

Instructions on Completing the 2014 Estimates Submission in EFIS

Overall Purpose

The Estimates submission identifies the level of provision of services and associated expenditures and revenues projected by the CMSMs and DSSABs for the upcoming calendar year of January 1 to December 31, 2014.

Reminder

Please ensure that you have selected 2014-15 as the “school year” in order to generate your submission for the 2014 calendar year.

File Naming Convention

The Ministry has established a specific naming convention for each submission type for each CMSM and DSSAB. It is a combination of a unique number identifier associated with the CMSM / DSSAB, the cycle type, the year, and an abbreviation of the organization name all separated by an “underscore”. An example is provided below for the Regional Municipality of York: 296_EST_1415_Regional Municipal York

For the 3 submission cycles, please use the following 3 letters in your submission names: EST = Estimates

REV = Revised Estimates FIN = Financial Statements

Please use the file names provided in the ‘naming convention’ file when creating your submissions. It is posted on the Financial Analysis & Accountability Branch located here: <http://faab.edu.gov.on.ca/>. Select Child Care on the bottom right of the webpage, select the submission cycle and the year.

New in this Cycle

- Schedule 1.2 – No data elements are required for Capacity Building
- Schedule 2.9 - Family Support Programs reporting for data elements, expenses and entitlement

- Schedule 3.1 - Full flexibility for Transformation funding, and is now included in the “Remaining Allocation” section in Schedule 3.1
- Schedule 4.1 – Capital carry-forward amount is limited to the capital allocation.
- Schedule 4.2 – Per Diem Rates
- New error message – Total administrative expenses for Family Support Programs cannot be greater than 10% of total Family Support Programs allocation less funding for Territory without Municipal Organization (TWOMO)

Components of the Estimates Submission

The estimates submission is comprised of a title page, a table of contents and various schedules broken down into four categories as follows:

1. Service Data Schedules
2. Expenditure Schedules
3. Allocation and Entitlement Schedules
4. Additional Schedules

Suggested Order of Entry

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

Steps for Completion

Following these 20 steps will allow you to complete your estimates submission.

PURPOSE

The cover page identifies the organization and submission. It includes the submission type, the formal agency name, the applicable calendar year as well as three data entry fields for date, signature and title.

HOW TO COMPLETE

In EFIS, under “Sections”, select “Certificate”. Enter information in the date and title field. The date should be entered as Month, Day, Year. The date should be entered as

the date that will reflect the actual submission date. If that date is not known it can be left blank and input once the CMSM/DSSAB determines the date of submission.

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

STEP # 2 – Completion of Schedule 1.1 - Contractual Service Targets

PURPOSE

Schedule 1.1 captures the contractual service targets which are included in the service agreement. The definitions of these service targets can be found in the Ontario Child Care Service Management and Funding Guideline - 2014, Section 2: Ministry Business Practice Requirements, “Service/Financial Data and Targets”. These service targets were negotiated as part of the service contracting process for 2014.

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 1.1 – Service Targets”.

There is no data entry required on this schedule as all the required data will be loaded automatically from your 2014 service agreement once submitted to the Ministry.

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

If you remitted your 2014 service agreement to the Ministry of Education prior to the release of the 2014 Estimates Document Set, Schedule 1.1 will be automatically populated.

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

If you remitted your 2014 service agreement to the Ministry of Education after the release of the 2014 Estimates Document Set, you will need to complete the following steps in order to populate Schedule 1.1 of your Estimates submission:

Between 3 - 5 days following the receipt of your 2014 service agreement, the Ministry of Education will create a table that will allow you to update your submission. Following this time period, you will need to update your submission by performing the following:

1. From your working copy EFIS file, go to the “Submission Summary Page”

2. Click on the following link:

[ReCalculate Reference Data](#)

3. Go to Schedule 1.1 to ensure that the schedule has now been updated. Should you have any difficulty with this process, please contact your Financial Analyst.

