

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

Instructions on Completing the 2021  
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, 2021 to December 31, 2021.

**SUMMARY OF CHILD CARE CHANGES IN THE 2021 FINANCIAL STATEMENT FORMS (from the 2020 Financial Statements)**

<b>Schedules 1.1 and 1.1B – Contractual Service Targets – General and ELCC</b>	
Reconciliation Tab	<p>In 2021, 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, 2021 entitlement for General and ELCC will not be reduced by 1% to reflect underachievement of any respective target.</p>

<b>Schedule 1.1A – Contractual Services Targets – Expansion Plan</b>
<p>In 2021, CMSMs and DSSABs were provided with General Allocation service targets based on the 2020 targets and adjusted from 2020 to incorporate the 2020 provincial portion of Expansion Plan targets, as tracking and reporting on Expansion Plan services targets separately were no longer required. As a result, this schedule has been removed.</p>

<b>Schedule 1.2A – Other Service Targets – Expansion Plan</b>
<p>As a result of incorporating Expansion Plan service targets with General Allocation service targets, this schedule has been removed.</p>

<b>Schedule 1.2B – Other Service Targets – ELCC</b>	
ELCC used for COVID-19 Tab	<p>Where CMSMs/DSSABs have used ELCC funding to support licensed child care providers for COVID-19 expenditures, associated data elements are required to be reported and have been added to this Schedule.</p>

<b>Schedule 1.4 – Prior Year Expenditures</b>
<p>This schedule has been reinstated for 2021 as CMSMs/DSSABs will be required to meet the incremental expenditure threshold (which is based on prior year expenditures), prior to being able to access ELCC funding.</p>

<b>Expenditure Reporting – Emergency Child Care and Additional Re-Investment</b>
<p>As a result of the updates to the 2021 Schedule D (Budget Schedule), expenditures related to Emergency Child Care (Winter 2021 and Spring 2021) and Additional Re-Investment will be reported in Schedule 2.3.</p>

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

Schedule 2.3A has been removed as CMSMs and DSSABs are no longer required to track and report on Expansion Plan expenditures separately. Instead, expenditures are reported in Schedule 2.3 together with General funding.

**Schedule 2.3B – Adjusted Gross Expenditures – ELCC**

Expenditures - By Age Tab	Additional input columns have been added to report COVID-19 expenditures funded through ELCC. Please refer to the Instructions - Section Schedule 2.3B for further information.
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**Schedule 3.0 – Child Care Allocations**

Schedule 3.0 has been updated to include COVID-19 allocations for Emergency Child Care (Winter 2021 and Spring 2021), Additional Re-Investment and One-Time Transitional Grant to align with the amended 2021 Schedule D (Budget Schedule) of your service agreement.

**Schedule 3.1 – Entitlement – General Funding**

Entitlement Tab	<p>SNR expenditures in the entitlement calculation are displayed in the line Special Needs Resourcing.</p> <p>Where a CMSM or DSSAB does not meet the SNR or capacity building benchmarks, the ministry will recover all remaining unspent funds.</p> <p>Any unspent Safe Restart Funding Carry forward from 2020 will be recovered in 2021.</p> <p>Additional Re-Investment and One-Time Transitional Grant are included in this tab.</p>
Administration Overspending Adjustment Tab	This tab has been removed in 2021. Child Care Administration is cost-shared at 50/50 (provincial/municipal).

**Schedule 3.1A – Entitlement – Expansion Plan**

This schedule has been removed in 2021 as CMSMs and DSSABs are no longer required to track and report on Expansion Plan expenditures separately. As a result, Expansion Plan entitlement will be captured in Schedule 3.1.

<b>Schedule 3.1B – Entitlement – ELCC</b>	
Entitlement Tab	In 2021, the capacity building benchmark requirement has been removed to allow greater flexibility of the ELCC funding. Capacity building expenditures in the entitlement calculation are now included under the line Other Operating.
Incremental Expenditures Adjustment Tab	The incremental expenditure threshold for the 0-6 age group has been removed.  CMSMs/DSSABs must continue to meet the incremental expenditure benchmark for the 0-12 age group.

