

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

Instructions on Completing the 2020
Financial Statements Submission in EFIS
2.0

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, 2020 to December 31, 2020.

SUMMARY OF CHILD CARE CHANGES IN THE 2020 FINANCIAL STATEMENT FORMS (from the 2019 Financial Statements)

Schedules 1.1, 1.1A and 1.1B – Contractual Service Targets – General, Expansion Plan, ELCC	
Reconciliation Tab	<p>In 2020, penalties for missed service agreement targets will not be applicable and have been eliminated as a result of the challenges related to operating child care during the COVID-19 pandemic.</p> <p>As a result, 2020 entitlement for General, Expansion Plan, ELCC will not be reduced by 1% to reflect underachievement of any respective target.</p>

Schedule 1.4 – Prior Year Expenditures
<p>As a result of the challenges related to the COVID-19 pandemic, this schedule has been removed for 2020 as CMSMs/DSSABs will not be required to meet any incremental expenditure thresholds (which are based on prior year expenditures), prior to being able to access Expansion Plan and ELCC funding.</p>

Expenditure Reporting – Emergency Child Care, Closure Period and Reopening
<p>As a result of the updates to the 2020 Schedule D (Budget Schedule), expenditures related to Emergency Child Care (March 22 to June 26), Closure Period (March 17 to June 11) and Summer Reopening Period (June 12 to August 31) will be reported in Schedule 2.3. (Summer Reopening WEG/HCCCEG and ELCC salaries/wages top-up expenditures should be excluded from this schedule)</p> <p>Summer Reopening Wage Enhancement/HCCCEG expenditures should be reported in Schedule 4.3 along with other 2020 WEG/HCCCEG expenditures.</p> <p>ELCC funding used for salaries/wages top-up expenditures should be reported in Schedule 2.3B along with other ELCC expenditures.</p>

Schedule 2.3B – Adjusted Gross Expenditures – ELCC	
Expenditures - By Age Tab	<p>Additional input columns have been added to report salaries/wages top-up expenditures funded through ELCC during the Closure and Summer Reopening periods, where applicable. Please refer to the Instructions - Section Schedule 2.3B for further information.</p>

Schedule 3.0 – Child Care Allocations and Wage Enhancement Funding

Schedule 3.0 has been updated to include COVID-19 allocations for Emergency Child Care, Closure Period, Summer Reopening Period and Summer Reopening WEG/HCCEG to align with the amended 2020 Schedule D (Budget Schedule) of your service agreement.

Schedule 3.1 – Entitlement – General Funding

Entitlement Tab	<p>While CMSMs/DSSABs are encouraged to meet the SNR and capacity building benchmarks as noted in the amended 2020 Schedule D (Budget Schedule), no penalties will be levied due to missing these benchmarks as a result of the challenges related to operating child care during the COVID-19 pandemic. Please refer to the Instructions - Section Schedule 3.1 for further information.</p> <p>As well, SNR expenditures in the entitlement calculation are now included under the line Other Operating Sectors Excluding Limited Flexibility.</p>
-----------------	--

Schedule 3.1A – Entitlement – Expansion Plan

Entitlement Tab	<p>In 2020, CMSMs and DSSABs were asked to cost-share Expansion Plan operating funding at 80/20 provincial/municipal. In the entitlement calculation, Column 7 – Municipal Contribution will now capture both the recommended municipal cost share as well as 100% municipal contributions.</p> <p>While CMSMs and DSSABs are encouraged to meet the SNR and capacity building benchmarks as noted in the amended 2020 Schedule D (Budget Schedule), no penalties will be levied due to missing these benchmarks as a result of the challenges related to operating child care during the COVID-19 pandemic. Please refer to the Instructions - Section Schedule 3.1A for further information.</p>
Incremental Expenditures Adjustment Tab	<p>In 2020, as CMSMs/DSSABs were not required to meet incremental expenditure thresholds prior to using Expansion Plan, incremental expenditure adjustments will not be applied and have been eliminated.</p>

Schedule 3.1B – Entitlement – ELCC	
Entitlement Tab	<p>ELCC Carry forward is not applicable in 2020 and as a result, references to carry forward have been removed.</p> <p>While CMSMs and DSSABs are encouraged to meet the SNR and capacity building benchmarks as noted in the amended 2020 Schedule D (Budget Schedule), no penalties will be levied due to missing these benchmarks as a result of the challenges related to operating child care during the COVID-19 pandemic. Please refer to the Instructions - Section Schedule 3.1B for further information.</p>
Incremental Expenditures Adjustment Tab	In 2020, as CMSMs/DSSABs were not required to meet incremental expenditure thresholds prior to using ELCC, incremental expenditure adjustments will not be applied and have been eliminated.

Schedule 4.4 – Fee Stabilization Support
Fee Stabilization Support is not applicable in 2020 and has been removed.