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

STEP # 3 – Completion of Schedule 1.2 - Other Service Targets

PURPOSE

Schedule 1.2 captures additional service targets, beyond those included in the service agreement. The definitions of these service targets can be found in the Ontario Child Care Service Management and Funding Guideline - 2014, Appendix A, “Data Elements and Definitions”.

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

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 1.2 – Other Service Targets”.

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

HINT: Targets are required to be entered as follows: # = no decimal places, average monthly

= 1 decimal place and FTE = 2 decimal places.

The other service targets reported on this page should only include the projection of children and data receiving provincial subsidies through the 2014 allocation or through the mitigation funding provided in 2014.

Several data elements on this Schedule have been noted as “N/A for EST”. These are requirements for future submissions cycle and do not require entries for this Estimates submission. We encourage CMSMs/DSSABs to begin putting mechanisms in place to capture this data for future submissions in EFIS.

HINT: Please refer to Appendix A – Estimates Submission Tip Sheet for further information on how OCCMS reports may be used to support EFIS reporting.

STEP # 4 – Completion of Schedule 2.1 - Staffing (Direct Delivery of Service)

PURPOSE

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

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

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 2.1 – Staffing (Direct Delivery of Service)”. For each of the services directly provided by the CMSM or DSSAB, complete columns 1 through 4 as applicable.

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

Under column 1, enter the position title of the individuals.

Under column 2, enter the number of individuals. A whole number is required to designate an individual whether he or she is full-time or part-time.

Under column 3, enter the full-time equivalency of individuals. Full-time equivalency is calculated as the number of hours worked during the year / 1820 hours (35 hrs. per week * 52 weeks). For example, if a part-time person works for 15 hours every week, their FTE would be: $(15 \text{ hours} \times 52 \text{ weeks}) / 1820 \text{ hours per year} = 0.43 \text{ FTE}$.

Under column 4, enter the salary costs of the individuals. Salaries include the following: payments to all full-time, part-time, temporary, occasional, summer or other employees. Included in this account line are premium pay, overtime pay, vacation pay, and other direct monetary compensation paid to employees. **Ensure that you have not included benefits in this column, as they are to be reported strictly on line 1.21 in the aggregate.**

Under column 4 at line 1.21, enter the benefit costs for the individuals reported. This account line includes mandatory benefits (i.e. CPP, EI, and EHT), benefit plan costs (i.e.

ADD, LTD, extended health, dental) as well as other benefits (i.e. WSIB, maternity top-up).

HINT: An error message will result in column 5 if the FTE of staff reported in column 3 exceeds the number of staff reported in column 2 on the same line. Any error messages will need to be cleared in order to promote your submission to active.

STEP # 5 – Completion of Schedule 2.2 - Staffing (Child Care Administration)

PURPOSE

Schedule 2.2 captures information on the number, full-time equivalency (FTE), salaries and benefits of individuals who support the administration of child care services in the service agreement. Any administration costs that can logically be assigned to administering child care services in the service agreement (e.g. fee subsidy, special needs resourcing, general operating, etc. included in the Service Description Schedule) are considered program administration costs. This schedule is where CMSMs and DSSABs are to include staffing charge backs from central departments (e.g. IT, HR, Finance, etc.). Where possible, the number of staff and FTE for these charge back costs should be provided in this schedule.

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

HOW TO COMPLETE

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

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

HINT: An error message will result in column 5 if the FTE of staff reported in column 3 exceeds the number of staff reported in column 2 on the same line. Any error messages will need to be cleared in order to promote your submission to active.

STEP # 6 – Completion of Schedule 2.3 - Total Adjusted Gross Expenditures

PURPOSE

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

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

The directly operated section represents expenditures for child care programs (i.e. licensed centre-based or home-based child care programs or special needs resourcing services) that are directly operated by the CMSM or DSSAB.

The other section represents expenditures incurred by the CMSM or DSSAB in their role as service system managers.