<b>Schedule 4.0 – Mitigation Funding</b>	
The input cell for CMSMs/DSSABs to report deemed municipal contribution has been removed. The schedule will automatically apply any municipal contributions in excess of the 2021 minimum cost share requirement amount against the balance of the mitigating funding received.	

<b>Schedule 4.3 – Wage Enhancement Allocation</b>	
WE Administration Allocation Tab	Additional input row has been added to report One-Time Transitional Grant used for municipal portion of Wage Enhancement Administration. Please refer to the Instructions - Section Schedule 4.3 for further information.

<b>Schedule 4.6 – Safe Restart Funding</b>	
This schedule has been updated to reflect recovery on any unused Safe Restart Funding carry forward amount from 2020.	

<b>Schedule 4.7 – One-Time Transitional Grant</b>	
A new schedule for One-Time Transitional Grant has been added in 2021 and captures the expenditures (including carry forward) related to One-Time Transitional Grant. Please refer to the Instructions – Section Schedule 4.7 for further information.	

## REMINDER

Please ensure that you have selected **M2021FIS** file from the home page.

Once the **M2021FIS** 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 à Select Preferences
2. Select Financial Reporting à Click Setup Members
3. Select "M2021FIS\_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 M2021FIS application (i.e., start with Schedule 1.1, Schedule 1.1B, 1.2...etc.). **Please also ensure that the “Guideline Adherence Confirmation Schedule” is completed.** Once all the schedules have been finalized and submitted to the Ministry, the Recipient Active Version of the following schedules must be printed from the ‘Reports’ section, signed, and uploaded to the Ministry through Transfer Payment Ontario (TPON), please refer to Step #22 - Submission Management for details:

- Certificate,
- Schedules 2.3, 2.3B – Adjusted Gross Expenditures, and
- Schedules 3.1, 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 2021, Section 3: Child Care Funding Approach, “Service/Contractual Targets For Child Care.”*

Schedule 1.1 contains four tabs:

1. Service Targets – As per your 2021 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.

In 2021, CMSMs and DSSABs are no longer required to track and report on Expansion Plan service targets separately since it has been incorporated with the General Allocation targets.

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.

Please note for 2021, as a result of the continued challenges of operating child care during the COVID-19 pandemic, service target penalties have been eliminated.

#### **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 2021 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 2021, 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) 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 2021, 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 1.1B

### 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 2021, Section 3: Child Care Funding Approach, “Service/Contractual Targets For Child Care.”*

Schedule 1.1B contains four tabs:

1. Service Targets – As per your 2021 service agreement.
2. Service Data – The actual service data for the calendar year (January 1 to December 31).
3. Reconciliation – This tab provides a comparison between the Service Target and Service Data tabs.
4. Notes – Comments regarding targets may be entered here.

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

Should CMSMs and DSSABs not meet the ELCC target by 10% or more and 10 children or more, there will be no reduction to the Recipient’s entitlement.

Please note for 2021, as a result of the continued challenges of operating child care during the COVID-19 pandemic, service target penalties have been eliminated.

**\*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 2021 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 2021, 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) 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 2021, 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 # 3: COMPLETION OF SCHEDULE 1.1C**

### **FEE SUBSIDY SUMMARY – AVERAGE MONTHLY NUMBER OF CHILDREN SERVED**

#### **PURPOSE**

Schedule 1.1C captures the combined total average monthly number of children receiving fee subsidies funded through the general, Expansion Plan, ELCC, and Indigenous-led Programs allocations by family income level. The definition can be found in the *Ontario Child Care and EarlyON Child and Family Centres Service Management and Funding Guideline 2021, 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 2021, 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:** An error will result if the sum of the total average monthly number of children served for fee subsidy in Schedule 1.1, 1.1B and 4.5 does not equal the average monthly number of children served for Fee Subsidy by family income level in Schedule 1.1C.

