



Ministry of Education

**Ontario Child Care Business
Practice, Service and Funding
Guideline 2014-15**

First Nations and Child Care Transfer
Payment Agencies

March 2014

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SECTION 1: TRANSFER PAYMENT BUSINESS PRACTICES FOR FIRST NATIONS AND TRANSFER PAYMENT AGENCIES WITH A FUNDING ALLOCATION ABOVE \$350,000

Overview of the Contract Management Process

This section of the guideline is specific to First Nations with a funding allocation above \$350,000¹, effective April 1, 2014, and provides an overview of the contract management process for child care at the Ministry of Education (the Ministry).

The contract management process consists of the following three stages:

1. Contracting;
2. Financial Reporting; and
3. Payment

In accordance with the Government of Ontario's Transfer Payment Accountability Directive, and consistent with the principles of prudent fiscal management, funds must be flowed to transfer payment recipients only upon signature of the service agreement and related amendments.

Contracting

Service agreements, which identify funding levels and service expectations, are distributed to First Nations by email at the beginning of the fiscal year. The service agreement and any amendments to this agreement cover the fiscal period of April 1, 2014 to March 31, 2015.

Two original signed copies of the child care service agreement must be returned to the Ministry by **June 13, 2014**. Child care service agreements should be mailed to the Early Years Implementation Branch at the address below:

Pam Musson, Director
Early Years Implementation Branch
Ministry of Education

¹ "Allocation" is defined as the funding amount set out in the service agreement and excludes one-time funding adjustments (e.g., health and safety funding). Reporting requirements are subject to change in-year should a First Nation's on-going allocation exceed \$350,000 for the first time during the fiscal year. Includes both child care and family support program funding.

24th Floor, Mowat Block
900 Bay Street
Toronto, ON M7A 1L2

Service agreements between the Ministry and First Nations:

- set out expectations, terms and conditions of funding to support good governance, value for money, and transparency in the administration of transfer payment funds;
- document the respective rights, responsibilities, and obligations of the Ministry and the recipient;
- include specific, measurable results for the money received, reporting requirements, and any corrective action the government is entitled to take if agreed upon results are not achieved; and
- subject to the *Freedom of Information and Protection of Privacy Act* and other legislation, allow independent verification of reported program and financial information by independent professionals and the Auditor-General of Ontario.

Email communication between First Nations and the Ministry should occur using an email address that is from the First Nation's registered domain. This method of communication reassures senders and receivers of email that they are corresponding in a more secure environment. An example of an acceptable e-mail using a registered domain is yourname@yourfirstnation.ca.

Financial Reporting

Schedule C of the service agreement identifies the Ministry's submission requirements for the current fiscal year. First Nations are required to provide the following submissions to the Ministry as per the following cycle:

Submission Type	Due Date
Service Agreement	June 13 , 2014 ^{2,3}
Estimates	June 30, 2014 ¹
Revised Estimates	November 28, 2014
Financial Statements- EFIS	July 31, 2015

² With an automatic extension granted if the Band Council has not approved the budget by this date.

³ This is the due date for the 2014-15 fiscal year only.

First Nations with an allocation above \$350,000 must submit three financial reports to the Ministry- Estimates, Revised Estimates and Financial Statements- through the Education Finance Information System (EFIS). The Financial Analysis and Accountability Branch (FAAB) will provide detailed instructions to First Nations for each submission upon release of the submission in EFIS. The following is only a brief overview of each submission:

Estimates

In the Estimates submission, First Nations must estimate the service data and associated expenditures for the upcoming fiscal year covering the period of April to March. The Estimates submission is due by June 30.

Revised Estimates

In the Revised Estimates submission, First Nations revise their estimates based on in-year actuals up to September 30. In addition, First Nations provide a projection of expenditures and service data to March 31. The Revised Estimates submission is due by November 28.

Financial Statements- EFIS

The Financial Statements submission measures the First Nation's actual performance against their estimated service data for the year. The financial statements submission is also a reconciliation of the First Nation's funding allocation against actual expenditures once the year-end results are reported. It is due approximately four months following the March 31 year-end date or July 31 and must include the following elements:

1. Audited Financial Statements of the First Nation that covers all programs provided by the First Nation, including child care;
2. A post audit management letter issued by the external auditors. If such a letter is not available, confirmation in writing for the rationale as to why it is not available;
3. A schedule of child care and family support program revenues and expenses funded by the Ministry of Education.

This information may be provided through the following formats:

- included as a note to the audited Financial Statements (part of # 1 above);
- included as a schedule to the audited Financial Statements (part of # 1 above); or

- included as part of a separate audit or review engagement report⁴.

4. An active EFIS submission.

If the schedule of child care and family programs revenues and expenses do not reconcile to the EFIS revenues and expenses, a reconciliation must be prepared by the auditors to reconcile the difference(s).

If a First Nation's audited Financial Statements will not be available by July 31st, the following steps should be taken:

1. Contact your Financial Analyst advising them that the year-end reporting requirements cannot be met. The correspondence should include the estimated date when the Ministry can expect the audited Financial Statements as well as other year-end reporting requirements.
2. Submit an active EFIS submission by July 31st based on the best information available at that time and recognize that it may change following the completion of the audit.
3. Submit a copy of the audited Financial Statements and other remaining requirements as soon as they are available.
4. Contact your Financial Analyst should a change be required to the active EFIS submission following the audit of the First Nation.

Variance Reporting

Variance reporting is required for identified significant variances in the Revised Estimates and Financial Statement submissions. First Nations will be contacted by their Financial Analyst to discuss significant variances, including the reason for variances and the potential or actual impacts on staff and services, and may be asked to provide an action plan as part of financial reporting.

Significant variances are identified as follows:

- An explanation report is required if the financial data is \$5,000 or 10% or more over or under the projected actuals.

⁴ The review engagement report allows for the independent verification of data reported within EFIS. Sample templates are provided in Appendix C.

- An explanation report is required if service data is 10% or more over or under the projected actuals.

Revised Estimates or Financial Statement Variance:

	Variance Reporting
Expenditures (by detail code)	+/- \$5,000 and +/- 10%
Service Data	+/- 10%

Exceptions to Variance Reporting

Where additional funding is announced following the receipt of the Estimates submission in EFIS, a modified variance reporting methodology will be introduced to allow First Nations to report on variances based on the revised funding allocation and increased expenditures.

Payment

Schedule B of the service agreement identifies the Ministry’s funding allocation for the First Nation named in the agreement. Generally, this allocation is divided into 12 approximately equal monthly payments (see “Payment Mechanics” table below), less any Health and Safety funding. Revised payments in each fiscal year should only begin after the service agreement or related amendments are signed by the First Nation and the Ministry. In some circumstances, the Ministry may continue to make payments based on the approved budget for the immediately preceding fiscal year until the budget for the current fiscal year is approved.

Payment Mechanics

Monthly cash flow percentages are based upon the total 2014-15 allocation⁵:

Month	Percentage	Month	Percentage
April	8.3%	October	8.3%
May	8.3%	November	8.3%
June	8.4%	December	8.4%
July	8.3%	January	8.3%
August	8.3%	February	8.3%
September	8.4%	March	8.4%

⁵ Payments from April to July may be based upon the prior year’s allocation, less Health and Safety funding, until the signed service agreement is received.

In-Year Funding Adjustments

As per the service agreement, the Ministry automatically adjusts entitlement and the resulting cash flow to reflect forecasted or actual under-spending that is reported in the Estimates, Revised Estimates and Financial Statement submissions.

These adjustments will result if the following occurs:

- the First Nation's projected or actual spending levels are less than the approved funding amounts in Schedule B of the service agreement; and/or
- the Ministry identifies that projected expenses should be adjusted to better reflect previous years' actual expenses, trends and expectations for the current fiscal year. This process is completed through discussions between the Ministry and the First Nation.

Payments based on Service Agreement:

The original monthly cash flow will be based on approximately 1/12 (see "Payment Mechanics" table above) of the allocation amount outlined in Schedule B of the service agreement. Payments are then adjusted after each financial submission.

Payments based on Estimates:

If the estimates submission in EFIS, due by June 30, 2014, reflects a different entitlement amount than the allocation in the service agreement, cash flow for the August payment will be adjusted based on approximately 5/12 (see "Payment Mechanics" table above) of the entitlement amount. The total payments made to date in 2014-15 will be subtracted from the entitlement amount. The following monthly payments will be based on approximately 1/12 of the entitlement amount in the EFIS Estimates submission.

Payments based on Revised Estimates:

If the Revised Estimates submission in EFIS, due by November 28, 2014, reflects a different entitlement amount than in the Estimates, cash flow for the January 2015 payment will be adjusted based on approximately 10/12 (see "Payment Mechanics" table above) of the entitlement amount. The total payments made to date in 2014-15 will be subtracted from the entitlement amount. The following monthly payments will be based on approximately 1/12 of the entitlement amount in the EFIS Revised Estimates submission.

Payments based on Financial Statements:

Upon submission of the Financial Statements submission, any difference between the total amount paid to date and the entitlement calculated in the Financial Statements will be cash flowed to the First Nation. This adjustment will be made once the financial review of the Financial Statements has been completed.. Any funding owed to the Ministry by the First Nation will be deducted from future monthly payments. The First Nation is not required to issue a cheque to the Ministry for the recoverable funding, unless requested by the Ministry.

Policy for Late Filing

The policy for late filing shall be applicable to the following:

1. Service Agreement
2. Financial reporting (Estimates, Revised Estimates, Financial Statements)
3. Queries related to financial reporting
4. Financial Documentation (audited financial statements, Review Engagement Reports, etc.)

Where the First Nation files any submission after the filing deadline, its regular cash flow will be reduced progressively as follows until the submission has been received:

- If the submission is not received by the Ministry within 30 days after the filing deadline, the Ministry will inform the First Nation that the submission is overdue.
- If the submission is not received by the Ministry within 31 to 60 days after the filing deadline, the Ministry will reduce the Recipient's cash flow by 2% of the Recipient's total annual allocation
- If the submission is not received by the Ministry after 61 days after the filing deadline, the Ministry will reduce the Recipient's cash flow by 5% of the Recipient's total annual allocation.
- After 61 days, the Ministry will continue to follow-up with the First Nation to discuss any challenges with providing the information and to offer support. If the Ministry has been unsuccessful in obtaining outstanding documentation after repeated follow-up, a letter signed jointly by the Director of the Early Years Implementation Branch and the Director of the Financial Analysis and Accountability Branch will be sent to the First Nation indicating that cash flow will be reduced by 50%.

- If the outstanding documentation is not provided to the Ministry within 90 days of the letter being issued or by the end of the fiscal year (whichever comes first) all cash flow will be suspended until the documentation is provided.

Upon receipt of the late submission, the Ministry will reinstate the normal monthly payment process and will include in the monthly payment the total amount withheld up to that point.

SECTION 2- TRANSFER PAYMENT BUSINESS PRACTICES FOR FIRST NATIONS AND CHILD CARE TRANSFER PAYMENT AGENCIES WITH A FUNDING ALLOCATION BELOW \$350,000

Overview of the Contract Management Process

This section of the guideline is specific to First Nations with a funding allocation below \$350,000⁶, effective April 1, 2014, and provides an overview of the contract management process for child care at the Ministry of Education (the Ministry).

The contract management process consists of the following three stages:

1. Contracting;
2. Financial Reporting; and
3. Payment.

In accordance with the Government of Ontario's Transfer Payment Accountability Directive, and consistent with the principles of prudent fiscal management, funds must be flowed to transfer payment recipients only upon signature of the service agreement and related amendments.

Contracting

Service agreements, which identify funding levels and service expectations, are distributed to First Nations by email at the beginning of the fiscal year. The service agreement and any amendments to this agreement cover the fiscal period of April 1, 2014 to March 31, 2015.