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 2.3 – Total Adjusted Gross Expenditures”.

Gross expenditures

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

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

This schedule is broken down into four sections as follows:

- Section 1: Core Service Delivery & Special Purpose Grants
- Section 2: Capital
- Section 3: Claims based
- Section 4: Total

The sections are further broken down into different categories (listed below). Expenditures are to be reported in the appropriate categories in which the projected expense is to be incurred. Further descriptions of each category are outlined in the Ontario Child Care Service Management and Funding Guideline - 2014.

General Operating

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

Transportation costs previously reported under system needs should be reported under this category provided the expenditure is in alignment with the Ontario Child Care Service Management and Funding Guideline - 2014.

If funding continues to be flowed through general operating funding to support historical pay equity expenditures such as job-to-job and proportional value, these expenditures are to be reported as such. There will be no separate reporting of historical pay equity expenditures. Proxy pay equity pursuant to the 2003 Memorandum of Settlement is to be reported on line 1.7 of this schedule.

Fee Subsidy

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

Ontario Works/LEAP

Enter the projected amount of funding to be flowed to child care operators to support Ontario Works participants including LEAP participants and Ontario Disability Support Program (ODSP) recipients in approved employment assistance activities.

The total expenditures need to be broken down by formal and informal expenses. Informal care is only provided in private-home day care agencies and thus should be reported under the "Other" category.

Pay Equity Memorandum of Settlement

CMSMs/DSSABs are to report their expenses related to proxy pay equity pursuant to the 2003 Memorandum of Settlement on line 1.7 in EFIS.

Special Needs Resourcing

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

Administration

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

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

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

Further details of the description of these types of expenses can be found on page 43 of the Ontario Child Care Service Management and Funding Guideline - 2014.

Repairs and Maintenance

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

Play-based Material & Equipment

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

Capacity Building

Enter the projected amount of funding to be flowed by auspice to licensed child care centres to support professional development opportunities.

Staff training and quality initiatives previously reported under system needs should be reported here as long as the expenditure is in alignment with the “Ontario Child Care Service Management and Funding Guideline - 2014”.

10. Transformation

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

11. Miscellaneous

The projected amount to be incurred for miscellaneous expenditures are reported at line 1.14, column 14. The amount is pre-populated based upon the completion of Schedule 2.6. All other expenditures that do not fit under any other expenditure category on Schedule 2.3 should be reported here. Please report the expenditures under Schedule 2.6 – Miscellaneous, Other so that the amount will flow through to Schedule 2.3 accurately.

12. Retrofits

Enter the projected amount of funding to be flowed to non-profit child care operators to support the reconfiguration of existing child care spaces to adapt to serve younger aged children as 4 and 5 year olds enter full day kindergarten.

Small Water Works

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

Territory without Municipal Organization (TWOMO)

The amount at line 3.2, column 14 is pre-populated based upon the completion of Schedule 2.7. No input is required on this schedule for TWOMO.

Required Parent Contribution

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

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

Parental Full Fee

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

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

Other Offsetting Revenues

- Enter all other offsetting revenues, where applicable.

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

STEP # 7 – Completion of Schedule 2.4 - Projected Expenditures

PURPOSE

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

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 2.4 – Projected Expenditures”.

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

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

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

Expenditures reported on this schedule should represent total child care expenses of the CMSM or DSSAB regardless of whether the funding is Ministry, municipal contributions or other offsetting revenues. CMSM/DSSABs are to include all expenses incurred related to child care services, *regardless of the funding source*.

Salaries, wages and employee benefits

Directly operated salaries, wages and employee benefits is linked from Schedule 2.1, line 1.22, Column 4.

Administration salaries, wages and employee benefits are linked from Schedule 2.2, line 1.22, column 4.

Any remaining salaries, wages and employee benefits not captured in the two categories above can be entered under Other at line 1.5.

Materials (and all other expenses not reported in other columns)

This column is broken down by directly operated, administration and other.