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

#### **\*IMPORTANT\***

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

## **STEP # 4: 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 2021, Appendix A: Child Care Data Elements and Definitions, “Child Care Service Data.”*

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

Schedule 1.2 consists of 5 tabs:

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

#### **HOW TO COMPLETE**

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

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

#### **\*IMPORTANT\***

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

**\*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 1.2B**

### **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 2021, 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 3 tabs:

1. Other Service Targets
2. ELCC used for COVID-19
3. 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 age group and type of setting (i.e., centre or home-based)

**\*IMPORTANT\***

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

**\*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 – ELCC used for COVID-19**

Where ELCC funding was used to support COVID-19 expenditures, CMSMs and DSSABs are required to report the following data:

- Number of centres supported by the sustainability efforts
- Number of licensed spaces supported by the sustainability efforts

**Tab 3 – Notes**

Please enter any comments regarding targets in the notes tab.

## **STEP # 6: COMPLETION OF SCHEDULE 1.2C**

### **FEE SUBSIDY SUMMARY – TOTAL NUMBER OF CHILDREN SERVED**

#### **PURPOSE**

Schedule 1.2C captures number of children receiving fee subsidies funded through the general, Expansion Plan, ELCC, and Indigenous-led Programs allocations by family income level. The definition can be found in *Ontario Child Care and EarlyON Child and Family Centres Service Management and Funding Guideline 2021, 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:** If you are unsure of the validation format of a particular cell in a specific schedule, refer to MY TASK LIST, click on the VALIDATION FORMATS folder and then the schedule, for guidance.



## **STEP # 7: 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 2021, 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 # 8: COMPLETION OF SCHEDULE 1.4

### PRIOR YEAR EXPENDITURES

#### PURPOSE

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

#### HOW TO COMPLETE

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

This schedule captures the 2020 adjusted gross expenditures based on your 2020 Financial Statements Submission. There is **no data entry required** by the CMSM/DSSAB.

This schedule provides a breakdown of the CMSM/DSSAB's 2020 adjusted gross expenditures by expense categories for the 0-12 age group. This breakdown will be used as a baseline to calculate incremental expenditures over prior year's expenditures less municipal contributions above the minimum cost share requirement in the general and Expansion Plan allocations.

The total adjusted gross expenditures as reported in the 2020 Financial Statements have been prepopulated. The expenditures include only the 2020 expense categories that are also applicable to ELCC, excluding administration.

The following expense categories have been included:

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

The Total Sector Adjusted Gross Expenditures are reduced by:

1. The Expenditures Funded by Municipal Over Contributions to calculate the Expenditures funded by the Ministry and minimum cost share requirement only (e.g., Expenditures Net of Municipal Over Contribution); and
2. Emergency Child Care Expenditures as the expenditures arose as a result of the COVID-19 pandemic.

## STEP # 9: 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, Expansion Plan funding and other external sources.

#### **\*IMPORTANT\***

Do not include any staffing expenditures related to Wage Enhancement that are funded through the 2021 Wage Enhancement or Wage Enhancement Administration allocations. Do not include any staffing expenditures related to the ELCC that are funded through the 2021 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 # 10: COMPLETION OF SCHEDULE 2.3

### ADJUSTED GROSS EXPENDITURES – GENERAL AND EXPANSION PLAN FUNDING

Prior to completing Schedule 2.3, please note:

Administration expenditures, including those administration expenditures supported with the One-Time Transitional Grant, should be reported in Schedule 2.3.

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

Where the One-Time Transitional Grant is used to support the following expenditures, please exclude these expenditures from Schedule 2.3 and report these expenditures in Schedule 4.7 only, in order to avoid duplication of reporting:

- a. Increased operating costs related to COVID-19
- b. Eligible expenditures for provision of child care programs and services

Please refer to Step #20 – Completion of Schedule 4.7 for instructions on how to report the One-Time Transitional Grant used to help assist and offset the 50/50 administration cost share.

### PURPOSE

Schedule 2.3 captures information on the gross expenditures required to operate the child care program with regards to the general funding and Expansion Plan funding. For 2021, please also include in Schedule 2.3 the expenditures incurred for the following allocations:

- Emergency Child Care (Winter and Spring 2021)
- Additional Re-Investment

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.