Two original signed copies of the child care service agreement must be returned to the Ministry by **June 13, 2014**. Child care service agreements should be mailed to the Early Years Implementation Branch at the address below:

Pam Musson, Director
Early Years Implementation Branch
Ministry of Education
24th Floor, Mowat Block
900 Bay Street

⁶ "Allocation" is defined as the funding amount set out in the service agreement and excludes one-time funding adjustments (e.g., health and safety funding). Reporting requirements are subject to change in-year should a First Nation's on-going allocation exceed \$350,000 for the first time during the fiscal year. Includes both child care and family support program funding.

Toronto, ON M7A 1L2

Service agreements between the Ministry and First Nations:

- set out expectations, terms and conditions of funding to support good governance, value for money, and transparency in the administration of transfer payment funds;
- document the respective rights, responsibilities, and obligations of the Ministry and the recipient;
- include specific, measurable results for the money received, reporting requirements, and any corrective action the government is entitled to take if agreed upon results are not achieved; and
- subject to the *Freedom of Information and Protection of Privacy Act* and other legislation, allow independent verification of reported program and financial information by independent professionals and the Auditor-General of Ontario.

Email communication between First Nations and the Ministry should occur using an email address that is from the First Nation's registered domain. This method of communication reassures senders and receivers of email that they are corresponding in a more secure environment. An example of an acceptable e-mail using a registered domain is yourname@yourfirstnation.ca.

Financial Reporting

Schedule C of the service agreement identifies the Ministry's submission requirements for the current fiscal year. First Nations and Transfer Payment Agencies are required to provide the following submissions to the Ministry as per the following cycle:

Submission Type	Due Date
Service Agreement	June 13, 2014 ^{7, 8}
Financial Statements- Attestation	July 31, 2015

First Nations with an allocation below \$350,000 must submit one financial report to the Ministry- Financial Statements- through an attestation form. The Financial Analysis and Accountability Branch (FAAB) will provide instructions to First Nations for the Financial

⁷ With an automatic extension granted if the Band Council/Board of Directors has not approved the budget by this date.

⁸ This is the due date for the 2014-15 fiscal year only.

Statements submission upon release of the attestation form. The following is only a brief overview of the Financial Statements submission:

Financial Statements- Attestation

In the Financial Statements submission, the First Nation or Transfer Payment Agency provides their actual service data for the year. In addition, the Financial Statements submission is a reconciliation of the First Nation or Transfer Payment Agency's annual funding allocation against actual expenses incurred. It is due approximately four months following the March 31 year-end date or July 31st and must include the following elements:

1. Audited Financial Statements of the First Nation or Transfer Payment Agency that covers all programs provided by the First Nation or Transfer Payment Agency, including child care and family support programs;
2. A post audit management letter issued by the external auditors. If such a letter is not available, confirmation in writing for the rationale as to why it is not available; and
3. An attestation form verifying the First Nation or Transfer Payment Agency's compliance with the terms of the service agreement for the fiscal year in which the agreement applies.
4. A schedule of child care and family support program revenues and expenses funded by the Ministry of Education.

This information may be provided through the following formats:

- included as a note to the audited Financial Statements (part of # 1 above);
- included as a schedule to the audited Financial Statements (part of # 1 above); or
- included as part of a separate audit or review engagement report⁹.

If the schedule of child care and family programs revenues and expenses do not reconcile to the attestation revenues and expenses, a reconciliation must be prepared by the auditors to reconcile the difference(s).

⁹ The review engagement report allows for the independent verification of data reported within the Attestation form. Sample templates are provided in Appendix C.

If the First Nation or Transfer Payment Agency's audited financial statements will not be available by July 31st, the following steps should be taken:

1. Contact your financial analyst to advise them that the year-end reporting requirements cannot be met. The correspondence should include the estimated date of when the Ministry can expect the audited Financial Statements as well as other reporting requirements.
2. Submit the attestation form by July 31st based on the best information available at that time and recognize that it may change following the completion of the audit.
3. Submit a copy of the audited Financial Statements and other remaining requirements as soon as they are available.
4. Contact your financial analyst should a change be required to the previously submitted attestation form following the audit of the First Nation or Transfer Payment Agency.

Variance Reporting

Variance reporting is required for identified significant variances in the Financial Statement submission. If there is a significant variance between the previous and current fiscal year's financial and data elements, First Nations or Transfer Payment Agencies will be contacted by their Financial Analyst to discuss this variance, including the reason for variances and the potential or actual impacts on staff and service. In addition, First Nations or Transfer Payment Agencies may be asked to provide an action plan as part of financial reporting in response to the variance.

Exceptions to Variance Reporting

Where additional funding is announced within the fiscal year, a modified variance reporting methodology will be introduced to allow First Nations or Transfer Payment Agencies to report on variances based on the revised funding allocation and increased expenditures.

Payment

Schedule B of the service agreement identifies the Ministry's funding allocation for First Nations and Transfer Payment Agencies. Generally, the allocation is divided into approximately 12 equal monthly payments (see "Payment Mechanics" table below), less any Health and Safety funding.

Revised payments in each fiscal year should only begin after the service agreement or related amendments are signed by the First Nation and the Ministry. In some circumstances, the Ministry may continue to make payments based on the approved

budget for the immediately preceding fiscal year until the budget for the current fiscal year is approved.

Payment Mechanics

Monthly cash flow percentages will be based upon the total 2014-15 allocation¹⁰:

Month	Percentage	Month	Percentage
April	8.3%	October	8.3%
May	8.3%	November	8.3%
June	8.4%	December	8.4%
July	8.3%	January	8.3%
August	8.3%	February	8.3%
September	8.4%	March	8.4%

In-Year Funding Adjustments

As per the service agreement, the Ministry automatically adjusts entitlement and the resulting cash flow to reflect under-spending that has occurred following the submission of Financial Statements, where actual under spending is reported.

These adjustments will result when the following occurs:

- the First Nation or Transfer Payment Agency’s actual spending levels are less than the approved funding amounts in Schedule B of the service agreement; and/or,
- the Ministry identifies that projected expenses should be adjusted to better reflect previous years' actual expenses, trends and expectations for the current fiscal year. This process is completed through discussions between the Ministry and the First Nation or Transfer Payment Agency.

Payments based on the Service Agreement:

The original monthly cash flow will be based on approximately 1/12 (see “Payment Mechanics” table above) of the allocation amount outlined in Schedule B of the service agreement.

¹⁰ Payments from April to July may be based upon the prior year’s allocation, less Health and Safety funding, until the signed service agreement is received.

Payments based on the Financial Statements- Attestation:

Upon submission of the First Nation or Transfer Payment Agency's attestation, any difference between the total amount paid to date and the entitlement will be cash flowed to the recipient or recovered from a future cash flow payment. This adjustment will be made once the financial review of the attestation has been completed. Any funding owed to the Ministry by the First Nation or Transfer Payment Agency will be deducted from future monthly payments. The First Nation or Transfer Payment Agency is not required to issue a cheque to the Ministry for the recoverable funding.

Policy for Late Filing

The policy for late filing shall be applicable to the following two Ministry submissions:

1. Service Agreement
2. Financial Statements- Attestation
3. Queries related to Financial Statements - Attestation
4. Financial Documentation (audited financial statements, Review Engagement Reports)

Where the First Nation or Transfer Payment Agency files any submission after the filing deadline, its regular cash flow will be reduced progressively as follows until the submission has been received:

- If the submission is not received by the Ministry within 30 days after the filing deadline, the Ministry will inform the Recipient that the submission is overdue.
- If the submission is not received by the Ministry within 31 to 60 days after the filing deadline, the Ministry will reduce the Recipient's cash flow by 2% of the Recipient's total annual allocation
- If the submission is not received by the Ministry after 61 days after the filing deadline, the Ministry will reduce the Recipient's cash flow by 5% of the Recipient's total annual allocation.
- After 61 days, the Ministry will continue to follow-up with the First Nation to discuss any challenges with providing the information and to offer support. If the Ministry has been unsuccessful in obtaining outstanding documentation after repeated follow-up, a letter signed jointly by the Director of the Early Years Implementation Branch and the Director of the Financial Analysis and Accountability Branch will be sent to the First Nation indicating that cash flow will be reduced by 50%.

- If the outstanding documentation is not provided to the Ministry within 90 days of the letter being issued or by the end of the fiscal year (whichever comes first) all cash flow will be suspended until the documentation is provided.

Upon receipt of the late submission, the Ministry will reinstate the normal monthly payment process and will include in the monthly payment the total amount withheld up to that point.

SECTION 3: TRANSFER PAYMENT BUSINESS PRACTICES FOR ALL FIRST NATIONS AND TRANSFER PAYMENT AGENCIES

Financial Flexibility

Funding to First Nations flows under detail codes (e.g. A370- Regular Fee Subsidies), which are codes that describe each type of child care funding. Schedule B of the child care service agreement outlines the detail code(s) and the amount of associated funding.

In-Year Flexibility

First Nations have in-year flexibility to realign funds between detail codes, in accordance with the financial flexibility criteria outlined below, to meet service needs and address volume and caseload pressures. First Nations or Transfer Payment Agencies must identify the realignment of funding in their applicable financial reporting submissions.

In order to exercise financial flexibility, First Nations must meet the following criteria:

- **Program/Policy Direction and Priorities-** services must be delivered in the most effective, efficient and affordable manner. Service levels must be consistent with community priorities. Financial flexibility must improve client and service outcomes.
- **Funding Policies and Guidelines-** permanent realignments between detail codes cannot be made. Any realignment between detail codes is only effective for the current fiscal year.

Funding between detail codes can be realigned as follows:

- Funds may be transferred between Special Needs Resourcing (A377) and Wage Subsidy (A392).
- Funds may be transferred between Ontario Works Formal (A402) and Ontario Works Informal (A403) as outlined in section 4 below.
- Funds may be transferred from One-time Child Care Transformation funding (A404) to Supervisor Network and Capacity Building Funding (A405).

Detail Codes with no Financial Flexibility:

Funds may NOT be transferred out of or into the following detail codes:

- Child Care Regular Subsidies (A370)

- Repairs and Maintenance (A375)
- Pay Equity Union Settlement (A394)
- Small Water Works Child Care (A515)

Please note that there is flexibility to move one-time funding out of detail code A404- Child Care Transformation to A405- Supervisor Network and Capacity Building Funding. As mentioned in Section 4, there are also multiple eligible expenses under A404- Child Care Transformation. First Nations have the flexibility to decide how to spend this allocation on the eligible expenses in order to meet community priorities.

With respect to family support programs, funding may be transferred between the following detail codes:

- Program Effectiveness – Data Analysis Coordinators (A466); and
- Ontario Early Years Centres (A462);

Funding may not be transferred in or out of the following detail codes:

- Better Beginnings Better Futures (A520)
- Child Care Resource Centres (A386)

There is no financial flexibility between child care and family support program funding.

Basis of Accounting

First Nations and Transfer Payment Agencies are required to report their revenues and expenditures using the modified accrual basis of accounting in their Estimates, Revised Estimates and Financial Statements submissions. This basis of accounting is also guided by other policies and guidelines.

Modified Accrual Basis of Accounting

The modified accrual accounting requires the inclusion of short-term accruals of normal operating expenditures in the determination of operating results for a given time period. Short-term accruals are defined as payable usually within 30 days of year-end.

The modified accrual basis of accounting does not recognize non-cash transactions such as amortization, charges/appropriations to reserves or allowances as these expenditures do not represent an actual cash expenditure related to the current period.

Under modified accrual accounting, expenditures that would be amortized under full accrual accounting must be recognized as expenditures in the budget year the goods or services are received.

Expenditures made once a year (e.g. insurance) must be recorded in one of the following two methods:

- a. Expenditures will be charged to the period in which they are paid.
- b. The part of the expenditure that applies to the current year will be expensed in that year.

Either method of accounting for expenditures made once a year is acceptable. However, the selected method must be consistent from year to year.

Admissible/Inadmissible Expenditures

Expenditures deemed reasonable and necessary for the provision of services subsidized by the Ministry are admissible in the calculation of the funding entitlement. These expenditures must be supported by acceptable documentary evidence.

All expenditures arising from transactions not conducted at arm's length from the First Nation or Transfer Payment Agency (e.g. transactions in which both parties to the transaction may not be acting independently of each other due to a previous relationship) must receive prior Ministry approval.