Schedule 4.6 – Safe Restart Funding
A new schedule for Safe Restart Funding has been added in 2020 and captures the service data and expenditures (including carry forward to be used by March 31, 2021) related to Safe Restart Funding.

Variance Report
This schedule has been removed in 2020. Where your assigned Financial Analysts have additional queries related to 2020 data and expenditures, they will reach out to CMSMs/DSSABs as part of the financial statement review process.

REMINDER

Please ensure that you have selected **M2020FIS** file from the home page.

Once the **M2020FIS** 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 “M2020FIS_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. In order 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 in order 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 M2020FIS application (i.e. start with Schedule 1.1, Schedule 1.1A, 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 #24 - Submission Management for details:

- Certificate,
- Schedules 2.3, 2.3A, 2.3B – Adjusted Gross Expenditures, and
- Schedules 3.1, 3.1A, 3.1B – Summary of Entitlement

STEPS FOR COMPLETION

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

STEP # 1: COMPLETION OF 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 2020, Section 3: Child Care Funding Approach, “Service/Contractual Targets For Child Care.”*

Schedule 1.1 contains four tabs:

1. Service Targets – As per your 2020 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.

Please note for 2020, as a result of the challenges of operating child care during the COVID-19 pandemic, service target penalties have been eliminated. 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, there will be no reduction to the Recipient’s entitlement.

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 2020 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.

In 2020, while there have been challenges as a result of the COVID-19 pandemic, CMSMs/DSSABs should continue to calculate average monthly number of children based on 12 calendar months in the year.

IMPORTANT

Please avoid double counting of children where possible. A child should only be counted once between general (Schedule 1.1), Expansion Plan (Schedule 1.1A) and ELCC (Schedule 1.1B).

Tab 3 – Reconciliation

This tab compares the targets as indicated in the service agreement to the total level of service within the calendar year. Please note for 2020, should CMSMs and DSSABs not meet each of the three contractual service targets by 10% or more and 10 children or more in aggregate, there will be no reduction to the Recipient's entitlement as service target penalties have been eliminated.

***TIP:** The service levels included in this schedule should be reflective of the level of 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: COMPLETION OF SCHEDULE 1.1A

CONTRACTUAL SERVICE TARGETS – EXPANSION PLAN

PURPOSE

Schedule 1.1A captures the contractual service targets which were included in your service agreement with regards to the Expansion Plan. 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 2020, Section 3: Child Care Funding Approach, “Service/Contractual Targets For Child Care.”*

Schedule 1.1A contains four tabs:

1. Service Targets – As per your 2020 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.

The Ministry will work with CMSMs and DSSABs to track progress in meeting or exceeding Expansion Plan 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 Expansion Plan target from the CMSM or DSSAB’s service agreement to its financial reporting submission.

Please note for 2020, as a result of the challenges of operating child care during the COVID-19 pandemic, service target penalties have been eliminated. Should CMSMs and DSSABs not meet the Expansion Plan target by 10% or more and 10 children or more, there will be no reduction to the Recipient’s entitlement.

***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 1.1A – Contractual Service Targets – Expansion Plan”

Schedule 1.1A contains four tabs.

Tab 1 – Service Targets

There is **no data entry required** on this tab as all the required data will be automatically populated from your 2020 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).

In 2020, while there have been challenges as a result of the COVID-19 pandemic, CMSMs/DSSABs should continue to calculate average monthly number of children based on 12 calendar months in the year.

IMPORTANT

Please avoid double counting of children where possible. A child should only be counted once between general (Schedule 1.1), Expansion Plan (Schedule 1.1A) and ELCC (Schedule 1.1B).

Tab 3 – Reconciliation

This tab compares the targets as indicated in the service agreement to the actual levels of service within the calendar year. Please note for 2020, should CMSMs and DSSABs not meet the Expansion Plan target by 10% or more and 10 children or more, there will be no reduction to the Recipient’s entitlement as service target penalties have been eliminated.

***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 1.1A.

Tab 4 – Notes

Please enter any comments regarding targets in the notes tab.

STEP # 3: COMPLETION OF 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 2020, Section 3: Child Care Funding Approach, “Service/Contractual Targets For Child Care.”*

Schedule 1.1B contains four tabs:

1. Service Targets – As per your 2020 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.

Please note for 2020, as a result of the challenges of operating child care during the COVID-19 pandemic, service target penalties have been eliminated. Should CMSMs and DSSABs not meet the ELCC target by 10% or more and 10 children or more, there will be no reduction to the Recipient’s entitlement.

***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 2020 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.

In 2020, while there have been challenges as a result of the COVID-19 pandemic, CMSMs/DSSABs should continue to calculate average monthly number of children based on 12 calendar months in the year.

IMPORTANT

Please avoid double counting of children where possible. A child should only be counted once between general (Schedule 1.1), Expansion Plan (Schedule 1.1A) and ELCC (Schedule 1.1B).