Schedule 2.3 consists of 3 tabs:

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

## HOW TO COMPLETE

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

For this schedule, the CMSMs and DSSABs must report the actual expenditures by auspice, type of setting and age group. The detailed descriptions of each category are outlined in the *Ontario Child Care and EarlyON Child and Family Centres Service Management and Funding Guideline 2021*.

### Tab 1 – By Auspice

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

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

### Tab 2 – By Type of Setting

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

- **Centre-Based** – These include nursery schools, full-day care, extended hours care, and before- and after-school programs. Child care centres operate in a variety of locations including workplaces, community centres, schools and places of worship.

- **Home-Based** – The Ministry licenses private-home day care agencies. Those agencies then contract individual caregivers who offer child care out of their own home.  
**Note:** The ministry provides CMSMs and DSSABs with flexibility to use LHCC base funding amongst home child care expense categories only. LHCC funds not spent on licensed home child care will be recovered by the ministry as part of the overall recovery for the general allocation. The overall recovery for the general allocation will be calculated as the greater of the recovery from “total sectors excluding SWW, TWOMO and adjustments” in schedule 3.1 in EFIS and the recovery calculated for LHCC.
- **Other** – Report expenditures that are not related directly to Centre based and Home based (i.e., Administration)

### Tab 3 – By Age

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

- Infant to Preschooler
- Kindergarten
- School Aged
- Unspecified

### GROSS EXPENDITURES

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

#### **\*IMPORTANT\***

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

Expenditures incurred for Emergency Child Care during Winter 2021 and Spring 2021 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.



## 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 2021*.
- If funding continues to be flowed through general operating funding to support historical pay equity expenditures such as job-to-job and proportional value, these expenditures are to be reported as such. There will be no separate reporting of historical pay equity expenditures. Proxy pay equity pursuant to the 2003 Memorandum of Settlement is to be reported within this schedule on a separate line.

## Fee Subsidy

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

## Ontario Works and LEAP

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

## Pay Equity Memorandum of Settlement

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

## Special Needs Resourcing

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

## Administration

Enter the actual administrative costs under Unspecified Age Group column.

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

Please note that the expenditure benchmark for administration is indicated in the amended 2021 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.

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 2021, 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 2021*.

#### 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.

### Additional Re-Investment – Operating

Enter the actual expenditures, by age group, to both licensed child care operators and/or EarlyON Child and Family Centres to support the unique needs stemming from the COVID-19 pandemic. This may include, but is not limited to, costs associated with the following:

- Personal protective equipment;
- Enhanced cleaning;
- Additional staff to meet health and safety requirements;
- Support for operators with vacancies due to lower enrolment in programs;
- Support for operators to cover child absenteeism;
- Support for child care staff absenteeism where staff need to stay home because they or their children are sick or need to self isolate; and
- Minor capital required (less than \$5,000) in accordance with the ministry's reopening operational guidance or local public health requirements.

To reduce administrative burden, please also report the actual amount of Additional Re-Investment expenditures related to EarlyON programs excluding administration.

### Additional Re-Investment – Administration

Enter the actual Additional Re-Investment administrative costs under Unspecified Age Group column for both Child Care and EarlyON.

Please note that the expenditure benchmark for Additional Re-Investment administration is indicated in the amended 2021 Schedule D (Budget Schedule) of the service agreement. **\*TIP:** An error will be produced in the errors schedule should the amount exceed benchmark limits.

### 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.

**\*IMPORTANT\***

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

## STEP # 11: 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.

Schedule 2.3B consists of 3 tabs:

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

### HOW TO COMPLETE

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

#### Tab 1 – By Auspice

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

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

#### Tab 2 – By Type of Setting

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

### Tab 3 – By Age

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

#### GROSS EXPENDITURES

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

#### **\*IMPORTANT\***

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

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

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

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

#### REQUIRED PARENTAL CONTRIBUTIONS

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

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

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

#### OTHER OFFSETTING REVENUES

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

#### COVID-19 EXPENDITURES

In 2021, for the period of April to December, CMSMs/DSSABs have the flexibility to use up to 100% of their notional weekly ELCC Child Care allocation to support COVID-19 related pressures locally. Please enter the COVID-19 expenditures into either the “COVID-19 expenditures with Stream 1 Funding” or “COVID-19 expenditures with Stream 2 Funding” column.