Enter the projected expenditures to be purchased for directly operated child care programs such as non-consumable supplies/equipment, information technology, and kitchen supplies.

Enter the projected expenditures to be purchased that relate to administration expenses of running the directly operated child care program except staffing.

All other expenses that do not fit in the other categories should be reported in this column under "Other".

Contracted services

This column is to report the projected expenditures associated with purchase of service agreements with child care operators and external agencies.

Contracts with external agencies that provide services to the directly operated child care programs should be entered on line 1.3, Directly Operated.

Contracts with external agencies such as legal, accounting, etc. should be entered on line 1.4 Administration.

Rents and financial expenses

This column is to report the projected expenditures for the cost to run child care programs associated with building accommodation and utilities.

Please use the "Other" line to report adjustments or expenditures that do not fit into any of the 4 columns. An explanation of the balance will need to be provided to your Financial Analyst during the Estimates review.

To adjust the gross expenditures to the adjusted gross expenditures, Other Revenues from Schedule 2.3 have been automatically brought into this Schedule at lines 2.4 to 2.7.

The total adjusted gross expenditures from this schedule on line 2.7 needs to match to Schedule 2.3, column 17, line 4. You will not be able to promote your submission to active if the two Schedules do not agree.

STEP # 8 – Completion of Schedule 2.6 - Miscellaneous

PURPOSE

Schedule 2.6 captures projected 2014 miscellaneous costs. These costs are defined as costs that do not meet the definitions under any of the other categories on Schedule 2.3 listed above.

Other system needs expenditures that do not fit under any of the expense categories should be reported under this schedule provided that the CMSM or DSSAB has consulted with their Child Care Advisor and both parties have agreed that the expenditure cannot fit under any other expense category. System needs are further explained in the Ontario Child Care Service Management and Funding Guidelines – 2014 – Section 2: Ministry Business and Practice Requirements

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 2.6 – Miscellaneous”.

Please provide a description of other expenditures incurred along with the amount.

STEP # 9 – Completion of Schedule 2.7 - TWOMO Expenditures

PURPOSE

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

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 2.7 - TWOMO Expenditures” and complete Stages 1-4

- Stage 1: The municipal levy is calculated based on:
 - The total approved DSSAB budget
 - Less other sources of revenue (provincial, federal and other funding)
- Stage 2: The TWOMO share of the municipal levy is determined using the municipal attribution or ‘share’ percentage

- Stage 3: Non EDU related allocations are subtracted from the municipal levy to find the total EDU child care program allocation
- Stage 4: The percentage of municipal levy that the child care program allocation represents is used to calculate the MEDU portion of the TWOMO levy.

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

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

STEP # 10 – Completion of Schedule 2.9 – page 1 – Family Support Programs – Data Elements

PURPOSE

Schedule 2.9 - page 1 captures information on data elements related to Family Support Programs (FSP). This schedule only applies to those CMSMs/DSSABs that receive FSP funding.

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 2.9 – page 1 – Family Support Programs – Data Elements.” CMSMs and DSSABs are required to report their projected service levels for each of the Family Support Programs listed in columns 1 – 3 where applicable.

HINT: Data elements on this page are required to be entered with no decimal places with the following exceptions: “Full Time Equivalent,” which is pulled from Schedule 2.9.2, row , column 3 and Schedule 2.9.3, row 2.20, column 3, and “Number of Hours of Training, Workshops, Media Events or Conferences”, which allows for 2 decimal places.

STEP # 11 – Completion of Schedule 2.9 – page 2 – Family Support Programs – Operational Support – Program Staff

PURPOSE

Schedule 2.9 - page 2 captures information on the number, full-time equivalency (FTE), salaries and benefits of individuals performing duties for operational support of Family Support Programs (FSP). This schedule only applies to those CMSMs/DSSABs that receive FSP funding.