Appendix D contains a list of expenditures identified by their admissibility for purposes of calculating funding entitlement.

SECTION 4- CHILD CARE SERVICE AND FUNDING ELIGIBILITY AND REQUIREMENTS

This section of the guideline applies to all First Nations and Transfer Payments agencies and sets out the Ministry's expectations, terms and conditions for provincial child care funding and the corresponding services.

A370 – CHILD CARE REGULAR FEE SUBSIDIES

PURPOSE

Child care plays a key role in helping to promote healthy child development and helping children to reach their full potential. It is an essential support for many parents, helping them to balance the demands of career and family while participating in the workforce or pursuing education or training.

ALLOCATIONS

Child Care Fee Subsidies funding is available through detail code A370- Child Care Regular Fee Subsidies. This allocation is available in Schedule B of the child care agreement, if applicable.

ELIGIBLE EXPENDITURES

First Nations may use Child Care Regular Subsidies funding to provide access for eligible families whose children attend licensed child care centres (day nurseries) and private home day care directly operated or purchased by First Nations Bands.

Operating transportation costs may be included in fee subsidies if they are part of the child care centre's or private-home day care's budget. Capital costs such as the purchase of a bus are not eligible expenditures.

Access for eligible families is subject to the availability of subsidy funds within the budget of the First Nation and space availability with a child care program.

COST-SHARING REQUIREMENTS

Child Care Regular Fee Subsidies (A370) is cost shared with 80% provided by the province and 20% by the First Nation. Funding is flowed under the *Day Nurseries Act*.

FINANCIAL FLEXIBILITY

Funding may not be moved to any other detail codes.

REPORTING REQUIREMENTS

First Nations are required to report financial and service data to the Ministry related to Child Care Regular Fee Subsidies expenses. First Nations that report in EFIS will provide this information in their Estimates, Revised Estimates and Financial Statement submissions. First Nations that do not report in EFIS will provide this information in their year-end Financial Statements-attestation submission.

In addition to total expenses, First Nations are required to report on the Child Care Regular Fee Subsidies data element outlined in Appendix A of this guideline. These data elements include:

- The average monthly number of infants receiving fee subsidy;
- The average monthly number of toddlers receiving fee subsidy;
- The average monthly number of preschoolers receiving fee subsidy;
- The average monthly number of JK children receiving fee subsidy;
- The average monthly number of SK children receiving fee subsidy;
- The average monthly number of school age children receiving fee subsidy;
- The cumulative number of children receiving fee subsidy;
- The cumulative number of families receiving fee subsidy;

Please see Appendix A for additional details on reporting requirements.

REQUIRED DOCUMENTATION

First Nations should maintain service and financial records for each site where the service above is being provided.

A375 – REPAIRS AND MAINTENANCE (HEALTH AND SAFETY)

PURPOSE

Repairs and Maintenance (Health and Safety) funding is to support licensed child care centres and private-home day care agencies in meeting licensing requirements under the *Day Nursery Act* (DNA). It is the ministry's expectation that child care service providers will continue to comply with the ministry's licensing requirements under the DNA as well as health and safety practices, the upkeep of equipment, property repairs and maintenance.

ELIGIBLE EXPENDITURES

Repairs and Maintenance (Health and Safety) expenses are to support eligible First Nations with on- reserve licensed child care programs to fund repairs, minor renovations, furnishings and equipment.

Once approved for Repairs and Maintenance (Health and Safety) funding, your First Nation's allocation will be included on the Schedule B of your Child Care Service Agreement (or Child Care Service Amendment if applicable) and will be available through detail code A375- Repairs and Maintenance.

First Nations may use Repairs and Maintenance (Health and Safety) funding for the following expenses:

Food Preparation

Addition, repair or replacement of:

- hand washing sink in the kitchen
- dishwasher or hot water booster
- major appliances

Washrooms

Addition, repair or replacement of:

- fixtures
- partitions
- flooring materials
- change table

Major Systems

Addition, improvement, repair or replacement of:

- leaking roof
- building foundation
- heating/cooling system
- ventilation system

- sump pump
- emergency lighting
- accessibility
- windows or doors
- asbestos removal or encapsulation
- wiring upgrades

Play Area

Addition, repair or replacement of:

- damaged walls/peeling paint that may contain lead
- windows
- damaged/worn flooring material or ceiling
- damaged/worn outdoor play equipment/safety surfacing
- fencing
- drinking water system
- heating system

Code Compliance

- Ontario Fire Code orders/recommendations
- Ontario Building Code orders/recommendations
- Public Health Code orders/recommendations

Health and safety funding for licensed private-home day care agencies must be used to purchase portable items that improve health and safety for children. The portable nature of the equipment will enable the items to be transferred to another private-home day care provider, as required. Examples of portable safety items may include Canadian Standard Association (CSA) approved infant equipment such as playpens, highchairs, safety gates, child safety locks, first aid kits and fire extinguishers.

Note1: The above list is only a guide and not an exhaustive list.

Note2: Health and Safety funding cannot be used for program expansion.

FINANCIAL FLEXIBILITY

There is no flexibility with Health and Safety funding and the related allocation may be used for any of the categories listed above under eligible expenditures.

REPORTING REQUIREMENTS

First Nations are required to report financial and service data to the Ministry related to Repairs and Maintenance (Health and Safety) expenses. First Nations that report in EFIS will provide this information in their Estimates, Revised Estimates and Financial Statement submissions. First Nations that do not report in EFIS will provide this information in their year-end financial statements-attestation submission.

In addition to total expenses, First Nations are required to report on the Repairs and Maintenance (Health and Safety) data element outlined in Appendix A of this guideline. This data element includes:

The number of licensed programs funded for repairs and maintenance; Please see Appendix A for additional details on reporting requirements.

APPLICATION PROCESS

The ministry invited First Nations to apply for 2014-15 Repairs and Maintenance (Health and Safety) funding by February 28, 2014. While applications will continue to be accepted throughout the fiscal year, First Nations are encouraged to submit their applications for health and safety funding applications to the ministry as soon possible.

Health and safety applications submitted to the ministry **must** include the three items listed below:

1. A completed copy of the attached **2014-15 Health and Safety Funding Request Form**;
2. Proof of the estimated cost for each health and safety project:
 - **One quote** or proof of the estimated cost is required for each project with a total cost below \$10,000;
 - **Three quotes** or proof of the estimated costs are required for each project with a total cost above \$10,000;
 - Proof of purchase (receipt or invoice) is required for projects where the cost was covered by the First Nation after April 1, 2014.

3. A copy of independent documentation that supports the need for each health and safety project from one or more of the following sources:
 - Summary of Day Nursery Licensing Requirements and Recommendations Report or Day Nursery or Private Home Day Care Licensing Checklist;
 - Health Canada Inspection Report;
 - Fire Inspection Report; and/or
 - Building Inspection Report.

Once your application is complete, all of the above can be mailed, emailed or faxed to:

Helen Kandiuk
Ministry of Education
Early Years Implementation Branch
900 Bay St., Mowat Block 24th Floor
Toronto, ON
Phone: (416) 325-7577
Fax: (416) 314-7836
Email: ELCCIB@ontario.ca

Please notify Helen Kandiuk and your Child Care Advisor by email or phone once you have submitted your health and safety funding application.

The ministry recognizes that emergency health and safety requirements may arise at any point in time. Contact your Child Care Advisor should you require funding to address an emergency health and safety requirement.

AFTER SUBMITTING AN APPLICATION FOR REPAIRS AND MAINTENANCE (HEALTH AND SAFETY) FUNDING

As limited funding is available to address health and safety requirements, the ministry will be unable to provide funding for every request submitted. Approval of health and safety funding requests is based on priority situations.

Applications for 2014-15 child care Repairs and Maintenance (Health and Safety) funding will be reviewed on an on-going basis as they are received by the ministry. First Nations will receive notification regarding the status of their health and safety application within 20 business days after the ministry receives the completed application.

If your First Nation applied before February 28, 2014 and was approved for funding, this amount would have been included on your original 2014-15 child care service

agreement. If your First Nation was approved for Repairs and Maintenance (Health and Safety) funding after this date, an approval letter as well as an amendment to your child care service agreement will be sent to you by email.

EXPENDITURE REQUIREMENTS, INCLUDING TIMELINES, FOR REPAIRS AND MAINTENANCE (HEALTH AND SAFETY) FUNDING

Health and safety funding can only be used to address health and safety requirements in licensed child care centres and/or licensed private-home day care agencies. Health and safety projects must be completed by March 31, 2015. In addition, any health and safety funding received in the fiscal year must be spent by March 31, 2015. Health and safety funding can only be used to cover costs incurred between April 1, 2014 and March 31, 2015.

First Nations should retain all supporting documentation related to health and safety projects. The ministry may request, at any time, documentation (e.g., contracts, invoices, receipts) related to approved health and safety projects.

PAYMENT REQUIREMENTS FOR REPAIRS AND MAINTENANCE (HEALTH AND SAFETY) FUNDING

One-time Repairs and Maintenance (Health and Safety) funding flows under detail code A375- Repairs and Maintenance as it appears in the Service Description Schedule (Schedule A) and Budget Schedule (Schedule B) of your child care service agreement/amendment.

Approved Repairs and Maintenance (Health and Safety) funding flows to your First Nation in two separate payments. First Nations that receive approval for 2014-15 Repairs and Maintenance (Health and Safety) funding are required to submit the following documents before the ministry can provide each health and safety payment:

- Payment 1- 75% of the total approved health and safety funding amount will flow upon receipt of the child care agreement/amendment by the ministry.
- Payment 2- 25% of the total approved health and safety funding amount will flow upon receipt of the “Statement of Conformity and Attestation Form” by the ministry indicating that the approved project(s) have been completed. If the total expenditure on your health and safety project(s) is less than the approved funding amount, the ministry will adjust your 25% payment to reflect this underspending.

The Statement of Conformity and Attestation Form for Repairs and Maintenance (Health and Safety) funding is due to the ministry by April 3, 2015. First Nations are encouraged

to submit this form as soon as their projects are completed to ensure receipt of the second payment in a timely manner.

Health and safety funding will flow to First Nations as part of the regular monthly child care payments. The timing of these payments will depend on when the ministry receives your signed agreement/amendment and Statement of Conformity and Attestation Form and the next scheduled payment.

Any questions regarding the Ministry's 2014-15 health and safety funding process can be directed to your Child Care Advisor.

A377 – SPECIAL NEEDS RESOURCING

PURPOSE

Special Needs Resourcing (SNR) funding is to support the inclusion of children with special needs in regulated child care settings at no additional cost to parents/guardians.

ALLOCATIONS

SNR funding is available through detail code A377- Special Needs Resourcing, A404- Child Care Transformation and A392-Wage Subsidy. These allocations are available in Schedule B of the child care agreement, if applicable.

ELIGIBLE EXPENDITURES

Services and supports purchased through SNR funding are for children with special needs up to 18 years of age to support attendance in a licensed child care centre or private-home day care.

First Nations may use SNR funding for the following expenses:

- Hiring or acquiring the services of resource teacher/consultant or supplemental staff where necessary (including salary, benefits and training) to support the inclusion of children with special needs;
- Provide training for staff in licensed child care centres working with children with special needs to support inclusion;
- Purchasing or leasing specialized/adaptive equipment and supplies to support children with special needs.

Resource teachers/consultants can be hired directly by First Nations or their services can be secured through a contract with an external agency specializing in supporting children with special needs. Resource teachers/consultants typically provide a wide

range of supports for children with special needs in child care settings. These supports may include providing child care staff with program adaptation strategies, developing individual program plans, conducting development screens, providing referrals to community agencies and obtaining specialized equipment as required.

At a minimum, the Ministry recommends that resource teachers/consultants hold a diploma in Early Childhood Education (ECE), from an Ontario College of Applied Arts and Technology ECE program, or from an institution recognized by the College of Early Childhood Educators, have additional training/experience/education related to working with children with special needs, and hold a first aid certificate. Additional requirements for resource teachers/consultants directly employed by licensed child care operators are outlined in s. 60 of Ontario Regulation 262 made under the *Day Nurseries Act*.