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. Please note for 2020, should CMSMs and DSSABs not meet the ELCC target by 10% or more and 10 children or more, there will be no reduction to the Recipient’s entitlement as service target penalties have been eliminated.

***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 # 4: COMPLETION OF SCHEDULE 1.1C

FEE SUBSIDY SUMMARY – AVERAGE MONTHLY NUMER 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 2020, 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.

In 2020, while there have been challenges as a result of the COVID-19 pandemic, CMSMs/DSSABs should continue to calculate average monthly number of children based on 12 calendar months in the year.

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

***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: COMPLETION OF 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 2020, 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 Expansion Plan and ELCC 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), Expansion Plan (Schedule 1.2A) and ELCC (Schedule 1.2B).

***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 # 6: COMPLETION OF SCHEDULE 1.2A

OTHER SERVICE TARGETS – EXPANSION PLAN

PURPOSE

Schedule 1.2A captures additional service data, beyond those included in the service agreement with regards to the Expansion Plan. 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 2020, 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 1.2A 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 1.2A – Other Service Targets – Expansion Plan”

This schedule is to report the other service target information regardless of the funding sources other than general and ELCC 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 total number of children served (for Fee Subsidy).

IMPORTANT

Please avoid double counting of children where possible. A child should only be counted once between general (1.2), Expansion Plan (1.2A) and ELCC (1.2B).

***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 # 7: COMPLETION OF 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 2020, 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 and Expansion Plan 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 auspice and centre/home) by age group

IMPORTANT

Please avoid double counting of children where possible. A child should only be counted once between general (Schedule 1.2), Expansion Plan (Schedule 1.2A) and ELCC (Schedule 1.2B).

***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 # 8: COMPLETION OF SCHEDULE 1.2C

FEE SUBSIDY SUMMARY – TOTAL NUMER 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 2020, 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 – 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:** An error will result if the sum of the number of children served for fee subsidy in Schedule 1.2, 1.2A, 1.2B and Indigenous-led does not equal the total number of children served by family income level in Schedule 1.2C.

***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 in order to promote your submission to active.

STEP # 9: COMPLETION OF 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 2020, 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"

In the ELCC Projects tab, 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 # 10: COMPLETION OF 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 and other external sources.

IMPORTANT

Do not include any staffing expenditures related to Wage Enhancement that are funded through the 2020 Wage Enhancement or Wage Enhancement Administration allocations. Do not include any staffing expenditures related to the Expansion Plan or ELCC that are funded through the 2020 Expansion Plan and ELCC allocations.

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 in order to promote your submission to active.

STEP # 11: COMPLETION OF SCHEDULE 2.3

ADJUSTED GROSS EXPENDITURES – GENERAL FUNDING

PURPOSE

Schedule 2.3 captures information on the gross expenditures required to operate the child care program with regards to the general funding. For 2020, please also include in Schedule 2.3 the expenditures incurred for the following COVID-19 allocations:

- Emergency Child Care (March 22 to June 26)
- Closure Period (March 17 to June 11)*
- Summer Reopening Period (June 12 to August 31)**

Please note that expenditures entered into Schedule 2.3 should be net of federal supports received by licensed child care operators as part of Canada’s COVID-19 Economic Response Plan. If there are any questions, please feel free to reach out to your assigned Financial Analyst.

Where CMSMs and DSSABs themselves received federal supports related to Directly Operated child care operations, please report gross expenditures and include federal supports received under other offsetting revenues.

* Exclude ELCC funded salaries/wages top-up, which is to be reported in Schedule 2.3B.

**Exclude ELCC funded salaries/wages top-up and WEG/HCCEG which is to be reported in Schedules 2.3B and 4.3, respectively)

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 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 2020*.

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.

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

Expenditures incurred during the COVID-19 periods outlined above (i.e. ECC, Closure Period and Summer Reopening Period) that are in accordance with the parameters provided for each period, should be reported in Schedule 2.3. Where there is no specific line for a particular expenditure, this can be included as part of the General Operating expenditures line. Examples of these expenditures are included below.

Please note that expenditures entered into Schedule 2.3 should be net of federal supports received by licensed child care operators as part of Canada's COVID-19 Economic Response Plan.

As noted previously, salary/wage top-up that was funded through ELCC should be excluded from this schedule and reported in Schedule 2.3B – ELCC. As well, Summer Reopening Wage Enhancement/HCCCEG expenditures incurred should be reported in Schedule 4.3 along with other 2020 WEG/HCCCEG expenditures.

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 2020*.
- 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.