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 2.9 – page 2 – Family Support Programs – Operational Support – Program Staff.” For each of the Family Support Programs listed and provided by the CMSM or DSSAB, complete columns 1, 2-4 and 5-7 as applicable.

HINT: In deciding if the staffing should be reported on this schedule or Schedule 2.9 – page 3, ask the following question: “Would the position still exist if the Family Support Program closed?” If the position would continue to exist, report the position on Schedule 2.9 – page 3; otherwise report them on Schedule 2.9 – page 2.

Under column 1, enter the position title of the individuals.

Under column 2 and/or column 5, enter the number of individuals. A whole number is required to designate an individual whether he/she is full-time or part-time.

Under column 3 and/or column 6, enter the full-time equivalency of individuals. Full-time equivalency is calculated as the number of hours worked during the year / 1820 hours (35 hours per week * 52 weeks). For example, if a part-time person works for 15 hours every week, their FTE would be: $(15 \text{ hours} \times 52 \text{ weeks}) / 1820 \text{ hours per year} = 0.43$ FTE.

Under column 4 and/or column 7, enter the salary costs of the individuals. Salaries include the following: payments to all full-time, part-time, temporary, occasional, summer or other employees. Included in this account line are premium pay, overtime pay, vacation pay, and other direct monetary compensation paid to employees. Ensure that you have not included benefits in this column, as they are to be reported strictly on line 1.10 and 1.21, in aggregate for each detail code.

Under column 4 at line 1.10 and 1.21 for each detail code, enter the benefit costs for the individuals reported. This account line includes mandatory benefits (e.g. CPP, EI, and EHT), benefit plan costs (e.g. ADD, LTD, extended health, dental) as well as other benefits (e.g. WSIB, maternity top-up).

HINT: An error message will result in column 8 if the FTE of staff reported in column 3 and/or column 6 exceeds the number of staff reported in column 2 and/or column 5 on the same line respectively. Any error messages will need to be cleared in order to promote your submission to active.

STEP # 12 – Completion of Schedule 2.9 – page 3 – Family Support Programs – Administration - Staff

PURPOSE

Schedule 2.9 - page 3 captures information on the number, full-time equivalency (FTE), salaries and benefits of individuals who support the administration of Family Support

Programs (FSP). This schedule only applies to those CMSMs/DSSABs that receive FSP funding.

Any administration costs that can logically be assigned to administering Family Support Programs are considered administration costs. This schedule is where CMSMs and DSSABs should 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.

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 2.9 – page 3 – Family Support Programs – Administration - Staff.” Please follow the same steps as those identified in step #11 above to report the number, FTE, salary and benefit costs.

HINT: In deciding if the staffing should be reported on this schedule or Schedule 2.9 – page 2, ask the following question: “Would the position still exist if the Family Support Program closed?” If the position would continue to exist, report the position on Schedule 2.9 – page 3; otherwise report them on Schedule 2.9 – page 2.

HINT: An error message will result in column 8 if the FTE of staff reported in column 3 and/or column 6 exceeds the number of staff reported in column 2 and/or column 5 on the same line respectively. Any error messages will need to be cleared in order to promote your submission to active.

STEP # 13 – Completion of Schedule 2.9 – page 4 – Family Support Programs – Adjusted Gross Expenditures

PURPOSE

Schedule 2.9 - page 4 captures information on gross expenditures and revenue streams for Family Support Programs (FSP) by detail code. This schedule only applies to those CMSMs/DSSABs that receive FSP funding.

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 2.9 – page 4 – Family Support Programs - Adjusted Gross Expenditures”.

Gross expenditures

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

CMSM/DSSABs are to include all expenses for Family Support Programs, *regardless of the funding source*.