Resource teachers/consultants may work with several children in multiple child care locations located within the community and can also provide general training to individuals working with children with special needs.

First Nations may consider the following principles of service delivery for SNR:

- Reflective and responsive to individual, family and community strengths and needs.
- Accountable to the individual, family and community.
- Sensitive to the social, linguistic and cultural diversity of families and First Nation communities.
- Staffed by individuals with the appropriate range of skills and abilities necessary to respond effectively to the needs of children, their families and program staff.

FINANCIAL FLEXIBILITY

First Nations may exercise financial flexibility to offset SNR expenses by transferring funds, in their financial submissions, from A392- Wage Subsidy to A377- Special Needs Resourcing. First Nations may also expense Special Needs Resourcing under A404- Child Care Transformation; funds do not need to be moved in or out of this detail code.

REPORTING REQUIREMENTS

First Nations are required to report financial and service data to the Ministry related to SNR expenses. First Nations that report in EFIS will provide this information in their Estimates, Revised Estimates and Financial Statement submissions. First Nations that do not report in EFIS will provide this information in their year-end Financial Statements-attestation submission.

In addition to total expenses, First Nations are required to report on the SNR data elements outlined in Appendix A of this guideline. These data elements include:

- The number of children receiving services funded through SNR;
- The number of full-time equivalent (FTE) staff providing services funded through SNR;
- The average monthly number of children (up to SK) receiving services funded through SNR; and
- The average monthly number of school-age children receiving services funded through SNR.

Please see Appendix A for additional details on reporting requirements.

REQUIRED DOCUMENTATION

First Nations should maintain service and financial records for each site where the service above is being provided.

A392 – WAGE SUBSIDY

PURPOSE

Wage Subsidy funding is intended to increase the salary and non-mandatory benefits of staff employed in regulated child care settings.

ALLOCATIONS

Wage Subsidy funding is available through detail code A392- Wage Subsidy, A377- Special Needs Resourcing and A404- Child Care Transformation. These allocations are available in Schedule B of the child care agreement, if applicable.

ELIGIBLE EXPENDITURES

Wage Subsidy funding is for eligible staff employed in a licensed child care centre or private- home day care agency. These child care centres and private-home day care agencies must be licensed by the Ministry of Education in accordance with the *Day Nurseries Act* (DNA). First Nations may also use Wage Subsidy funding to increase payments to private-home day care providers.

First Nations have flexibility to determine how wage subsidies are distributed to staff within their child care programs. First Nations are encouraged to consider community priorities when determining how to distribute wage subsidies to their child care staff.

Some principles that First Nations may wish to consider in distributing wage subsidy funding include:

- Retaining qualified, stable staffing to increase convenience and reliability for parents;
- Supporting program quality to enable higher-quality, consistent services; and
- Distributing wage subsidies equitably and with transparency.

Child care program and non-program staff are eligible to receive wage subsidy. Child care program staff work directly with children and provide programming. First Nations are encouraged to allocate wage subsidies to staff that are in a permanent position that is considered part of the child care program's regular staffing complement. The position can be full or part-time.

The following list provides examples of permanent positions typically found in a child care program that would be eligible for wage subsidy:

- Child Care Program Staff:
 - Child Care Supervisors
 - Registered Early Child Educators (RECEs)
 - Private-Home Day Care Home Visitors and Providers
 - Director-approved Program Staff
 - Program Staff without ECE qualifications
- Child Care Non-Program Staff:
 - Administrators or Financial Personnel
 - Clerical Staff
 - Cooks
 - Housekeeping and Janitorial
 - Bus Drivers

The following list provides examples of non-permanent positions that may not be eligible for Wage Subsidy funding:

- Individuals working on a short-term project, such as developing a parent handbook
- students or staff whose salaries are covered by employment programs;
- individuals paid on a fee for service basis, such as an individual who provides accounting or janitorial services; or
- Individuals that receive an honorarium e.g. elders or artists that occasionally visit the program.

FINANCIAL FLEXIBILITY

First Nations may exercise financial flexibility to offset Wage Subsidy expenses by transferring funds, in their financial submissions, from A377- Special Needs Resourcing to A392- Wage Subsidy should the funding not be required to meet community SNR needs. First Nations may also expense Wage Subsidy under A404- Child Care Transformation; funds do not need to be moved in or out of this detail code.

REPORTING REQUIREMENTS

First Nations are required to report financial and service data to the Ministry related to Wage Subsidy funding. First Nations that report in EFIS will provide this information in their Estimates, Revised Estimates and Financial Statement submissions. First Nations that do not report in EFIS will provide this information in their year-end Financial Statements-attestation submission.

In addition to total expenses, First Nations are required to report on the wage subsidy data elements outlined in Appendix A of this guideline. These data elements include:

- The number of full-time equivalent (FTE) program staff serving children 0-5 who receive Wage Subsidy funding;
- The number of full-time equivalent (FTE) program staff serving children 6-12 who receive Wage Subsidy funding; and
- The number of full-time equivalent (FTE) non-program staff who received Wage Subsidy funding.

Please see Appendix A for additional details on reporting requirements.

REQUIRED DOCUMENTATION

First Nations should maintain service and financial records for each site where the service above is being provided.

A402/A403 – ONTARIO WORKS CHILD CARE

PURPOSE

Ontario Works (OW) Child Care funding is to be used to enable OW participants to work, or engage in employment assistance activities while their children are being cared for in a safe and nurturing environment.

ALLOCATIONS

First Nations and Transfer Payment Agencies can access two types of OW child care funding- Ontario Works Formal and Ontario Works Informal, which are described in detail below. Ontario Works Child Care funding is available through detail codes A402/A403- Ontario Works Child Care. This allocation can be found in Schedule B of the child care agreement, if applicable.

ELIGIBLE EXPENDITURES

OW child care funding is to cover the cost of child care for children in First Nations communities whose parents are eligible for income assistance under the *Ontario Works Act, 1997* and are employed and/or participating in employment assistance activities under the Act. OW child care may be provided for children under 10 years of age, or for children up to 12 years of age in special circumstances. Parents of children up to age 18 with special needs may be eligible this funding Child care is an essential support that allows OW participants to partake in employment assistance activities in order to make the transition to employment and achieve financial independence. First Nations and Transfer Payment Agencies who receive Ontario Works Child Care funding are designated OW delivery agents under the *Ontario Works Act, 1997*. In addition, the First Nation being funded directly or First Nations served through designated Transfer Payment Agencies must be delivering the full Ontario Works program i.e. financial assistance and employment assistance.

In First Nation communities with a licensed child care centre, Ontario Works and Child Care Administrators are encouraged to work collaboratively to ensure that child care supports are available for OW participants and to determine the child care services appropriate for OW participants within their communities.

Ontario Works Formal Child Care

Ontario Works Formal Child Care funding may cover the cost of licensed child care centre and private- home day care services provided to children of OW participants in First Nation communities. Ontario Works Formal child care funding is a type of fee subsidy, which is financial assistance provided on behalf of parents for the cost of licensed day nursery services or private- home day care services up to the actual cost

of the licensed day care (as specified in section 8.7 of the Ontario Works Policy Directives).

Ontario Works Formal Child Care funding may be provided for children in attendance at a licensed child care centre operated by a First Nation or for the purchase of child care centre or private-home day care services for children who parents are eligible for income assistance under the *Ontario Works Act, 1997* (as defined in O. Reg. 262 under the *Day Nurseries Act*).

Ontario Works Informal Child Care

Ontario Works Informal Child Care funding may cover the cost of informal (unlicensed) child care provided to children of OW participants in First Nation communities. Informal child care provides an additional option for parents requiring more flexible arrangements for part time, short term and irregular care arrangements to meet Ontario Works participation requirements. The payment level to OW participants for informal care is the actual cost of the informal child care up to the prescribed maximum per child (as specified in section 8.7 of the Ontario Works Policy Directives).

Please refer to the Ministry of Community and Social Service's Ontario Works Policy Directives for more information about OW formal and informal child care supports.

COST-SHARING REQUIREMENTS

Ontario Works Formal Child Care (A402) is cost-shared on an 80% provincial/20% First Nations basis under the *Day Nurseries Act*. Ontario Works Informal Child Care (A403) is funded 100% by the Province under the *Ministry of Community and Social Services Act*.

FINANCIAL FLEXIBILITY

Effective April 1, 2012, the Ontario Works Formal (A402) and Informal (A403) detail codes were combined and First Nations and Transfer Payment Agencies receive one allocation under Ontario Works Child Care- A402/A403 in Schedule B of the child care service agreement.

The blending of the Ontario Works Formal (A402) and Informal (A403) detail codes provides First Nations and Transfer Payment Agencies with the flexibility to spend their allocation in a way that best meets community need. Although First Nations and Transfer Payment Agencies receive a combined allocation under A402/A403, they will be required to report their expenditures on A402 and A403 separately in their financial submissions.

The calculation of the First Nation or Transfer Payment Agency's entitlement under Ontario Works Child Care-A402/A403 will take into account the different cost sharing requirements for the two detail codes. See the example below.

Ontario Works Child Care Funding- Example of Entitlement Calculation

A First Nation is entitled to receive a maximum combined Ontario Works child care allocation of \$30,000. Based on community need, the First Nation has determined that 1/3 of their allocation will be used for Formal Child Care (A402) and 2/3 of their allocation will be used for Informal Child Care

A402/A403 OW Child Care Allocation \$30,000¹¹

Community Need Analysis¹²:

Category	Calculation	Outcome
A402 Ontario Works Formal Child Care-	(\$30,000 X 1/3)	\$10,000
A403 Ontario Works Informal Child Care-	(\$30,000 X 2/3)	\$20,000

Costs that must be incurred in order to receive full allocation:

Category	EDU share	First Nation Share	Total Costs Incurred ¹³
A402 Ontario Works- Formal Child Care (80/20 Cost Share)	\$10,000	\$2,500	\$12,500
A403 Ontario Works- Informal Child Care (100% funded by EDU)	\$20,000	-	\$20,000
Total	\$ 30,000	\$2,500	\$32,500

REPORTING REQUIREMENTS

First Nations and Transfer Payment Agencies are required to report financial and service data to the Ministry related to Ontario Works Child Care. First Nations that report in EFIS will provide this information in their Estimates, Revised Estimates and Financial Statement submissions. First Nations and Transfer Payment Agencies that do not report in EFIS will provide this information in their year-end Financial Statements-attestation submission.

¹¹ As Outlined in Schedule B of the child care service agreement

¹² Allocation split base on facts of the scenario above.

¹³ If the cost incurred by the First Nation is less than \$32,500 the amount of funding the First Nation receives from the ministry will decrease.

In addition to total OW Child Care expense, First Nations and Transfer Payment Agencies are required to report on the Ontario Works data elements outlined in Appendix A of this guideline. These data elements include:

Formal Child Care:

- The average monthly number of infants, toddlers, preschoolers, JK, SK and school-age children of OW participants provided with child care in licensed child care settings;
- The number of children of OW participants provided with child care in licensed child care settings; and
- The number of OW participants receiving fee subsidies.

Informal Child Care:

- The average monthly number of children of OW participants provided with child care in an unlicensed child care setting; and
- The number of children of OW participants provided with child care in an unlicensed child care setting;
- The number of OW participants provided with funding for unlicensed child care. Please see Appendix A for additional details on reporting requirements.

REQUIRED DOCUMENTATION

First Nations and Transfer Payment Agencies should maintain service and financial records for each site where the service above is being provided.

A404 – CHILD CARE TRANSFORMATION

PURPOSE

Transformation funding is to support program viability and quality and to and assist with the transformation of child care in First Nation communities.

ALLOCATIONS

Child Care Transformation funding is available through detail code A404- Child Care Transformation. This allocation can be found in Schedule B of the child care agreement, if applicable.