COVID-19 expenditures should be entered where remaining ELCC funding is available in either Stream 1 or Stream 2, regardless of age group. Note that it should be entered once all other ELCC expenditures have been entered in Schedule 2.3B.

**\*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 # 12: 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 # 13: COMPLETION OF SCHEDULE 3.0

### CHILD CARE ALLOCATIONS

#### PURPOSE

Schedule 3.0 captures the following 2021 allocations:

- **Child Care allocation** – This includes General Funding, Expansion Plan and ELCC for your CMSM or DSSAB per the amended 2021 Schedule D (Budget Schedule) of the service agreement.
- **COVID-19 allocations** – This includes allocations for Emergency Child Care (Winter and Spring 2021) per the amended 2021 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 2021 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 2021 Financial Statements submission.
- **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.
- **Additional Re-Investment** – This funding is intended to be spent by the CMSM/DSSAB to support increased costs of operating child care and EarlyON programs during the COVID-19 pandemic and at their discretion to distribute funding between Child Care and EarlyON programs. A maximum of 10% can be spent on administration.
- **One-Time Transitional Grant** – This funding is provided to assist with offsetting the 50/50 administration cost share requirement in 2021 and may also be used for the provision of child care program and services, increased operating costs related to COVID-19 and any unspent funding may be carried forward to future years.

#### 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 2021 Schedule D (Budget Schedule) of your service agreement, please contact your Financial Analyst.

## STEP # 14: 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 2021*. For 2021, Schedule 3.1 will also capture the funding entitlement related to COVID-19 allocations in aggregate with other general funding.

This schedule consists of 4 different tabs:

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

#### HOW TO COMPLETE

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

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

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

<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, 4.6 and 4.7. The various columns are as follows:</p> <ul style="list-style-type: none"> <li>• <b>Column 1 – Allocation:</b> This column lists the allocation amounts as per the service agreement.</li> <li>• <b>Column 2 – Minimum Cost Share Requirement:</b> This column outlines the 80/20 and 50/50 minimum cost share requirements.</li> <li>• <b>Column 3 – Allocation and Cost Share:</b> This column indicates the total allocation and cost share.</li> <li>• <b>Column 4 – Expenditures:</b> This column is the total expenditures from Schedule 2.3, 2.7, 4.3, 4.5, 4.6 and 4.7.</li> <li>• <b>Columns 5, 6, &amp; 7 – Entitlement Before Flexibility:</b> These columns indicate the values of each cost share requirement prior to the application of flexibility.</li> <li>• <b>Column 8 – Entitlement Before Flexibility:</b> This column is the total of columns 5, 6, and 7 indicating the total entitlement available prior to the application of flexibility.</li> <li>• <b>Column 9 – Cost Share Before Flexibility:</b> This column indicates the 80/20 and 50/50 cost share portion of the entitlement before the application of flexibility.</li> <li>• <b>Column 10 – Pressure or Surplus:</b> This column indicates the over/under spending in each expense category.</li> <li>• <b>Columns 11, 12, &amp; 13 – Application of Flexibility:</b> These columns indicate the use of flexibility.</li> <li>• <b>Column 14 – Application of Flexibility:</b> This column is the total flexibility applied to each expense category.</li> <li>• <b>Column 15 – Cost Share of Flexibility:</b> This column shows where flexibility is applied and the portion related to cost share.</li> <li>• <b>Column 16 – Entitlement – Carry Forward:</b> This column shows the One-Time Transitional Grant carry forward amount.</li> <li>• <b>Column 17 – Total Entitlement:</b> This column calculates the total entitlement by combining the amounts for entitlement before flexibility, application of flexibility and entitlement-carryforward.</li> <li>• <b>Column 18 – Municipal Cost Share related to Ministry Entitlement Calculation:</b> This column is the cost share and municipal contributions related to Schedule 3.1.</li> <li>• <b>Column 19 – Child Care Adjustment/(Recovery):</b> 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.</li> </ul>
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NOTE: Missed Target Adjustment: This row will indicate the adjustment for not meeting the contractual service targets set in Schedule 1.1. In 2021, 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: Transfer Payment	This tab specifies the entitlement per category and the total entitlement. This tab is for Ministry use only.
Tab 3: Utilization	<p>The Utilization tab uses the following to calculate utilization:</p> <ul style="list-style-type: none"> <li>• Potential Over Contribution Eligible for Utilization Calculation</li> <li>• Child Care Recovery by Ministry</li> <li>• Over or underspending related to Small Water Works</li> <li>• Over or underspending related to TWOMO (if applicable)</li> <li>• Missed Target Adjustment to Utilization</li> <li>• Total over/(under) spending for utilization</li> </ul> <p>Please note that Mitigation must be drawn to nil before municipal overspending is considered for utilization.</p>
Tab 4: Summary of Entitlement	<p>This tab summarizes the following amounts:</p> <ul style="list-style-type: none"> <li>• Total Entitlement</li> <li>• Child Care Adjustment / (Recovery)</li> </ul>