This schedule is broken down into three sections as follows:

- Section 1: Operational Expenses
- Section 2: Administration
- Section 3: Offsetting Revenue

The sections are further broken down into different categories. Expenditures are to be reported in the appropriate categories in which the projected expense is to be incurred. The administrative salaries are carried over from page 3 – Family Support Programs –

Administration – Staff. The operational support – program staff salaries are to be input in this schedule. Please note that the sum of lines 1 and 2 (Salaries & Benefits – Line Personnel and Salaries & Benefits – Management and Operational Support) should equal page 2 – Family Support Programs – Operational Support – Program Staff.

Ministry of Education has undertaken a modified status-quo approach for expenses reporting. As such, for consistency purposes, the entities are required to follow the prior guidelines when deciding which line to report certain expenses. For further questions, please contact your Financial Analyst.

HINT: A warning message will appear in the Warnings page if expenses are reported under a program that has no allocation. The warning messages will still allow you to promote your submission to active.

STEP # 14 – Completion of Schedule 2.9 – page 5 – Family Support Programs – Entitlement Calculation

PURPOSE

Schedule 2.9 – page 5 captures the Family Support Programs funding entitlement for your CMSM or DSSAB. It takes into consideration the level of expenditures projected, your municipal cost sharing requirements, and the financial flexibility policies as set out in the Ontario Child Care Service Management Funding Guideline - 2014.

This schedule consists of 3 sections:

- Full Flexibility Entitlements
- Limited Flexibility Entitlements
- No Flexibility Entitlements

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 2.9 – page 5 – Family Support Program – Entitlement Calculation”.

There is no data entry required on this schedule as all the required data has been pre-loaded or comes from other schedules in the submission. The allocation for the Family Support Programs should be checked against schedule 3 – Allocations for Operating and other purposes. The expenses flow from Schedule 2.9 – page 4 – Family Support Programs – Adjusted Gross Expenditures

Section 1 – Full Flexibility Entitlements

- This section calculates the entitlement for the 3 detail codes that have full financial flexibility.
- The entitlements for these detail codes are calculated as the lesser of the allocation and the respective adjusted gross expenditures presented in schedule 2.9 – page 4.
- Any aggregate surplus of allocation from this section can be applied to Section 2, Limited Flexibility Entitlements if there is an allocation for that detail code.
- The application of the flexibility for a particular detail code is shown in column “Application of flexibility”

Section 2 - Limited Flexibility Entitlements

- This section calculates the entitlement for the A525 – ECD - Aboriginal allocation, which has exception to full financial flexibility.
- The entitlement for this detail code is calculated as the lesser of the allocation and the adjusted gross expenditures presented in schedule 2.9 – page 4.
- Line 2.5 shows the entitlement for the section
- Section 3 – No Flexibility Entitlements
- This section calculates the entitlement for the 2 detail codes which have no flexibility, if applicable (Note: Funding for Territories Without Municipal Organization (TWOMO) is not applicable for CMSMs. An error message will prevent a CMSM from reporting any expenses under TWOMO)

- TWOMO entitlement is calculated as the greater of the allocation and the TWOMO amount presented in schedule 2.9 – page 4, as TWOMO is a claims-based program.

Total entitlement for Family Support Programs is calculated at the bottom of the schedule.

STEP # 15 – Completion of Schedule 3 – Allocations for Operating and Other Purposes

PURPOSE

Schedule 3 captures the 2014 allocation for your CMSM or DSSAB based upon the Budget Schedule as contained in your service agreement.

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 3 – Allocations for Operating and Other Purposes”.

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

STEP # 16 – Completion of Schedule 3.1 - Entitlement Calculation

PURPOSE

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

Funding Guideline.

This schedule consists of 6 sections

- Special Needs Resourcing (SNR) Entitlement
- Limited Flexibility Entitlements
- TWOMO Entitlement
- 50/50 Cost Share Entitlement – Administration Expenditures

- Remaining Entitlement
- Adjustment if Maximum Administration Expenditure Exceeded

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 3.1 – Entitlement Calculation”.

Section 1 – Special Needs Resourcing Entitlement

- This section calculates the minimum spending on SNR and if there will be any adjustment due to not achieving the minimum spending.