ELIGIBLE EXPENDITURES

Transformation funding may be used to cover any of the eligible expenses below in regulated child care settings. Child Care Transformation funding cannot be allocated to unlicensed settings.

First Nations are responsible for spending their Child Care Transformation funding in a way that best meets community needs and priorities. First Nations are encouraged to use the following guiding principles to inform transformation funding priorities:

- transforming existing child care programs to enable increased access to higher-quality programs and services for younger children;
- increasing convenience and reliability for parents; and
- supporting programs that service children with special needs.

Child Care Transformation funding may be used to cover expenses related to Fee Subsidy, Wage Subsidy, and Special Needs Resourcing. It may also be used to purchase play-based materials and equipment for child care programs as well as IT upgrades that help facilitate internet connectivity for child care business purposes.

First Nations using Child Care Transformation funding to off-set expenses for Fee subsidy, Wage Subsidy and Special Needs Resourcing, please refer to the following for a description of these services:

- Fee subsidy- refer to detail code A370 in Schedule A of the service agreement;
- Wage subsidy- refer to detail code A392 in Schedule A of the service agreement and Section 4 of this guideline; and
- Special Needs Resourcing- refer to detail code A377 in Schedule A of the service agreement and Section 4 of this guideline.

First Nations using Child Care Transformation funding to purchase play-based materials and equipment or IT upgrades, the following expenditure requirements and limits apply:

Play-based Material and Equipment

- Play-based material and equipment funding is to support the creation of enriched child care environments that are developmentally appropriate, promote children's exploration and learning through play and consistent with the principles of the Early Learning Framework.

- Funding may be used to create indoor and outdoor spaces that invite children to investigate, imagine, think, create, solve problems and make meaning from their experiences. Consider providing interesting and open-ended materials that children can use in many ways.
- Funding may be used to create environments that support children's connections to the natural world. Consider programs where they can engage in vigorous physical play in natural outdoor spaces and playgrounds that present manageable levels of challenge. Examples may include creating a natural playground space or adding a sandbox to the outdoor play area.
- Play-based material and equipment funding may also be used to purchase non-consumable supplies/equipment that supports the regular operation of the child care program (e.g. kitchen supplies).
- Play-based material and equipment funding may also be used for minor renovations, such as lowering sinks/countertops to provide easier access for children to wash their hands.
- If you have any questions regarding the use of play-based materials and equipment funding please contact your Child Care Advisor.

IT Upgrades

- IT upgrade funding is to support the purchase of IT equipment that enables child care staff to connect to the internet for business purposes;
- A limit of up to \$2,000 per child care centre or private-home day care agency applies to child care IT upgrade expenses.

FINANCIAL FLEXIBILITY

Child Care Transformation funding (A404) may be used for any of the expenses listed under eligible expenditures above, but may not be moved to any other detail code. However, one-time Child Care Transformation funding (A405) may be transferred to Supervisor Network and Capacity Building funding to assist First Nations communities in investing in professional development and capacity building opportunities. This allocation can be found in the Budget Schedule (Schedule B) of your 2014-15 child care service agreement.

REPORTING REQUIREMENTS

First Nations are required to report financial and service data to the Ministry related to Child Care Transformation expenses. First Nations that report in EFIS will provide this

information in their Estimates, Revised Estimates and Financial Statement submissions. First Nations that do not report in EFIS will provide this information in their year-end Financial Statements-attestation submission.

First Nations are required to report on their total expenditures on Fee Subsidy, Wage Subsidy, SNR, play-based materials and equipment and IT upgrades under Child Care Transformation (A404). In addition to expenses, First Nations are required to report on the Child Care Transformation data elements outlined in Appendix A of this guideline. These data elements include:

- The number of children receiving transformation fee subsidies;
- The number of families represented among those children receiving transformation fee subsidies;
- The number of children receiving SNR services funded through transformation;
- The number of full-time equivalent (FTE) staff providing SNR services funded through transformation;
- The number of full-time equivalent (FTE) program staff serving children 0-5 who receive wage subsidy through transformation funding;
- The number of full-time equivalent (FTE) program staff serving children 6-12 who receive wage subsidy through transformation funding;
- The number of full-time equivalent (FTE) non-program staff who received wage subsidy through transformation funding.
- The number of licensed centres that received funding for IT upgrades.

Please see Appendix A for additional details on reporting requirements.

REQUIRED DOCUMENTATION

First Nations should maintain service and financial records for each site where the service above is being provided.

A405 – CHILD CARE SUPERVISOR NETWORK- CAPACITY FUNDING

PURPOSE

The primary purpose of Child Care Supervisor Network– Capacity funding is to support the development of First Nations Child Care Supervisor Networks and capacity building

for Supervisors/staff to deliver quality programs in First Nations licensed child care programs.

Capacity building funding is also intended to support professional development opportunities that build the capacity of supervisors, program staff/caregivers, home visitors and home child care providers to support the provision of high quality programs for children ages 0 to 12. High quality child care programs are child-centred and provide environments and experiences to engage children in active, creative and meaningful exploration and learning.

ALLOCATIONS

Child Care Supervisor Network – Capacity funding is available through detail code A405- Child Care Supervisor Network-Capacity funding. This allocation can be found in Schedule B of the child care agreement, if applicable.

ELIGIBLE EXPENDITURES

Child Care Supervisor Network–Capacity funding may be used to cover any of the eligible expenses below for Supervisors/staff in licensed child care settings. This funding cannot be allocated to unlicensed settings.

Professional development opportunities may be provided to child care supervisors, program staff, resource teachers/consultants, supplemental SNR staff, cooks, home child care providers, home visitors, other staff or boards of directors of licensed non-profit programs. Capacity building funding is not intended to support licensing and compliance.

First Nations are responsible for determining how this funding can be used to support the development of and participation in child care supervisor networks and capacity building for First Nation child care Supervisors and staff. First Nations are encouraged to work with their child care Supervisors to determine how the funding can be used to maintain or enhance quality programming in their child care programs.

Child Care Supervisor Network – Capacity funding may be used for:

- Transportation, meal and accommodation costs to attend supervisor meetings and network events.
- Equipment and technology to support supervisor network meetings (e.g., teleconference lines and Adobe connect).
- Costs associated with the development and sharing of resources to support child care Supervisors and child care programs.

- Mentoring with First Nations Child Care Supervisor Network leaders.
- Professional development opportunities informed through dialogue with First Nations and/or their networks:
 - Program-related training that aligns with the six guiding principles outlined in Ontario’s Early Learning Framework and promotes reflective practice.
 - Training related to child care program business administration.
 - Training related to the health, safety and well-being of children.

Some guiding principles that First Nations may want to consider in determining how to spend this funding include:

- Supporting child care supervisors through opportunities to create and enhance First Nation child care supervisor networks;
- Increasing opportunities for child care supervisors to meet face to face to share knowledge, build relationships and learn from one another; and
- Building capacity among child care supervisors and program staff.

First Nations may also direct funding to support a range of professional development opportunities, as follows:

- Professional development opportunities that align with *Day Nurseries Act* regulations and Ministry policy (e.g., workshops, mentoring and coaching, networks that are delivered in- person, virtually, etc.).
- Program-related professional development opportunities that align with the six guiding principles outlined in Ontario’s Early Learning Framework and promote reflective practice (e.g. College of Early Childhood Educators leadership initiatives, post-diploma training programs etc.).
- Establishment of professional learning communities of practice to support early years program staff.
- Professional development opportunities related to child care program business administration (e.g., budgeting, leadership, human resource management, policy development, and board governance etc.).
- Professional development opportunities related to the health, safety and well-being of children (e.g., nutrition, first aid, environmental health, communicable diseases, etc.)

- Release time and overtime to support staff in participating in professional development opportunities.
- Travel costs to support attendance at professional development opportunities.

FINANCIAL FLEXIBILITY

Funding may be used for any of the categories listed above under eligible expenditures, but may not be moved to any other detail codes. However, First Nations may transfer up to an amount equal to their one-time Child Care Transformation funding allocation to Supervisor Network and Capacity Building funding to assist First Nations communities in investing in professional development and capacity building opportunities that will maintain or enhance child care program quality on reserve. This allocation can be found in the Budget Schedule (Schedule B) of your 2014-15 child care service agreement.

REPORTING REQUIREMENTS

First Nations are required to report financial and service data to the Ministry related to Child Care Supervisor Network-Capacity expenses. First Nations that report in EFIS will provide this information in their Estimates, Revised Estimates and Financial Statement submissions. First Nations that do not report in EFIS will provide this information in their year-end Financial Statements-attestation submission.

In addition to total expenditure, First Nations are required to report on the Child Care Supervisor Network – Capacity data elements outlined in Appendix A of this guideline. These data elements include:

- Type of professional development or Supervisor network activity, number of participants for each and the associated expenditures.

Please see Appendix A for additional details on reporting requirements.

REQUIRED DOCUMENTATION

First Nations and Transfer Payment Agencies should maintain service and financial records for each site where the service above is being provided.

A515 – SMALL WATER WORKS

PURPOSE

Small Water Works (SWW) funding supports costs related to small water systems for licensed child care centres.

ALLOCATIONS

First Nations that have historically received SWW funding from the Ministry of Children and Youth Services (MCYS) are eligible for an allocation in 2014-15. This allocation can be found in Schedule B of the child care agreement, if applicable. Small Water Works funding is available through detail code A515-Small Water Works.

ELIGIBLE EXPENDITURES

SWW funding is for licensed child care centres that are on small water systems.

SWW funding should be used to support regular ongoing water testing and maintenance expenses, which are limited to the following expense categories – laboratory testing, chemicals, supplies/filters, courier costs, maintenance of water treatment equipment including replacement UV bulbs and training.

Costs related to the purchase and installation of systems and equipment are not eligible.

FINANCIAL FLEXIBILITY

Funding may be used for any of the categories listed above under eligible expenditures, but may not be moved to any other detail codes.

REPORTING REQUIREMENTS

First Nations are required to report financial and service data to the Ministry related to Small Water Works expenses. First Nations that report in EFIS will provide this information in their estimates, revised estimates and financial statement submissions. First Nations that do not report in EFIS will provide this information in their year-end financial statements-attestation submission.

In addition to total expenditure, First Nations are required to report on the number of centres funded through SWW.

Please see Appendix A for additional details on reporting requirements.

REQUIRED DOCUMENTATION

First Nations and Transfer Payment Agencies should maintain service and financial records for each site where the service above is being provided.

SECTION 5 - FAMILY SUPPORT PROGRAM SERVICE AND FUNDING ELIGIBILITY AND REQUIREMENTS

NOTE: This section of the guideline applies only to First Nations and Transfer Payment agencies receiving family support program funding and sets out the Ministry's expectations, terms and conditions for provincial funding and the corresponding services.

A387 – CHILD CARE RESOURCE CENTRES

During the transition period, Child Care Resource Centres (CCRCs) will continue to refer to existing Ministry of Children and Youth Services guidelines for operating, funding, and policy direction. These guidelines include, but are not limited to:

- Child Care Resource Centre Guideline (included in Child Care Service Management Guidelines, 2000)
- Child Care Service Planning Requirements
- Ministry of Community and Social Services Child Care Resource Centre policy
- Policy statements, guidelines or communications provided to agencies related to policies, operations and/or the provision of CCRC services.

A462 - ONTARIO EARLY YEARS CENTRES

During the transition period, Ontario Early Years Centres (OEYCs) will continue to refer to existing Ministry of Children and Youth Services guidelines for operating and policy direction. These guidelines include, but are not limited to:

- *Planning the Ontario Early Years Centres: Guidelines for Communities*
- The Ontario Early Years Centre Program Orientation and Resource Guide
- The Ontario Early Years Centres and Child Care Resource Centres Service Data Element dictionary.
- Policy statements, guidelines or communications provided to agencies related to policies, operations and/or the provision of OEYC services.

A466 - DATA ANALYSIS COORDINATORS

During the transition period, TPAs receiving funding for Data Analysis Coordinators (DACs) will continue to refer to existing Ministry of Children and Youth Services guidelines for operating and policy direction. These include, but are not limited to:

- Guidelines for Data Analysis Coordinators
- Policy statements, guidelines or communications provided to agencies related to policies, operations and/or the provision of DAC services.

