenditures in Schedule 2.3, auspice consolidated column. The spending in 2015 is deemed to use first the 2014 carry-forward. The 2015 committed carry forward amount to

2016 amount flows through to Schedule 3.1 to calculate the 2015 entitlement.

Enter the amount of the projected “2015 Committed Carry Forward Amount to 2016”. This amount cannot be greater than the 2015 maximum amount allowed for carry forward to 2016.

CMSMs and DSSABs will be cash flowed on the 2015 capital entitlement.

Any adjustments to 2014 capital entitlement will be reflected as part of the 2014 financial statement submission which is due May 30, 2015.

HINT: For reporting of data elements on Schedule 1.2, the CMSM or DSSAB would report the number of spaces supported and the number of licensed programs supported for capital retrofits that relate to the 2015 allocation only. 2014 carry forward projects are to be reported as part of the 2014 financial statement submission package.

STEP # 13 – Completion of Schedule 4.2 – Per Diems Rates

PURPOSE

Schedule 4.2 captures the per diem rates paid by the CMSM/DSSAB to the operator and the fees charged by the operator by the age group of the children for centre-based as well as home based care. The schedule collects information on full-time rates, part-time rates as well as average rates.

HOW TO COMPLETE

In EFIS 2.0, under “Input and Results”, select “Schedule 4.2 – Per Diems Rates”.

This schedule is divided into 3 tabs:

- 1) Centre-based fees
- 2) Home-based fees
- 3) Notes

Each tab is divided into 2 sections:

- A) Rates paid by the CMSM and DSSAB
- B) Fees charged by operators

The notes tab provides input cells where detailed explanations can entered for centre based and home based data reported on other 2 tabs.

In each section, enter the per diem rate by age group after you have established what the minimum, maximum and average rates will be for the year.

“Rates paid by the CMSM/DSSAB” refers to per diems approved by CMSMs/DSSABs for purposes of fee subsidies.

“Fees charged by the operators” refers to per diems charged by child care operators to full fee-paying parents, including fees charged by CMSM/DSSAB for directly-operated programs if applicable.

If the operator charges an hourly fee, determine the fee by using the following formula:
Hourly fee times the number of hours for part time or full-time, as applicable.

PURPOSE

Schedule 4.3 captures information regarding wage enhancement allocations 2015. The purpose of the wage enhancement funding is to support a wage increase of up to \$1 per hour including benefits to Registered Early Childhood Educators (RECEs) and other child care program staff working in licensed child care settings.

Wage Enhancement reporting is NOT required for the Estimates submission.

HOW TO COMPLETE

CMSMs and DSSABs will be required to report on the following data elements in their EFIS Revised Estimates and Financial Statement submissions to support accountability and inform future policy and implementation decisions regarding this investment.

The required data elements are:

- Number of centre-based staff and PHDC home visitors receiving a full wage enhancement (e.g. staff whose wages were less than \$25.27 per hour as of December 31, 2014)
 - Total projected hours worked in 2015
- Number of centre-based staff and PHDC home visitors receiving a partial wage enhancement (e.g. staff whose wage were more than \$25.27 per hour as of December 31, 2014)
 - Total projected hours worked in 2015
- Number of PHDC providers receiving a full wage enhancement (e.g. staff whose daily compensation was less than \$252.70 as of December 31, 2014)
 - Total projected days worked in 2015
- Number of PHDC providers receiving a partial wage enhancement (e.g. staff whose daily compensation was less than \$126.35 as of December 31, 2014)
 - Total projected days worked in 2015

CMSMs and DSSABs are also required to report the following expenditures and funding requirements in EFIS:

- Total funding required in 2015 based on operator applications received - in Revised Estimate submissions.
- Projected funding required in 2016 based on confirmed operator applications – in Revised Estimates submissions.
- Total expenditures by auspice (non-profit, for-profit, directly operated) - in Financial Statement submissions.

STEP # 15 – Review of Submission

PURPOSE

The last three schedules in the Estimates Document Set have been created in order to automate some of the review procedures that are performed by Financial Analysts during the review process. By including them in the submission document set, you can correct any inconsistencies prior to submitting your Estimates. This will hopefully expedite the Ministry review process and minimize the number of queries that will require follow-up with the CMSM/DSSAB.