Section 2 - Limited Flexibility Entitlement

- This section calculates the entitlement for the 3 allocations that have exceptions to the full financial flexibility.
- The entitlement for each is calculated as the lesser of the allocation and the adjusted gross expenditures presented in schedule 2.3.

Section 3 – TWOMO Entitlement

- Not applicable for CMSMs
- The allocation will equal the expenses calculated in schedule 2.7

Section 4 – 50/50 Cost Share Entitlement – Administration Expenditures

- This section for administration expenses calculates if the 50/50 cost share requirement has been met.
- If the cost share requirement has not been met, then a decrease of the entitlement will be reflected on row 4.7

Section 5 - Remaining Entitlement

- This section has two components, the adjusted gross expenditures (AGE) component and the total allocation component
- The AGE component is calculated as the total AGE, adjusted for any reductions/overspending already calculated in sections 1 through 4.
- The allocation component is calculated as the total allocation adjusted for any initial allocations already calculated in sections 1 through 4.

- The entitlement will be the lesser of those two amounts.

Section 6 - Adjustment if Maximum Administration Expenditure Exceeded

- The calculation of the 2014 maximum allowable administration expenditure is as follows: a maximum ceiling of ten percent of the total CMSM or DSSAB's allocation, less funding for Territory without Municipal Organization (TWOMO). Please note the ten percent administration ceiling includes the CMSM or DSSAB's 50/50 cost sharing amount noted in their budget schedule.
- If the 2014 projected administration expenditures are higher than the 2014 maximum allowable expenditure limit that has been calculated, an adjustment may be processed if the CMSM or DSSAB has not contributed its own municipal funds to offset the cost of administration above this limit.
- Total Child Care entitlement is calculated on line 6.10.
- Total Family Support Programs entitlement is calculated on line 6.11.1.
- Total entitlement is calculated on line 6.12.

Lines 7.1 through to 7.8 reflect a breakdown of the Total Adjustment / (Recovery) as determined at line 6.13.

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

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

STEP # 17 – Completion of Schedule 4 – Eligible Contributions for Utilization Calculation

PURPOSE

Schedule 4 captures information relating to the mitigation funding received by CMSMs or DSSABs who experienced a reduction in their 2013 allocations due to the new funding formula framework.

The schedule applies additional municipal contributions above the CMSM or DSSAB's 2014 minimum cost sharing requirements and applies the amount against the balance of the mitigation funding received.

If a CMSM or DSSAB's 2014 minimum cost sharing requirement decreased from their 2012 minimum cost sharing requirement yet the CMSM or DSSAB still chose to keep

their contribution at the 2012 level, this additional investment can be deemed as municipal contributions rather than applied against the mitigation funding received.

The deemed municipal contribution may be used to calculate the 2014 utilization component allocation of the funding formula in future years.

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 4 – Eligible Contributions for Utilization Calculation”.

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

There is one input cell on this schedule in which the CMSM or DSSAB will need to enter the amount of the deemed municipal contributions. The deemed municipal contributions are the additional level of investment by the CMSM or DSSAB when it has decided to keep its minimum cost sharing consistent with 2012 levels even though this requirement decreased in 2014. The input cell is limited by the maximum amount of the decrease in cost sharing requirement from 2012 to 2014.

The amount applied against mitigation funding at line 4 and the excess municipal contributions eligible for the 2015 utilization calculation at line 5 from this schedule goes to Schedule 3.1, page 2.

STEP # 18 – Completion of Schedule 4.1 - Capital Carry-Forward

PURPOSE

Schedule 4.1 captures information regarding the projected expenditures of 2014 capital retrofit funding, the use of the committed 2013 capital funding carried forward to 2014, as well as any funding projected to be committed and carried forward to 2015.