The Ministry will not be collecting service plans or the agency completed section of your service description schedule in 2014-15. If you would like to share your DAC's most recent service plan with the Ministry of Education, you may email it to ELIB@ontario.ca.

A520 – BETTER BEGINNINGS BETTER FUTURES

During the transition period, Better Beginnings Better Futures (BBBF) will continue to refer to existing Ministry of Children and Youth Services guidelines for operating, funding, and policy direction. These guidelines include, but are not limited to:

- Better Beginnings, Better Futures Community Guidelines
- Policy statements, guidelines or communications provided to agencies related to policies, operations and/or the provision of CCRC services.

The Ministry will not be collecting service plans or the agency completed section of your service description schedule in 2014-15. If you would like to share your BBBF's most recent service plan with the Ministry of Education, please email it to ELIB@ontario.ca.

SERIOUS OCCURRENCE PROTOCOL

First Nations and Transfer Payment Agencies (TPAs) that are funded for Better Beginnings Better Futures (BBBFs), Child Care/Family Resource Programs (CCRCs) and/or Ontario Early Years Centres (OEYCs) are required to report serious occurrences (SOs) to the Ministry of Education. First Nations and TPAs are required to submit to the Ministry reports for serious occurrences (SORs) that take place in BBBFs, CCRCs, and OEYCs if it falls into any of the categories below. TPAs must submit SORs to the Ministry within 24 hours of a serious occurrence

1. Death of a child
2. Serious injury to a child that requires treatment by a regulated health professional (doctor, nurse, dentist, etc.) and/or a serious injury that involves the police, fire or ambulance/EMS/paramedics.
3. Allegation of abuse and/or neglect of a child
4. Child is missing (if the child is still missing when the SOR is submitted)

5. High potential for public criticism of the Ministry of Education and/or if the situation may lead to questions being asked by the media.

Please submit your SOR by email to EYIBSOR@ontario.ca or by fax to 647-724-0943 or by toll free fax to 888-996-3889. The Ministry will acknowledge receipt of your SOR, review all information, and contact you if any follow up is required. First Nations and TPAs should use the Ministry of Education’s Family Support Program Serious Occurrence Report Form to report a serious occurrence.

The summary below outlines the Ministry’s protocol that First Nations and Transfer Payment Agencies are to follow for family support programs (i.e. BBBF, CCRC, or OEYC) when a serious occurrence has taken place:

Family Support Program Serious Occurrence Protocol

Timeframe	Responsibility
Immediately	First Nations and Transfer Payment Agencies will: <ul style="list-style-type: none"> • Address health & safety of client(s). • Notify Children’s Aid Society, as appropriate. • Notify all other applicable parties, as required.
Serious Occurrence Report (Within 24 hours)	First Nations and Transfer Payment Agencies will: <ul style="list-style-type: none"> • Determine if the incident is a serious occurrence to be reported to the Ministry. • Submit Serious Occurrence Report (SOR) to the Ministry of Education by email to EYIBSOR@ontario.ca or by fax to 647-724- 0943 or by toll free fax to 888-996-3889 .
Within 7 business days If follow up action was requested and/or taken	First Nations and Transfer Payment Agencies will: <ul style="list-style-type: none"> • Complete and Submit Part 2 of the Serious Occurrence Report (SOR) to the Ministry of Education by email to EYIBSOR@ontario.ca or by fax to 647-724-0943 or by toll free fax to 888-996-3889.
Upon Receipt of SOR	Ministry of Education will: <ul style="list-style-type: none"> • Acknowledge receipt of SOR • Review all information and action taken by the transfer payment agency. • Determine if further Ministry follow-up is required (if so, the Ministry will work with the transfer payment agency).

APPENDIX A: CHILD CARE DATA ELEMENTS AND DEFINITIONS

FINANCIAL TARGETS (APPLICABLE TO ALL DETAIL CODES)

Shortname: AGROSEXP\$

Name: Adjusted Gross Expenditures

Definition:

The Adjusted Gross Expenditures are expenditures approved for Ministry subsidies. This is the amount upon which the Ministry subsidy formula is applied. The Adjusted Gross Expenditure amount is the gross expenditures amount minus any offsetting revenue amounts.

Data Type: Financial Target - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: LEGREV\$

Name: (Legislated) Revenue

Definition:

This is the amount the agency is obligated, through legislation or regulation, to fund for their share of the service costs.

Data Type: Financial Target - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Note: Legislated Revenue is applicable to all **detail codes** funded at less than 100%, which include A370 and A402.

FINANCIAL SPECIFIC (APPLICABLE TO ALL DETAIL CODES)

Shortname: GROSEXP\$

Name: Gross Expenditures

Definition:

This line is the sum of Salaries/Benefits and Other Service Costs. It reflects the total costs for the delivery of a service and may also be useful in analyzing the costs of a unit of service. Although the Ministry may only fund a portion of this total cost, it is important to know the total costs of the service and not just what the Ministry subsidizes.

Data Type: Financial Specific - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

A370 – CHILD CARE REGULAR FEE SUBSIDIES

Detail Code:

A370 - Child Care Regular Fee Subsidies

Funding Legislation: DNA

Funding Formula: 80%

Detail Code Definition:

Child care fee subsidies for centre based and private home day care directly operated or purchased by First Nation Bands.

DATA ELEMENTS:

Name: Average Monthly Number of Infants Served

Definition:

The number of infants receiving fee subsidy. Each infant is counted once every month. The number reported in each financial submission cycle is the year-to-date average (mean) of the number of infants receiving fee subsidy in each month. For infants, less than 18 months old. Each child will move up to the next age group according to their birth date.

Data Type: Service Specific – Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: AVGTODSER#

Name: Average Monthly Number of Toddlers Served

Definition:

The number of toddlers receiving fee subsidy. Each toddler is counted once every month. The number reported in each financial submission cycle is the year-to-date average (mean) of the number of toddlers receiving fee subsidy in each month. For toddlers, 18 months of age and over up to and including 30 months of age. Each child will move up to the next age group according to their birth date.

Data Type: Service Specific – Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: AVGPRESER#

Name: Average Monthly Number of Preschoolers Served

Definition:

The number of preschoolers receiving fee subsidy. Each preschooler is counted once every month. The number reported in each submission is the year-to-date average (mean) of the number of preschoolers receiving fee subsidy in each month. For preschoolers, more than 30 months of age up to and including 4 years of age. Each child will move up to the next age group according to their birth date.

Data Type: Service Specific – Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Year-End (Attestation)

Shortname: AVGJKSER#

Name: Average Monthly Number of JK Children Served

Definition:

The number of JK children receiving fee subsidy. Each child is counted once every month. The number reported in each financial submission cycle is the year-to-date average (mean) of the number of JK children receiving fee subsidy in each month. For JK children who are 3 years and 8 months of age, as of September 1st of each year, up to and including 5 years of age.

Data Type: Service Specific – Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Year-End (Attestation)

Shortname: AVGSKSER#

Name: Average Monthly Number of SK Children Served

Definition:

The number of SK children receiving fee subsidy. Each child is counted once every month. The number reported in each financial submission cycle is the year-to-date average (mean) of the number of SK children receiving fee subsidy in each month. For SK children who are 4 years and 8 months of age, as of September 1st of each year, up to and including 6 years of age.

Data Type: Service Specific – Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Year-End (Attestation)

Shortname: AVGSCHSER#

Name: Average Monthly Number of School-Age Children Served

Definition:

The number of school-aged children receiving fee subsidy. Each child is counted once every month. The number reported in each financial submission cycle is the year-to-date average (mean) of the number of school-aged children receiving fee subsidy. For school-aged children who are 5 years and 8 months of age, as of September 1st of each year, up to and including 12 years of age (under 18 for children with special needs),

Data Type: Service Specific – Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Year-End (Attestation)

Shortname: CHISER5#

Name: Number of Children Served-Day Nurseries Act

Definition:

The number of children receiving fee subsidies. Each child is counted only once in the fiscal year.

Data Type: Service Specific - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements

Allocation Below \$350,000: Year-End (Attestation)

Shortname: FAMSER5#

Name: Number of Families Served- Day Nurseries Act

Definition:

The number of families represented among those children receiving fee subsidies. Each family is counted only once in the fiscal year.

Data Type: Service Specific - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements

Allocation Below \$350,000: Year-End (Attestation)

A375 – REPAIRS AND MAINTENANCE (HEALTH AND SAFETY)

Detail Code:

A375- Repairs and Maintenance

Funding Legislation: MCSS

Funding Formula: 100%

Detail Code Definition:

Funding to delivery agents to fund repairs, minor renovations, furnishings and equipment required by agencies providing child care programs.

DATA ELEMENTS:

Shortname: CCRPRMNT#

Name: Number of licensed programs funded for repairs and maintenance

Definition: The number of licensed child care centres and/or private-home day care agencies that received funding to address health and safety concerns or repairs and maintenance.

Data Type: Service Specific - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

A377 – SPECIAL NEEDS RESOURCING

Detail Code:

A377 - Special Needs Resourcing - FN

Funding Legislation: MCSS

Funding Formula: 100%

Detail Code Definition

Funding to First Nations to fund Resource Teachers/Consultants for the purpose of supporting children with special needs in a regulated child care setting.

DATA ELEMENTS:

Shortname: CHISER6#

Name: Number of Children Served-Spec. Needs Resourcing

Definition:

The number of children with special needs receiving special needs resourcing. Each child is counted only once in the fiscal year.

Data Type: Service Target - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: FTESTAFCC#

Name: Number of Full Time Equivalent (FTE) Staff -Spec Nds Resourcing

Definition:

The number of resource teachers responsible for the delivery of the service. Full time equivalent is based on a minimum of 35 hours per week.

Data Type: Service Target - Static

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: ANS0-SK#

Name: Average Monthly Number of Children Served - Special Needs Resourcing

Definition:

The number of children with special needs up to and including SK age receiving special needs resourcing. Each child is counted once every month. The number reported in each financial submission cycle is the year-to-date average (mean) of the number of children served each month.

Data Type: Service Specific – Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: AVGSCHSER#

Name: Average Monthly Number of School-Age Children Served – Special Needs Resourcing

Definition:

The number of school-aged children receiving special needs resourcing. Each child is counted once every month. The number reported in each financial submission cycle is the year-to-date average (mean) of the number of school-aged children receiving special needs resourcing. For school-aged children who are 5 years and 8 months of age, as of September 1st of each year, and under 18 years of age.

Data Type: Service Specific – Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

A392 – WAGE SUBSIDY

Detail Code:

A392 - Wage Subsidy

Funding Legislation: MCSS

Funding Formula: 100%

Detail Code Definition:

Funding paid directly by the Ministry to non-profit licensed child care agencies towards the reduction of fees charged to parents and/or remuneration to staff.

DATA ELEMENTS:

Shortname: CCFTE0-5#

Name: Number of FTEs Serving Age 0-5 – Wage Subsidy - FN

Definition:

The number of full time equivalent staff, serving children age 0-5 years old, in non-profit child care centres, home child care agencies, resource centres, and agencies providing special needs resourcing, including home child care providers who receive wage subsidy funding. Full-time equivalent is based on a minimum of 35 hours per week.

Data Type: Service Specific - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: CCFTE6-12#

Name: Number of FTEs Serving Age 6-12 – Wage Subsidy – FN

Definition:

The number of full-time equivalent staff, serving children age 6-12 years old, in non-profit child care centres, home child care agencies, resource centres, and agencies providing special needs resourcing, including home child care providers who receive wage subsidy funding. Full-time equivalent is based on a minimum of 35 hours per week.

Data Type: Service Specific - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: CCNONPSTA#

Name: Number of FTE Non-Program Staff – Wage Subsidy - FN

Definition:

The number of full-time equivalent non-program staff (including cooks, bus drivers, housekeeping, janitorial and clerical staff), in non-profit child care centres, home child care agencies, resource centres, and agencies providing special needs resourcing, who receive wage subsidy funding. Full-time equivalent is based on a minimum of 35 hours per week.