The following expenditures related to the COVID-19 pandemic (but not limited to these) may be included under the general operating expense line in 2020:

- Rent/Lease
- Property Tax
- Mortgage Payment
- Utility Cost
- Insurance
- Vehicle Lease/Financing Costs (for vehicles used to transport children)
- Loan Interest Payments
- Child Care Licensing Application, Renewal and Revision Fees
- Operating Overhead for Child Care Centres while providing ECC
- Personal Protective Equipment (PPE)
- Enhanced Cleaning (over and above regular cleaning prior to the COVID-19 pandemic)
- Minor Capital (under \$5000, where required per Ministry's operational Guidance Document or Local Public Health)
- Salaries and wages (top-up or municipally, university, school, hospital operated child care centres) using **provincial (not ELCC)** funding
- Other expenditures included and approved as part of the Closure and Reopening Period Reporting Budget Templates (for any questions, please contact your Financial Analyst)

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 and Indigenous-led Programs that are reported in separate schedules.

Please note that the expenditure benchmark for administration is indicated in the amended 2020 Schedule D (Budget Schedule) of the service agreement. Should a CMSM or DSSAB choose to exceed benchmark limits, any additional expenditure must be 100% Municipal contributions. If the additional spending over and above the maximum allowable expenditure is not from 100% Municipal contributions, the Ministry will recover the overspent funds equal to the amount of overspending on administration above the maximum allowable expenditure.

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 2020, 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 2020*.

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.**

***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.

STEP # 12: COMPLETION OF SCHEDULE 2.3A

ADJUSTED GROSS EXPENDITURES – EXPANSION PLAN

PURPOSE

Schedule 2.3A captures information on the gross expenditures with regards to Expansion Plan, to create access to licensed child care for children aged 0-4, excluding children eligible to attend junior kindergarten.

Schedule 2.3A 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 2.3A – Adjusted Gross Expenditures – Expansion Plan”

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, and 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.

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, ELCC, Wage Enhancement, and Indigenous-led Programs in Schedule 2.3A.

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

- General Operating
- Fee Subsidy – Regular
- 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

Please refer to the “How to Complete” section under Step # 11 for descriptions and/or definitions of each of the expenditure categories.

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

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 any municipal contributions.**

STEP # 13: COMPLETION OF 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. For 2020, please also include in Schedule 2.3B the expenditures incurred for salaries/wages top-up funded with ELCC during the Closure and Summer Reopening periods.

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).

***TIP:** Gross expenditures related to ELCC should be entered for Stream 1 and Stream 2 prior to entering any salary/wage top up expenditures. Please see Salaries/Wages top-up section below.

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.

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, and Indigenous-led Programs 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
- Fee Subsidy – 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 how to the “How to Complete” section under Step # 11 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.**

SALARIES/WAGES TOP-UP

CMSMs/DSSABs have the flexibility to enter salaries/wages top-up expenditures into either the "Top-up Stream 1" or Top-up Stream 2" column where ELCC funding was used to support salaries/wages top-up during the 2020 Closure and Summer Reopening periods.

Salaries/wages top-up expenditures should be entered where remaining ELCC funding is available in either Stream 1 or Stream 2, regardless of age group. Note that salaries/wages top-up should be entered once all other ELCC expenditures have been entered into Schedule 2.3B.

Note that the salaries/wages top-up expenditures reported in Schedule 2.3B should match the top-up amount that was confirmed in the closing email from your Financial Analyst upon completion of the 2020 reconciliation process for Closure and Summer Reopening 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.

STEP # 14: COMPLETION OF 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 # 15: COMPLETION OF SCHEDULE 3.0

CHILD CARE ALLOCATIONS

PURPOSE

Schedule 3.0 captures the following 2020 allocations:

- **Child Care allocation** – This includes General Funding, Expansion Plan and ELCC for your CMSM or DSSAB per the amended 2020 Schedule D (Budget Schedule) of the service agreement.
- **COVID-19 allocations** – This includes allocations for Emergency Child Care, Closure Period, Summer Reopening Period, Summer Reopening Period Wage Enhancement/HCCEG per the amended 2020 Schedule D (Budget Schedule) of the service 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 2020 Schedule D (Budget Schedule) of the service 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 2020 Financial Statements submission.

- **Safe Restart Funding** – The Ministry provided CMSMs/DSSABs Safe Restart Funding in fall of 2020 to help the child care sector adapt to the COVID-19 environment and address the unique needs stemming from the pandemic. Funding must be spent by March 31st, 2021.
- **Indigenous-led 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.

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 2020 Schedule D (Budget Schedule) of your service agreement, please contact your Financial Analyst.

***Note:** Due to rounding, there may be slight discrepancies when comparing the allocations in Schedule 3.0 to the budget schedule.

STEP # 16: COMPLETION OF 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 2020*. For 2020, Schedule 3.1 will also capture the funding entitlement related to COVID-19 allocations in aggregate with other general funding.

This schedule consists of 5 different tabs:

1. Entitlement
2. Administration Overspending Adjustment
3. Transfer Payment
4. Utilization
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 3.1 – Entitlement”

Please note that in 2020, as a result of the challenges related to the COVID-19 pandemic, CMSMs/DSSABs will not be required to meet the Special Needs Resourcing minimum required expenditure threshold (as indicated in the amended 2020 Schedule D (Budget Schedule)) of 4.1% of the allocation. This update for 2020 has been reflected in the Schedule 3.1 entitlement calculation.