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 4.1 – Capital Carry-Forward”

This schedule is divided into 2 sections:

1. Projected 2013 capital carry forward information
2. Capital expenditure projections for 2014

In the first section, the maximum allowed amount available for carry forward into 2014 will be calculated at line 1.3.

The amount of potential capital expenditures from 2013 at line 1.1 is pre-populated from the Revised Estimates submission. Enter the amount of capital expenditures as at December 31, 2013 at line 1.2, up to the amount identified at line 1.1.

Enter the amount of capital committed as of December 31, 2013 to non-profit operators for transition minor capital projects at line 1.4. This is the amount of the 2013 capital committed that was being carried forward to 2014. This amount must be spent by December 31, 2014.

The second section is laid out with three columns: the carry forward amount relating to 2013, the 2014 allocation and the total.

The potential capital spending for 2014 at line 2.3, column 3 is calculated based upon the 2014 allocation plus the amount carried forward from 2013. The 2013 carry forward capital expenditures are based upon the input cell at line 1.4.

The total capital expenditures amount at line 2.4 is linked from the adjusted gross expenditures in Schedule 2.3, column 17. The spending in 2014 is deemed to first use the 2013 carry-forward. The 2014 allocation column is a calculated amount based upon the other two cells in line 2.4. This amount flows through to Schedule 3.1 to calculate the 2014 entitlement.

Enter the amount of the projected capital committed as of December 31, 2014 to be carried forward to the following year at line 2.6. This amount cannot be greater than the maximum allowed amount of capital available for carry forward at line 2.5.

CMSMs and DSSABs will be cash flowed on the 2014 capital entitlement, line 2.7, column 2.

Any adjustments to 2013 capital entitlement will be reflected as part of the 2013 financial statement submission which is due May 30, 2014.

HINT: For reporting of data elements on Schedule 1.2, the CMSM or DSSAB would report the number of spaces supported and the number of licensed programs supported for capital retrofits that relate to the 2014 allocation only. 2013 carry forward projects are to be reported as part of the 2013 financial statement submission package.

STEP # 19 – Completion of Schedule 4.2 – Purchase of Service – Per Diems

PURPOSE

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

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 4.2 – Schedule of Purchase of Service – Per Diems Rates”.

This schedule is divided into 2 sections:

1. Centre-based fees
2. Home-based fees

Each section is divided into 2 subsections:

- A. Rates paid by the CMSM/DSSAB
- B. Fees charged by the operators

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

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

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

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

STEP # 20 – Review of Submission

PURPOSE

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

The schedules are as follows:

1. Error Messages
2. Warning Messages

3. Data Analysis

HOW TO COMPLETE

You are requested to review the information and correct it where required as follows:

1. Error messages - Follow-up on any item where “ERROR” is identified in the far right column in order to clear the message.
2. Warning messages - Follow-up on any item where “Warning” is identified in the far right column in order to clear the message, if possible.
3. Data Analysis – Review the values reported for consistency of reporting between submissions/reporting cycles.

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

Reporting

After completing steps # 1 – 19, the data in the submission file should now be complete.

CMSMs and DSSABs are required to send two signed copies of the following two documents:

1. Cover Page
2. Entitlement Calculation (Schedule 3.1)

These forms are to be printed out from the active EFIS submission of the 2014 Estimates and sent by March 31st, 2014¹ to:

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

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

¹ This date is subject to the approval of the municipality’s annual budget for a CMSM and the board’s annual budget for a DSSAB per the DSSAB Act.

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

Review and Approval of Estimates Submission

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

Assistance with EFIS

For user/navigation assistance on EFIS, contact:

Julie Ramsaran Tel: (416) 325-2058 E-mail: Julie.Ramsaran@ontario.ca

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

Emily Wells Tel: (416) 325-2036 E-mail: Emily.Wells@ontario.ca

For log in assistance, contact:

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

For data input assistance, contact your Financial Analyst by following this link:

<http://faab.edu.gov.on.ca/FA%20List.pdf>

Alternatively, they are also listed here for your convenience:

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