Data Type: Service Specific - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

A394 – PAY EQUITY UNION SETTLEMENT

Detail Code:

A394- Pay Equity Union Settlement

Funding Legislation: MCSS

Funding Formula: 100%

Detail Code Definition:

Funding provided to child care programs operated by/on reserve First Nations a result of the April 23, 2003 Memorandum of Settlement between the government and five unions.

A402 – ONTARIO WORKS FORMAL CHILD CARE

Detail Code:

A402- Ontario Works Formal Child Care

Funding Legislation: DNA

Funding Formula: 80%

Detail Code Definition:

This funding is intended to cover the cost of formal child care arrangements of Ontario Works participants.

DATA ELEMENTS:

Shortname: CHISERF#

Name: Number of children served - Ontario Works

Definition:

The number of children of Ontario Works participants provided with child care in licensed child care settings. Each child is counted only once in the fiscal year.

Data Type: Service Specific - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: PARTSERV1#

Name: Number of Participants/Families Served - Ontario Works

Definition:

The number of Ontario Works families receiving fee subsidies. Each participant/family is counted only once in the fiscal year.

Data Type: Service Specific - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: AVGINFSER#

Name: Average Monthly Number of Infants Served

Definition:

The number of infants of Ontario Works participants provided with child care in licensed child care settings. Each infant is counted once every month. The number reported in each financial submission cycle is the year-to-date average (mean) of the number of infants of Ontario Works participants provided with child care in licensed child care settings. For infants, less than 18 months old. Each child will move up to the next age group according to their birth date.

Data Type: Service Specific – Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: AVGTODSER#

Name: Average Monthly Number of Toddlers Served

Definition:

The number of toddlers of Ontario Works participants provided with child care in licensed child care settings. The number reported in each financial submission cycle is the year-to-date average (mean) of the number of toddlers of Ontario Works participants provided with child care in licensed child care settings. For toddlers, 18 months of age and over up to and including 30 months of age. Each child will move up to the next age group according to their birth date.

Data Type: Service Specific – Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: AVGPRESER#

Name: Average Monthly Number of Preschoolers Served

Definition:

The number of preschoolers of Ontario Works participants provided with child care in licensed child care settings. The number reported in each financial submission cycle is the year-to-date average (mean) of the number of preschoolers of Ontario Works participants provided with child care in licensed child care settings. For preschoolers, more than 30 months of age up to and including 4 years of age. Each child will move up to the next age group according to their birth date.

Data Type: Service Specific – Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: AVGJKSER#

Name: Average Monthly Number of JK Children Served

Definition:

The number of JK children of Ontario Works participants provided with child care in licensed child care settings. The number reported in each financial submission cycle is the year-to-date average (mean) of the number of JK children of Ontario Works participants provided with child care in licensed child care settings. For JK children who are 3 years and 8 months of age, as of September 1st of each year, up to and including 5 years of age.

Data Type: Service Specific – Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: AVGSKSER#

Name: Average Monthly Number of SK Children Served

Definition:

The number of SK children of Ontario Works participants provided with child care in licensed child care settings. Each child is counted once every month. The number reported in each financial submission cycle is the year-to-date average (mean) of the number of SK children of Ontario Works participants provided with child care in licensed child care settings. For SK children who are 4 years and 8 months of age, as of September 1st of each year, up to and including 6 years of age.

Data Type: Service Specific – Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: AVGSCHSER#

Name: Average Monthly Number of School-Age Children Served

Definition:

The number of school-aged children of Ontario Works participants provided with child care in licensed child care settings. Each child is counted once every month. The number reported in each financial submission cycle is the year-to-date average (mean) of the number of school-aged children of Ontario Works participants provided with child care in licensed child care settings. For school-aged children who are 5 years and 8 months of age, as of September 1st of each year, up to and including 12 years of age (under 18 for children with special needs).

Data Type: Service Specific – Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

A403 – ONTARIO WORKS INFORMAL CHILD CARE

Detail Code:

A403 - FN Ont Works-Informal Child Care

Funding Legislation: MCSS

Funding Formula: 100%

Detail Code Definition:

This funding is intended to cover the cost of informal care arrangements of Ontario Works participants.

DATA ELEMENTS:

Shortname:

AVGMTHCHD#

Name: Average Monthly Number of Children Served – Ontario Works Informal

Definition:

The number of children receiving Ontario Works Informal child care. Each child is counted once every month. The number reported in each financial submission cycle is the year-to-date average (mean) of the number of children receiving Ontario Works Informal child care in each month.

Data Type: Service Target – Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: CHISERV#

Name: Number of Children Served - Ontario Works

Definition:

The number of children of Ontario Works participants provided with child care in informal child care settings. Each child is counted only once in the fiscal year.

Data Type: Service Specific - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: PARTSERV2#

Name: Number of Participants/Families Served - Ontario Works

Definition:

The number of Ontario Works participants receiving funding for informal child care arrangements. Each participant/family is counted only once in the fiscal year.

Data Type: Service Specific- Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

A404 – CHILD CARE TRANSFORMATION

Detail Code:

A404 – Child Care Transformation

Funding Legislation: MCSS

Funding Formula: 100%

Detail Code Definition:

Funding to support program viability and assist in child care transformation in First Nations communities.

DATA ELEMENTS:

Shortname:

Name: Number of Children Served – Child Care Transformation Fee Subsidy

Definition:

The number of children receiving Child Care Transformation fee subsidies. Each child is counted only once in the fiscal year.

Data Type: Service Target – Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname:

Name: Number of Families Served – Child Care Transformation Fee Subsidy

Definition:

The number of families represented among those children receiving fee subsidies. Each family is counted only once in the fiscal year.

Data Type: Service Specific - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname:

Name: Number of Children Served – Child Care Transformation Spec. Needs Resourcing

Definition:

The number of children with special needs receiving Child Care Transformation special needs resourcing. Each child is counted only once in the fiscal year.

Data Type: Service Target - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname:

Name: Number of Full Time Equivalent (FTE) Staff – Child Care Transformation Spec Nds Resourcing

Definition:

The number of resource teachers responsible for the delivery of the service. Full time equivalent is based on a minimum of 35 hours per week.

Data Type: Service Target - Static

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname:

Name: Number of FTEs Serving Age 0-5 – Child Care Transformation Wage Subsidy

Definition:

The number of full time equivalent staff, serving children age 0-5 years old, in non-profit child care centres, home child care agencies, and agencies providing special needs resourcing, including home child care providers who receive wage subsidy funding. Full-time equivalent is based on a minimum of 35 hours per week.

Data Type: Service Specific - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname:

Name: Number of FTEs Serving Age 6-12 – Wage Subsidy – FN

Definition:

The number of full-time equivalent staff, serving children age 6-12 years old, in non-profit child care centres, home child care agencies, and agencies providing special needs resourcing, including home child care providers who receive wage subsidy funding. Full-time equivalent is based on a minimum of 35 hours per week.

Data Type: Service Specific - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname:

Name: Number of FTE Non-Program Staff – Wage Subsidy - FN

Definition:

The number of full-time equivalent non-program staff (including cooks, bus drivers, housekeeping, janitorial and clerical staff), in non-profit child care centres, home child care agencies, resource centres, and agencies providing special needs resourcing,

who receive wage subsidy funding. Full-time equivalent is based on a minimum of 35 hours per week.

Data Type: Service Specific - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname:

Name: Number of Licensed Centres Funded – Child Care Transformation – IT Upgrades

Definition:

The number of licensed child care operators that receive Child Care Transformation funding to support IT upgrades that facilitate internet connectivity for business purposes.

Data Type: Service Specific - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

A405 – CHILD CARE SUPERVISOR NETWORK-CAPACITY

Detail Code:

A405 – Child Care Supervisor Network – Capacity

Funding Legislation: MCSS

Funding Formula: 100%

Detail Code Definition:

Funding to support costs related to Child Care Supervisor Networks and capacity building for Supervisors/staff to deliver quality programs in First Nations licensed child care programs.

DATA ELEMENTS:

Shortname:

Name: Number of Participants – Child Care Supervisor Network - Capacity

Definition:

The number of child care staff who receive funding to participate in network meetings or engage in professional development activities.

Data Type: Service Target – Cumulative

Frequency:

Allocation Above \$350,000: Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

A515 – SMALL WATER WORKS

Detail Code:

A515- Small Water Works

Funding Legislation: MCSS

Funding Formula: 100%

Detail Code Definition:

Operating expenditures related to small water works regulation that came into effect on December 19, 2001.

Legislation: Safe Drinking Water Act

DATA ELEMENTS:

Shortname: CCFUNDSTMW#

Name: Number of licensed programs funded for Small Water Works

Definition:

The number of licensed child care programs receiving funding to support small water works testing.

Data Type: Service Specific - Cumulative

Frequency:

Allocation Above \$350,000: Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

APPENDIX B: FAMILY SUPPORT PROGRAM DATA ELEMENTS AND DEFINITIONS

A387 – CHILD CARE RESOURCE CENTRES

Detail Code:

A387 - Resource Centres – FN

Funding Legislation: MCSS

Funding Formula: 100%

Detail Code Definition:

Funds are provided to First Nations community-based, non-profit centres that serve caregivers, parents and children through the provision of information, public education, consultation and support.

DATA ELEMENTS:

Shortname: PARVISIT#

Name: Number of Visits Made by Parents/Caregivers

Definition:

The total number of visits that parents/caregivers made to the Ontario Early Years Centre or Child Care Resource Centre.

Data Type: Service Specific - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: CCSCHDSER#

Name: Number of Children Served

Definition:

The number of children, age 0 – 6, that received services at some point during the fiscal year. A child is reported in the initial quarter in which he/she received services and counted once during the fiscal year. This data element is only used when a child participates in an early learning activity. For example, in the first quarter if 15 children received service this would be reported at the end of June (end of the first quarter). If 5 additional new children received service during the second quarter a total of 20 children would be reported at the end of September (end of the second quarter).

Data Type: Service Specific - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: CHDVISIT#

Name: Number of Visits Made By Children

Definition:

The total number of visits that children, age 0 – 6, made to the Child Care Resource Centre.

Data Type: Service Specific - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: PARCARSER#

Name: Number of Parents/Caregivers Served

Definition:

The number of parents/caregivers who actively participated in a program, either with their children or separately. A parent/caregiver is reported in the initial quarter in

which he/she received services and counted only once during the fiscal year. For example, in the first quarter if 15 parents/caregivers received service, this would be reported at the end of June (end of the first quarter). If 5 additional new parents/caregivers received service during the second quarter, a total of 20 parents/caregivers would be reported at the end of September (end of the second quarter).

Data Type: Service Specific - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: HRSTRAIN#

Name: Number of Hrs of Training, Workshops, Media Events or Conferences

Definition:

The number of hours for which a training event or workshop or media event or conference was given. This is a cumulative figure and is reported in the first quarter in which the training or media event or workshop or conference occurred.

For example: 1 hour of group training, workshops or conferences with 5 participants equals one Hour of training, workshops or conferences.

Data Type: Service Specific - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: PROFSER#

Name: Number of Professionals in Workshop/Seminars

Definition:

The total number of adults participating in workshops/seminars provided through this service to assist them in their professional capacity. Participants are counted each time they attend a program within the reporting period. If a program, (a workshop, or seminar) lasts more than one day, a person is counted once, whether or not the person attended the full workshop or seminar.

Data Type: Service Specific - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: REFERRALS#

Name: Number of Referrals

Definition:

The total number of referrals to other early learning services. Each referral is to be counted only once in the budget year. A referral is the outcome of a process. The process begins either with a parent/ caregiver bringing a question about the child to centre staff member or with a staff member bringing an observation about the child's development to a parent/ caregiver. A referral is made when discussion results in the parent being given contact information (in-person, over the phone, or by e-mail) for a particular program or service that could be of assistance, other than those being offered at the centre.