## **STEP # 15: 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 2021*. For 2021, Schedule 3.1B will also take into account COVID-19 expenditures incurred to support and sustain centres during COVID-19.

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

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

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

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

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

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

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

Please note that in 2021 the Capacity Building benchmark has been removed. Capacity building expenditures in the entitlement calculation are now included under the line Other Operating.

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"> <li>• <b>Column 1 – Allocation:</b> This column lists the ELCC allocation as per the service agreement.</li> <li>• <b>Column 2 – Remaining Allocation – Stream 1</b></li> <li>• <b>Column 3 – Remaining Allocation – Stream 2</b></li> <li>• <b>Column 4 – Expenditures:</b> This column is the total expenditures from Schedule 2.3B.</li> <li>• <b>Column 5 – Municipal Contribution – Incremental Expenditure Adjustment:</b> This column indicates the incremental expenditure adjustment funded through municipal contributions.</li> <li>• <b>Column 6 – Municipal Contribution – Overspending Adjustment:</b> This column indicates the overspending funded through municipal contributions net of the incremental expenditure adjustment.</li> <li>• <b>Column 7 – Municipal Contribution:</b> This column indicates the total ELCC expenditures that are funded through municipal contributions.</li> <li>• <b>Column 8 – Total Entitlement:</b> This column indicates the total entitlement.</li> <li>• <b>Column 9 – ELCC Recovery:</b> This column indicates the funds that will be recovered by the Ministry due to underspending.</li> </ul>
<p>NOTE: Missed Target Adjustment: This row is applicable only at Financial Statements. In 2021, 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>This tab confirms the following:</p> <ul style="list-style-type: none"> <li>• If general operating allocation has declined since last year.</li> </ul> <p>For All Age Group, the tab confirms the following:</p> <ul style="list-style-type: none"> <li>• The total prior year expenditures indicated in Schedule 1.4.</li> <li>• The amount of general expenditures that must be spent on the age category in 2021. If a CMSM or DSSAB saw a decrease in its general operating allocation from 2020 to 2021, its 2021 general expenditures target will be reduced by the decrease.</li> <li>• The 2021 general expenditures for the age category (i.e., excluding Emergency Child Care, Additional Re-Investment, SWW, Pay Equity Memorandum of Settlement and expenditures for unspecified age group) as indicated in Schedule 2.3.</li> <li>• For the ELCC expenditures reported in Schedule 2.3B to be incremental, the CMSM or DSSAB must have met the current year general funding expenditures target.</li> <li>• The Incremental Expenditure Adjustment is calculated if the expenditures were not incremental.</li> </ul>
<p>Tab 3: Expenditure Thresholds</p>	<p>This tab calculates whether the following thresholds have been met:</p> <p><b>ELCC SNR Requirement:</b> The SNR benchmark is 4.1% of the 2021 ELCC allocation.</p> <p><b>ELCC Administration Requirement:</b> Up to 10% of the 2021 ELCC allocation may be spent on administration expenditures. Unused administration funding will be recovered by the Ministry.</p>
<p>Tab 4: Transfer Payment Summary</p>	<p>This tab specifies the entitlement per category and the total entitlement. This tab is for Ministry use only.</p>
<p>Tab 5: Summary of Entitlement</p>	<p>This tab summarizes the following amounts:</p> <ul style="list-style-type: none"> <li>• Total Entitlement</li> <li>• ELCC Recovery</li> </ul>