In addition, where CMSMs/DSSABs have not fully spent their dedicated allocation for capacity building, in 2020, the Ministry is allowing unused capacity building to fund other 2020 child care operating costs incurred and reported in Schedule 2.3 - General Operating. As part of the Financial Statement review, where there is unused capacity building funding, the Financial Analyst will determine if an adjustment to entitlement may be applicable.

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

<p>Tab 1: Entitlement</p>	<p>This tab calculates the entitlement based on all expenditures reported on Schedules 2.3, 2.7, 4.3, 4.5, and 4.6. 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 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, 4.5, and 4.6. • 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.
---------------------------	--

<p>NOTE: Missed Target Adjustment: This row will indicate the adjustment for not meeting the contractual service targets set in Schedule 1.1. In 2020, penalties for missed service agreement targets will not be applicable and have been eliminated as a result of the challenges related to operating child care during the COVID-19 pandemic.</p>	
<p>NOTE: Adjustment for flexibility applied to Expansion Plan: This row will indicate the unspent general funding utilized to fund Expansion Plan overspending as a result of exercising limited financial flexibility between general funding and Expansion Plan funding.</p>	
<p>Tab 2: Administration Overspending Adjustment</p>	<p>This tab confirms the following:</p> <ul style="list-style-type: none"> • The maximum allowable administration expenditure limit. • The total administration expenditures indicated in Schedule 2.3. • The calculation of over (under) spending based on the Ministry limit. • The compliance status based on the 10% administration limit. • The Municipal contribution available to be applied towards administration. • Application of Municipal contribution towards administration. • Recovery of Ministry funding over maximum allowable expenditure.
<p>Tab 3: Transfer Payments Summary</p>	<p>This tab specifies the entitlement per category and the total entitlement. This tab is for Ministry use only.</p>
<p>Tab 4: Utilization</p>	<p>The Utilization tab uses the following to calculate utilization:</p> <ul style="list-style-type: none"> • 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 <p>Please note that Mitigation must be drawn to nil before municipal overspending is considered for utilization.</p>
<p>Tab 5: Summary of Entitlement</p>	<p>This tab summarizes the following amounts:</p> <ul style="list-style-type: none"> • Total Entitlement • Child Care Adjustment / (Recovery)

***TIP:** Unused child care general funding may be used to support Expansion Plan. This funding is still subject to the original cost share requirements.

STEP # 17: COMPLETION OF SCHEDULE 3.1A

ENTITLEMENT – EXPANSION PLAN

PURPOSE

Schedule 3.1A captures the Expansion Plan 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 2020*.

Schedule 3.1A consists of 6 tabs:

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

HOW TO COMPLETE

To review the calculation of your entitlement:

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select “Schedule 3.1A – Entitlement – Expansion Plan”

Please note that in 2020, as a result of the challenges related to the COVID-19 pandemic, CMSMs/DSSABs will not be required to meet the Special Needs Resourcing minimum required expenditure threshold (as indicated in the amended 2020 Schedule D (Budget Schedule)) of 4.1% of the allocation. This update for 2020 has been reflected in the Schedule 3.1A entitlement calculation.

In addition, where CMSMs/DSSABs have not fully spent their dedicated allocation for capacity building, in 2020, the Ministry is allowing unused capacity building to fund other 2020 child care operating costs incurred and reported in Schedule 2.3A – General Operating. As part of the Financial Statement review, where there is unused capacity building funding, the Financial Analyst will determine if an adjustment to entitlement may be applicable.