The schedules are as follows:

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

HOW TO COMPLETE

You are requested to review the information and update it as follows:

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 select “yes” or “no” in order to promote your file to active.
3. Errors and Warnings:
 - a. Warnings: Follow-up on all items where a “yes” cell is highlighted in red and provide an **explanation** (NEW) in order to promote the file to active.
 - b. Errors: If there is a “yes” cell highlighted in red at the top, this means 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 back to the indicated schedule. A definition of the error is provided in the description column.

HINT: You cannot promote your submission to active status if you have uncleared “ERROR” messages.

STEP # 16 – Submission Management

PURPOSE

The submission management area will allow you to validate your file and promote it for submission to the Ministry.

HOW TO COMPLETE

In EFIS 2.0, under “Submission Management”, expand the folder by clicking on the “+” sign. This folder will expand and show 3 categories:

- 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) Flag Submission for Approval: Must select “yes” in the highlighted cell to the question “are you sure you want to promote the current Submission for approval?”.

- 3) Validate and Promote for Approval: The process to validate and promote submission for approval is as follows:
 - a. Click on the file name in the planning unit
 - b. Click on “actions”
 - c. 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”, go to next step.
 - d. Click on “actions”
 - e. Click on “change status” and select “promote”
 - f. Click on “ok”
 - g. The submission is promoted to the Approver and the file is now read only.
 - h. The approver will log in, review, and change status to “approve” for submission.

The hard-copy of the schedule 3.1 report must be printed from the active EFIS submission, and 2 signatures of those who have signing authority for the agency must be provided. Alternatively, a corporate seal can be affixed to this report.

Reporting

After completing steps # 1 – 16, the data in the submission file should now be complete.

CMSMs and DSSABs are required to send one hard or scanned copy of the following sections of their active 2015 Estimates EFIS 2.0 submission:

- Signed Title Page; and
- Signed Schedule 3.1 (all pages of schedule 3.1 must be submitted);

DSSABS are also required to submit the following documentation to support the Territory Without Municipal Organization (TWOMO) allocation. It may be submitted in either electronic or hardcopy form:

- Approved 2015 DSSAB budget (not applicable for CMSMs); and
- Levy Apportionment details (not applicable for CMSMs).

These forms are to be printed out from the active EFIS submission of the 2015 Estimates and sent or scanned by March 31st, 2015* to:

Manager
Child Care Finance Unit
Financial Analysis & Accountability Branch
20th Floor, Mowat Block, 900 Bay Street
Toronto, Ontario
M7A 1L2

Or

childcarefunding@ontario.ca

* This date is subject to the approval of the municipality’s annual budget for a CMSM and the board’s annual budget for a DSSAB per the DSSAB Act.

CMSMs and DSSABs are not required to send hard copy print-outs of their **full** submission.

Once a submission is promoted to “active” status, a CMSM or DSSAB has formally submitted their estimates to the Ministry of Education.

Review and Approval of Estimates Submission

Financial Analysts from the Financial Analysis & Accountability Branch will review the estimates submission once it has been promoted to “active” status. The Financial Analysts will create a “FO reviewed” copy of the original submission and process any changes that are required following communications with the Early Years Division and the CMSM/DSSAB. Once the file has been reviewed, the CMSM or DSSAB will receive an e-mail from the Financial Analysts to confirm the review process is complete.

Assistance with EFIS

For user/navigation assistance on EFIS, contact:

EFIS Support Tel: (416) 326-8307 E-mail: Efis.Support@ontario.ca

Stephen Shek Tel: (416) 325-8396 E-mail: Stephen.Shek@ontario.ca

Stevan Garic Tel: (416) 327-0697 E-mail: Stevan.Garic@ontario.ca

Anshuk Chhibber Tel: (416) 325-2058 E-mail: Anshuk.Chhibber@ontario.ca

For log in assistance, contact:

Mark Bonham Tel: (416) 325-8571 E-mail: Mark.Bonham@ontario.ca

For data input assistance, please contact your [Financial Analyst](#):

Alternatively, they are also listed here for your convenience:



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