**\*IMPORTANT\***

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

## **STEP # 16: COMPLETION OF SCHEDULE 4.0**

### **MITIGATION FUNDING**

#### **PURPOSE**

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

The schedule applies additional municipal contributions above the CMSM or DSSAB's 2021 minimum cost sharing requirements and applies the amount against the balance of the mitigation funding received.

#### **HOW TO COMPLETE**

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

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

## **STEP # 17: 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 2021 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 2021 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 2021* for more information and eligibility requirements.

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

Where the CMSM/DSSAB requires additional WEG/HCCEG (above the notional WEG/HCCEG allocation in the amended 2021 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 2021 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 \$26.31 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 \$26.31 but less than \$28.31 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 \$263.10 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 \$159.86 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 – WE Allocation Summary**

This tab captures the notional allocation of the 2021 Wage Enhancement (from Schedule 3.0) and the total Wage Enhancement and HCCEG expenditures incurred in 2021. 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 – WE Administration Allocation**

CMSMs or DSSABs must use their 2021 Wage Enhancement Administration funding allocation first before any 2015 carry forward amount can be applied towards 2021 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 2021 Wage Enhancement Administration funding allocation. CMSMs or DSSABs are to record the amount of 2015 Wage Enhancement Administration used on 2021 Child Care operating expense in this line **AND** Schedule 2.3 (under Gross Expenditures & Other Offsetting Revenue).

#### **WAGE ENHANCEMENT ADMINISTRATION ALLOCATION**

- a. Number of Child Care Centres Receiving Wage Enhancement Administration Funding
- b. Number of Home Child Care Agencies Receiving Wage Enhancement Administration Funding
- c. Actual Allocation Provided to Operators (CMSMs and DSSABs are required to provide a minimum of 10% of their 2021 administration funding allocation to operators to support implementing Wage Enhancement/HCCCEG).
- d. Total Administration Funds Spent (including Actual Allocation Provided to Operators)
- e. One-Time Transitional Grant Used for Municipal Portion of WEG Admin:  
The Ministry has provided a One-Time Transitional Grant to assist with the new required 50/50 cost share for Wage Enhancement administration. Please enter the amount used. This amount is also carried over to Schedule 4.7 – One-Time Transitional Grant. **\*TIP:** An error message will result if the Municipal Cost Share related to Ministry Entitlement Calculation amount is negative. Adjust the One-Time Transitional Grant Used for Municipal Portion of WEG Admin amount to resolve the error.

#### **\*IMPORTANT\***

Any unused 2021 Wage Enhancement Administration funding will be recovered by the Ministry.

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

## **STEP # 18: 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 2021* 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):

- 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 2021 Indigenous-led Programs funding will be recovered by the Ministry.

## **STEP # 19: 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 for the period of January 1st, 2021 to 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:

- 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) – up to the remaining allowable administration expenditures carried forward from 2020

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

**\*IMPORTANT\***

Any unused Safe Restart Funding will be recovered by the Ministry in 2021.



## STEP # 20: COMPLETION OF SCHEDULE 4.7

### PURPOSE

#### One-Time Transitional Grant

Schedule 4.7 captures information regarding One-Time Transitional Grant. Please refer to the *Ontario Child Care and EarlyON Child and Family Centres Service Management and Funding Guideline 2021, Section 9: One-Time Transitional Grant* for more information and eligibility requirements.

### HOW TO COMPLETE

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

CMSMs and DSSABs are required to report the following expenditures and carry forward amount:

- Municipal contribution – Administration  
Enter an amount not exceeding the lesser of:
  - a) One-Time Transitional Grant allocation
  - b) 50% of the adjusted gross expenditure for Administration reported in Schedule 2.3  
**\*TIP:** The above instruction must be adhered; otherwise, an error will be produced in the error schedule.
  