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

<p>Tab 1: Entitlement Calculation</p>	<p>This tab calculates the entitlement based on all expenditures reported on Schedule 2.3A.</p> <p>The various columns are as follows:</p> <ul style="list-style-type: none"> • Column 1 – Allocation: This column lists the provincial allocation amounts as per the service agreement. • Column 2 – Unused General Funding Allowed to Fund Expansion Plan Overspending: This column indicates the unused general funding available to fund expansion plan overspending as a result of the flexibility rule that funds may be transferred into, but not out of, the Expansion Plan. • Column 3 – Expenditures: This column is the total expenditures from Schedule 2.3A. • Column 4 – Municipal Contribution – Incremental Expenditure Adjustment: This column indicates the incremental expenditure adjustment funded through municipal contributions. Not applicable in 2020. • Column 5 – Municipal Contribution – Overspending Adjustment: This column indicates the overspending funded through municipal contributions net of the incremental expenditure adjustment. Not applicable in 2020. • Column 6 – Municipal Contribution: This column indicates the total Expansion Plan expenditures that are funded through the recommended Expansion Plan cost share and municipal contributions. • Column 7 – Entitlement Before Flexibility: This column indicates the total entitlement available prior to the application of flexibility. • Column 8 – Pressure or Surplus: This column indicates the over/underspending in each expense category. • Column 9 – Application of Flexibility: This column is the total flexibility applied to each expense category. • Column 10 – Application of Flexibility from General Funding: This column shows where flexibility is applied using general funding to fund Expansion Plan overspending. • Column 11 – Cost Share of Flexibility: This column shows where flexibility is applied and the portion related to cost share. • Column 12 – Total Entitlement: This column calculates the total entitlement by combining the amounts for entitlement before flexibility and the application of flexibility. • Column 13 – Unused Allocation Amount / 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 is applicable only at the financial statements. In 2020, penalties for missed service agreement targets will not be applicable and have been eliminated as a result of the challenges related to operating child care during the COVID-19 pandemic.	
Tab 2: Incremental Expenditure Adj.	For 2020, incremental expenditure adjustments will not be applied and has been eliminated.
Tab 3: Expenditure Threshold	For 2020, no recoveries will be levied as result of not meeting SNR expenditure benchmarks. Maximum allowable Expansion Plan administration expenditure is as per the amended 2020 Schedule D (Budget Schedule) of the service agreement.
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: <ul style="list-style-type: none"> • Total Entitlement • Recovery by Ministry

IMPORTANT

The recommended 80/20 provincial/municipal cost share has been implemented for Expansion Plan in 2020. The ministry is committed to providing the provincial allocation regardless of the municipal cost share. If general funding is used to fund Expansion Plan expenditures, it is still subject to the original cost share requirements.

STEP # 18: COMPLETION OF 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 2020*. For 2020, Schedule 3.1B will also take into account expenditures incurred with regards to ELCC salaries/wages top-up during the Closure and Reopening periods.

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

Most of the data in this schedule is prepopulated. 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. Capacity Building - School-Aged*
 3. Operating - School-Aged*
 4. SNR - 0-6
 5. Capacity Building - 0-6
 6. Administration (see Note 1)
- Allocation less Sub-total: Amount available for Capital

7. Community Based Capital Projects (see Note 2)
8. Operating – 0-6
9. Capacity Building – exceeding capacity building allocation

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

Note 1: Administration expenditure exceeding 10% of the ELCC allocation as per original Schedule D of service agreement will be funded by municipal contributions.

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

Note 3: 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.

The order of the funding application is for calculation only and does not reflect the Ministry's spending priority.

Please note that in 2020, as a result of the challenges related to the COVID-19 pandemic, CMSMs/DSSABs will not be required to meet the Special Needs Resourcing minimum required expenditure threshold (as indicated in the amended 2020 Schedule D (Budget Schedule)) of 4.1% of the allocation. This update for 2020 has been reflected in the Schedule 3.1B entitlement calculation.

In addition, where CMSMs/DSSABs have not fully spent their dedicated allocation for capacity building, in 2020, the Ministry is allowing unused capacity building to fund other 2020 child care operating costs incurred and reported in Schedule 2.3B – General Operating. As part of the Financial Statement review, where there is unused capacity building funding, the Financial Analyst will determine if an adjustment to entitlement may be applicable.

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

<p>Tab 1: Entitlement Calculation</p>	<p>This tab calculates the entitlement based on all expenditures reported on schedule 2.3B.</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 – Remaining Allocation – Stream 1 • Column 3 – Remaining Allocation – Stream 2 • Column 4 – Remaining Allocation – Capacity Building • Column 5 – Expenditures: This column is the total expenditures from Schedule 2.3B. • Column 6 – Municipal Contribution – Incremental Expenditure Adjustment: This column indicates the incremental expenditure adjustment funded through municipal contributions. Not applicable in 2020. • Column 7 – Municipal Contribution – Overspending Adjustment: This column indicates the overspending funded through municipal contributions net of the incremental expenditure adjustment. Not applicable in 2020. • Column 8 – Municipal Contribution: This column indicates the total ELCC expenditures that are funded through municipal contributions. • Column 9 – Total Entitlement: This column calculates the total entitlement by combining the amounts for entitlement before flexibility and application of flexibility. • Column 10 – ELCC Recovery: This column indicates the funds that will be recovered by the Ministry due to underspending.
<p>NOTE: Missed Target Adjustment: This row is applicable only at Financial Statements. In 2020, penalties for missed service agreement targets will not be applicable and have been eliminated as a result of the challenges related to operating child care during the COVID-19 pandemic.</p>	
<p>Tab 2: Incremental Expenditure Adj.</p>	<p>For 2020, incremental expenditure adjustments will not be applied.</p>

Tab 3: Expenditure Thresholds	<p>For 2020, no recoveries will be levied as result of not meeting SNR expenditure benchmarks.</p> <p>Maximum allowable ELCC administration expenditure is as per the amended 2020 Schedule (Budget Schedule) of the service agreement.</p>
Tab 4: Transfer Payments Summary	This tab specifies the entitlement per category and the total entitlement. This tab is for Ministry use only.
Tab 5: Summary of Entitlement	<p>This tab summarizes the following amounts:</p> <ul style="list-style-type: none"> • Total Entitlement • ELCC Recovery

STEP # 19: COMPLETION OF SCHEDULE 4.0

MITIGATION FUNDING

PURPOSE

This schedule only needs to be completed if your CMSM or DSSAB received mitigation funding in 2013.