- Municipal contribution – Wage Enhancement – Administration  
  
No input is required. One-Time Transitional Grant used towards the municipal portion of Wage Enhancement Administration should be entered on Schedule 4.3 – Wage Enhancement Allocation and is carried forward to this Schedule. Please refer to Step #17 – Completion of Schedule 4.3 for more information.
  
- **Where One-Time Transitional Grant is used to support the following expenditures, please exclude these expenditures from Schedule 2.3 and report these expenditures in Schedule 4.7 only, in order to avoid duplication of reporting:**
  - a. Increased operating costs related to COVID-19
  - b. Eligible expenditures for provision of child care programs and services
  
- One-Time Transitional Grant – Carry Forward  
Enter an amount up to the maximum amount available for carry forward. **\*TIP:** Carry forward amount cannot exceed the maximum amount available for carry forward amount, or an error will be produced in the error schedule.

**\*TIP:** Total One-Time Transitional Grant Expenditures cannot exceed One-Time Transitional Grant Allocation, or an error will be produced in the error schedule.

**\*IMPORTANT\***

Any unused One-Time Transitional Grant not carried forward will be recovered by the Ministry in 2021.

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

## STEP # 21: REVIEW OF SUBMISSION

### PURPOSE

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

The schedules are as follows:

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

### HOW TO COMPLETE

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

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

1. **Data Analysis and Review:** This schedule compares the average daily fee subsidy cost to average monthly number of children and average monthly number of children served to staff FTE.
2. **Guideline Adherence Confirmation:** Please read the warning on guideline adherence and confirm whether or not your submission is in compliance by selecting “YES” or “NO”. A selection must be made in order to promote your file to active status.
3. **Warnings:** Follow-up on all items where “YES” cells are highlighted in red and provide an explanation in order to promote the file to active.
4. **Errors:** If there is a “YES” cell highlighted in red at the top, there is an error that must be cleared in the submission. Please identify the error listed in this schedule and correct the error by referring to the specific schedule. A definition of the error is provided in the description column.

#### **\*IMPORTANT\***

Your submission cannot be promoted to “active” status until all **ERROR** messages have been addressed and cleared.

## STEP # 22: 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 à click Recipient Approver Sign-Off
  - Within the form, click the dropdown beside “**Are you sure you want to sign-off the current submission?**” à 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 à Reject Submission
  - Once the Recipient name under Planning Unit is selected, select **Actions** à **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, 2.3B, 3.1, 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 2021 Financial Statements EFIS 2.0 submission:

- Signed Certificate;
- Signed Schedule 2.3 – Adjusted Gross Expenditures;
- Signed Schedule 2.3B – Adjusted Gross Expenditures – ELCC;
- Signed Schedule 3.1 – Summary of Entitlement; 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, supporting materials should be uploaded to the ministry through a feature that has been introduced in the TPON portal. Please refer to the instructions on uploading documents to TPON that has been provided as part of this financial reporting package.

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

- Approved 2021 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 2021 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](mailto:efis.support@ontario.ca)

For data input assistance, please contact your Financial Analyst:

Financial Analyst	Telephone #	E-mail Address
Agnes Chan	416-270-5846	<a href="mailto:Agnes.Chan2@ontario.ca">Agnes.Chan2@ontario.ca</a>
Brian Tse	416-270-7652	<a href="mailto:Brian.Tse@ontario.ca">Brian.Tse@ontario.ca</a>
Fiona Mak	416-270-4340	<a href="mailto:Fiona.Mak@ontario.ca">Fiona.Mak@ontario.ca</a>
Jonathan Hodge	416-268-8135	<a href="mailto:Jonathan.Hodge@ontario.ca">Jonathan.Hodge@ontario.ca</a>
Vanessa Yu Foon Moi	416-270-1379	<a href="mailto:Vanessa.YuFoonMoi@ontario.ca">Vanessa.YuFoonMoi@ontario.ca</a>