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 2020 minimum cost sharing requirements and applies the amount against the balance of the mitigation funding received.

If a CMSM or DSSAB's 2020 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.

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 4.0 – Mitigation Funding"

Most of Schedule 4.0 is pre-populated from information derived from other schedules within the application. There is one input cell in this schedule in which the CMSM or DSSAB will need to enter the amount of the deemed municipal contribution. The deemed municipal contribution is 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 2020. The input cell is limited by the maximum amount of the decrease in cost sharing requirement from 2012 to 2020.

Please note, as a result of the timing of the release related to the 2019 and 2020 Financial Statements, the mitigation funding balance, as of January 1, 2020, will be updated upon completion of the 2019 Financial Statements review. This update does not affect the 2020 entitlement calculation. CMSMs/DSSABs should submit their 2020 Financial Statements when completed.

STEP # 20: COMPLETION OF SCHEDULE 4.3

WAGE ENHANCEMENT ALLOCATION

PURPOSE

Schedule 4.3 captures information regarding Wage Enhancement (WEG) and Home Child Care Enhancement Grant (HCCEG). The purpose of the 2020 Wage Enhancement funding is to support a wage increase of up to \$2 per hour plus 17.5% benefits to eligible Registered Early Childhood Educators (RECEs) and other child care program staff working in licensed child care. In addition, the 2020 Home Child Care Enhancement Grant (HCCEG) supports an increase of up to \$20 per day for eligible home child care providers. Please refer to the *Ontario Child Care and EarlyON Child and Family Centres Service Management and Funding Guideline 2020* 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 including the related data and funding for Wage Enhancement/HCCEG during the Summer Reopening Period as per the amended 2020 Schedule D (Budget Schedule).

Where the CMSM/DSSAB requires additional WEG/HCCEG (above the notional WEG/HCCEG allocation in the amended 2020 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 2020 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. 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 (e.g. staff whose wages were less than or equal to \$25.75 per hour excluding prior year's 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 (e.g. staff whose wages were more than \$25.75 but less than \$27.75 per hour excluding prior year's 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 (e.g. staff whose daily compensation was less than or equal to \$257.50 excluding prior year's HCCEG and provide full-time services of 6 hours or more a day on average) 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 (e.g. staff whose daily compensation was less than or equal to \$156.50 excluding prior year's HCCEG and provide part-time services of less than 6 hours a day on average) along with the requested HCCEG dollar amount.

Tab 3 – Wage Enhancement Allocation Summary

This tab captures the total allocation which includes the notional allocation of the 2020 Wage Enhancement and the Reopening Period Wage Enhancement/HCCEG allocation (as per the amended 2020 Schedule D (Budget Schedule)) along with the total Wage Enhancement and HCCEG expenditures incurred in 2020. 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 data:

- Number of Child Care Centres or Sites
- Number of Home Child Care Providers Agencies

Tab 4 – Wage Enhancement Administration Allocation

CMSMs or DSSABs must use their 2020 Wage Enhancement Administration funding allocation first before any 2015 carry forward amount can be applied towards 2020 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 2020 Wage Enhancement Administration funding allocation. CMSMs or DSSABs are to record the amount of 2015 Wage Enhancement Administration used on 2020 Child Care operating expense in this line **AND** Schedule 2.3 (under Gross Expenditures & Other Offsetting Revenue).

Please note, as a result of the timing of the release related to the 2019 and 2020 Financial Statements, the 2015 carry forward balance from 2019 will be updated upon completion of the 2019 Financial Statements review. CMSMs/DSSABs should submit their 2020 Financial Statements when completed.

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 2020 administration funding allocation to operators to support implementing Wage Enhancement/HCCCG).
- d. Total Administration Funds Spent (including Actual Allocation Provided to Operators)

IMPORTANT

Any unused 2020 Wage Enhancement Administration funding will be recovered by the Ministry.

STEP # 21: COMPLETION OF SCHEDULE 4.5

INDIGENOUS-LED PROGRAMS

PURPOSE

Schedule 4.5 captures information related to the Indigenous-led Programs funding. The province is working with partners to increase access to culturally relevant, Indigenous-led child care and early years programs in urban and rural areas. These programs are to be delivered by Indigenous-led organizations, working with service system managers. Please refer to the *Ontario Child Care and EarlyON Child and Family Centres Service Management and Funding Guideline 2020* 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 2 tabs:

1. Service Data
2. Expenditures

Tab 1 – Service Data

In this tab, the CMSMs/DSSABs are required to report on the following data for each individual project (for approved Indigenous-led joint child care and EarlyON Child and Family programs, please report the data related to child care only):

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

Tab 2 – Expenditures

In this tab, the CMSMs/DSSABs are required to report on the following expenditures for each individual project (for approved Indigenous-led joint child care and EarlyON Child and Family programs, please report expenditures related to entire project):

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

***TIP:** There is no flexibility between the Indigenous-led Programs projects.

IMPORTANT

Any unused 2020 Indigenous-led Programs funding will be recovered by the Ministry.

STEP # 22: COMPLETION OF SCHEDULE 4.6

SAFE RESTART FUNDING

PURPOSE

Schedule 4.6 captures information regarding the Safe Restart Funding. The Ministry provided CMSMs/DSSABs Safe Restart Funding in fall of 2020 to help the child care sector adapt to the COVID-19 environment and address the unique needs stemming from the pandemic. Safe Restart Funding must be spent by March 31st, 2021. Please refer to the Federal Safe Restart Funding (SRF) – September Reopening Plan Memo as well as communications from your Financial Analyst for more information and eligibility requirements. CMSMs and DSSABs are to report on the service data and total gross expenditures incurred in 2020 as well as the amount of funding to be carried forward to 2021 (to be used by March 31st, 2021).

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select “Schedule 4.6 – Safe Restart Funding”

Schedule 4.6 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 licensed child care centres supported
- Number of licensed child care spaces supported
- Number of licensed home child care agencies supported
- Number of licensed home child care providers supported
- Number of EarlyON Child and Family centres supported

Tab 2 – Expenditures

In this tab, CMSMs/DSSABs are required to report the following expenditures and carry forward amounts:

- Total adjusted gross expenditures excluding administration expenditures (related to Safe Restart Funding only) – For both child care and EarlyON
- Total adjusted administration expenditures (related to Safe Restart Funding only) – Maximum of 10 per cent of the Safe Restart Funding allocation

- Carry forward amount to be used by March 31st, 2021 (related to Safe Restart Funding only) – Funding used for operating (non-administrative) expenditures
- Carry forward amount to be used by March 31st, 2021 (related to Safe Restart Funding only) – Funding used for administrative expenditures

***TIP:** If there are expenditures reported, please ensure the related service data is reported (and vice versa).

***TIP:** Carry forward amount to be used by March 31st, 2021 for administration cannot exceed the remaining allowable administration expenditures amount, or an error will be produced in the error schedule.

***TIP:** Carry forward amount to be used by March 31st, 2021 for operating (non-administrative) cannot exceed the remaining unused allocation minus the administration carry forward amount, or an error will be produced in the error schedule.

IMPORTANT

Any unused Safe Restart Funding not carried forward will be recovered by the Ministry in 2020. Any unused Safe Restart Funding carried forward to 2021 will be recovered by the Ministry in 2021.

STEP # 23: 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 five 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 # 24: 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 Schedules 2.3, 2.3A, 2.3B, 3.1, 3.1A, and 3.1B (Summary of Entitlement) 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 the submission, the file should be complete.

CMSMs and DSSABs are required to submit the following REPORTS (scanned copy) of the following sections of their **Recipient Active Version** of the 2020 Financial Statements EFIS 2.0 submission:

- Signed Certificate;
- Signed Schedule 2.3 – Adjusted Gross Expenditures;
- Signed Schedule 2.3A – Adjusted Gross Expenditures – Expansion Plan;
- Signed Schedule 2.3A – Adjusted Gross Expenditures – ELCC;
- Signed Schedule 3.1 – Summary of Entitlement;
- Signed Schedule 3.1A – Summary of Entitlement – Expansion Plan; and
- Signed Schedule 3.1B – Summary of Entitlement – ELCC;

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

To support our burden reduction efforts, new to this reporting cycle, supporting materials should be uploaded to the ministry through a new 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 2020 DSSAB budget (not applicable for CMSMs); and
- Levy Apportionment details (not applicable for CMSMs)

Please upload these to the ministry through TPON.

Once a submission is promoted to “Active” status, a CMSM or DSSAB has formally submitted its 2020 Financial Statements EFIS 2.0 file to the Ministry of Education.

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
Adrienne Holtby	647-281-4691	Adrienne.Holtby@ontario.ca
Agnes Chan	416-270-5846	Agnes.Chan2@ontario.ca
Brian Tse	416-270-7652	Brian.Tse@ontario.ca
Danielle Learmonth	416-270-2329	Danielle.Learmonth@ontario.ca
David Geng	416-268-8135	David.Geng@ontario.ca
Fiona Mak	416-270-4340	Fiona.Mak@ontario.ca
Vanessa Yu Foon Moi	416-270-1379	Vanessa.YuFoonMoi@ontario.ca