Data Type: Service Specific - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: PROTLINKS#

Name: Number of Protocols/Official Linkages

Definition:

The total number of protocols and/or official linkages that have been established with external agencies providing early years services. Each protocol/linkage is to be counted only once in the budget year.

Data Type: Service Specific - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: CCSPARSER#

Name: Number of Parents/Caregivers in Workshops/Seminars

Definition:

The total number of parents/caregivers participating in workshops/seminars to assist them in their parenting/caregiver role. Participants are counted each time they attend a program within the fiscal year. If a program, (workshop or seminar) lasts more than one day, a person is counted once, whether or not the person attended the full workshop or seminar.

Data Type: Service Specific - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

A462 - ONTARIO EARLY YEARS CENTRES

Detail Code:

A462 - Ontario Early Years Centres

Funding Legislation: MCSS

Funding Formula: 100%

Detail Code Definition:

Ontario Early Years Centres provide funds for services and programs for parents/caregivers of children aged 0-6 years, education and training including early learning activities, information and linkages to community programs and services for the early years.

DATA ELEMENTS:

Shortname: PARVISIT#

Name: Number of Visits Made by Parents/Caregivers

Definition:

The total number of visits that parents/caregivers made to the Ontario Early Years Centre.

Data Type: Service Target - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: CCSCHDSER#

Name: Number of Children Served

Definition:

The number of children, age 0 – 6, that received services at some point during the fiscal year. A child is reported in the initial quarter in which he/she received services and counted once during the fiscal year. This data element is only used when a child participates in an early learning activity.

For example, in the first quarter if 15 children received service this would be reported at the end the first quarter. If 5 additional new children received service during the second quarter a total of 20 children would be reported at the end of the second quarter.

Data Type: Service Target - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: CHDVISIT#

Name: Number of Visits Made By Children

Definition:

The total number of visits that children, age 0 – 6, made to the Ontario Early Years Centre.

Data Type: Service Target - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: PARCARSER#

Name: Number of Parents/Caregivers Served

Definition:

The number of parents/caregivers who actively participated in a program, either with their children or separately. A parent/ caregivers is reported in the initial quarter in which he/she received services and counted only once during the fiscal year.

For example, in the first quarter if 15 parents/caregivers received service, this would be reported at the end the first quarter. If 5 additional new parents/ caregivers received service during the second quarter, a total of 20 parents/caregivers would be reported at the end of the second quarter.

Data Type: Service Target - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: PROFSER#**Name:** Number of Professionals in Workshops/Seminars**Definition:**

The total number of adults participating in workshops/seminars provided through this service to assist them in their professional capacity. Participants are counted each time they attend a program within the reporting period. If a program, workshop, or seminar lasts more than one day, a person is counted once, whether or not the person attended the full workshop or seminar

Data Type: Service Specific - Cumulative**Frequency:**

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: REFERRALS#**Name:** Number of Referrals**Definition:**

The total number of referrals made to support other early learning and family-centred services. Each referral is to be counted only once in the budget year. A referral is the outcome of a process. The process begins either with a parent/ caregiver bringing a question about the child/family to centre staff member or with a staff member bringing an observation about the child's development to a parent/ caregiver. A referral is made when discussion results in the parent being given contact information (in-person, over the phone, or by e-mail) for a particular program or service that could be of assistance, other than those being offered at the centre.

Data Type: Service Specific - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: PROTLINKS#

Name: Number of Protocols/Official Linkages

Definition:

The total number of protocols and/or official linkages that have been established with external agencies providing early years services. Each protocol/linkage is to be counted only once in the budget year.

Data Type: Service Specific - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: CCSPARSER#

Name: Number of Parents/Caregivers in Workshops/Seminars

Definition:

The total number of parents/caregivers participating in workshops/seminars to assist them in their parenting/caregiver role. Participants are counted each time they attend a program within the fiscal year. If a program, workshop or seminar lasts more than one day, a person is counted once, whether or not the person attended the full workshop or seminar.

Data Type: Service Specific - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

A466 - DATA ANALYSIS COORDINATORS

Detail Code:

A466 - Program Effectiveness – Data Analysis Co-ordinators

Funding Legislation: MCSS

Funding Formula: 100%

Detail Code Definition:

Data Analysis Coordinators support communities and early years agencies in tracking, reporting, monitoring and analysis of information related to early years programs, particularly those funded through the Ontario Early Years Centres.

DATA ELEMENTS:

Shortname: PROFSER#

Name: Number of Professionals in Workshop/Seminars

Definition:

The total number of adults participating in workshops / seminars provided through this service to assist them in their professional capacity. Participants are counted each time they attend a program within the reporting period. If a program (a workshop or seminar) lasts more than one day, a person is counted once, whether or not the person attended the full workshop or seminar. The number of hours represented by these workshops/seminars are captured under the data element, Number of Hours of Training, Workshops, Media Events, or Conferences (HRSTRAIN#).

Data Type: Service Target - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: HRSTRAIN#

Name: Number of Hours of Training, Workshops, Media Events or Conferences

Definition:

The number of hours for which a training event or workshop or media event or conference was given. This is a cumulative figure and is reported in the first quarter in which the training or media event or workshop or conference occurred.

For example: 1 hour of group training, workshops or conferences with 5 participants equals one Hour of training, workshops or conferences.

Data Type: Service Target - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: FTESTAFF#

Name: Number of Full Time Equivalent Staff

Definition:

The total number of full-time equivalent staff for the Ontario Early Years Centres. A full time equivalent is based on a minimum of 35 hours per week.

Data Type: Service Specific - Static

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: PROTLINKS#

Name: Number of Protocols/Official Linkages

Definition:

For Data Analysis Co-ordinators, the number of agencies and programs to which services are being provided.

Data Type: Service Specific - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

A520 – BETTER BEGINNINGS BETTER FUTURES**Detail Code:**

A520/ Better Beginnings Better Futures Sites

Funding Legislation: MCSS

Funding Formula: 100%

DATA ELEMENTS:

Shortname: HOUDIRS#

Name: Number of Hours of Direct Service

Definition:

The total number of hours of "direct" service provided by staff to individuals during the fiscal year.

"Direct" Hours: The hours spent interacting, whether in a group or individually; face to face or on the phone. It does not include work done "on behalf of" clients, such as telephone calls, advocacy, etc., the administrative support to the service is not to be included.

For group service, one hour of service equals one hour of service for the entire group. For example: 1 hour of group service with 5 participants equals one Hour of Direct

Service. (Note: each individual in the group is recorded under 'no. of individuals served' where there is a record).

Data Type: Service Target - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: CCSCHDSER#

Name: Number of Children Served

Definition:

The number of children that received services at some point during the fiscal year. This is a cumulative number and a child is reported in the initial quarter in which he/she received services and counted once during the fiscal year.

For example, in the first quarter if 15 children received service this would be reported at the end of June (end of the first quarter). If 5 additional new children received service during the second quarter a total of 20 children would be reported at the end of September (end of the second quarter).

Data Type: Service Target - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: CCSFAMSER#

Name: Number of Families Served

Definition:

The number of families that received services at some point during the fiscal year. This is a cumulative number and a family is reported in the initial quarter in which they received services and counted only once during the fiscal year.

Data Type: Service Target - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: CCSPARSER#

Name: Number of Participants in Workshops/Seminars

Definition:

Only count adults participating in workshops/seminars to assist them in their parenting/caregiver role. Workshops/seminars to assist professionals are captured under the data element, Number of Professionals Served (PROFSER#).

The number of hours represented by these workshops/seminars are captured under the data element, Number of Hours of Training, Workshops, Media Events or Conferences (HRSTRAIN#).

Data Type: Service Specific - Cumulative

Frequency:

Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (EFIS)

Allocation Below \$350,000: Financial Statements (Attestation)

APPENDIX C- REVIEW (AUDIT) ENGAGEMENT REPORT REQUIREMENTS

NOTE: The Ministry is reviewing these requirements, which are to be updated to reflect Family Support Program funding.

First Nations are required to adhere to the review engagement report requirements by one of two methods:

1. Separate Review Engagement¹⁴
2. Details / notes to their audited financial statements

Enclosed is a template of each method for reference purposes.

REVIEW ENGAGEMENT REPORT

This report should contain 3 elements:

- A. Review Engagement Report
- B. Schedule of Revenues and Expenditures
- C. Notes to Review Engagement Report

DETAILS / NOTES TO THE AUDITED FINANCIAL STATEMENTS

- D. Sample note disclosure

¹⁴ First Nations can choose a separate audit engagement

A. Review Engagement Report

To xxx <name of First Nation>,

At the request of xxx <name of First Nations>, we have reviewed the Schedule of Revenues and Expenditures – Children’s Services for the year ended March 31, 2015, meet the financial reporting requirements specified by the Ministry of Education (see note 1(b)). Our review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussions related to information supplied to us by the First Nations.

A review does not constitute an audit and consequently we do not express an audit opinion on this financial information.

Based on our review, nothing has come to our attention that causes us to believe that this financial information is not, in all material aspects, in accordance with the <First Nation’s basis of accounting>.

The schedule of revenue and expenditures has been prepared solely for the information and use of the addressee and the Ministry of Education for the stated purpose, and are not intended to be and should not be used by anyone other than the specified users, or for any other purpose.

Chartered Accountants

Date

First Nation Name

B. Schedule of Revenues and Expenditures – Children’s Services

For the year ended March 31, 2015 (Unaudited)

NOTE: The Ministry is reviewing these requirements, which are to be updated to reflect Family Support Program funding.

	Ministry of Education (Schedule 3.1, line 1.1 and/or Schedule B in 2014-15 service agreement)	Legislated Cost Share	Other (Schedule 2.4, line 1.1 + line 1.2 + line 1.8)	Total	GROSSEXPENDITURES (Schedule 2.4, line 1.0)	SURPLUS / (DEFICIT)
A370 – Fee Subsidy						
A375 – Repairs & Maintenance						
A377 – Special Needs Resourcing						
A392 – Wage Subsidy						
A394 – Pay Equity Union Settlement						
A402 – Ontario Works Formal						
A403 – Ontario Works Informal						
A404 – Child Care Transformation						
A405 – Child Care Supervisor Network Capacity						
A515 – Small Water Works						
TOTAL	\$	\$	\$	\$	\$	\$

First Nation Name

**C. Notes Accompanying Schedule of Revenues & Expenditures –
Children’s Services**

For the year ended March 31, 2015 (Unaudited)

NOTE: The Ministry is reviewing these requirements, which are to be updated to reflect Family Support Program funding.

The xxx <name of First Nation> Children’s Service Program, is a program funded by the Ministry of Education that aims to xxx < insert purpose>.

1. Significant Accounting Policies

a) Revenue recognition

Revenue is recognized when it is determined to be receivable.

b) Basis of Accounting

<Insert basis of accounting used>

D. Notes to the Financial Statements

Note <insert number>. CHILD CARE SERVICE AGREEMENT WITH THE MINISTRY OF EDUCATION

<Insert name of First Nation> has a child care service agreement with the Ministry of Education. A requirement of the service agreement is the production of supplementary information by detail code (funding type), which summarizes all revenues and expenditures relating to the service agreements.

A review of these revenues and expenditures, by detail code, are outlined below. The identified surplus / (deficit) position is reflected prior to the application of flexibility in accordance with the Child Care Business Practices, Funding and Service Guideline.

NOTE: The Ministry is reviewing these requirements, which are to be updated to reflect Family Support Program funding.

	REVENUES				GROSS EXPENDITURES (Schedule 2.4, line 1.0)	SURPLUS / (DEFICIT)
	Ministry of Education (Schedule 3.1, line 1.1 or Schedule B in 2014- 15 Service Agreement)	Legislated Cost Share	Other (Schedule 2.4, line 1.1 + line 1.2 + line 1.8)	Total		
A370 – Fee Subsidy						
A375 – Repairs & Maintenance						
A377 – Special Needs Resourcing						
A392 – Wage Subsidy						
A394 – Pay Equity Union Settlement						
A402 – Ontario Works Formal						
A403 – Ontario Works Informal						
A404- Child Care Transformation						
A405- Child Care Supervisor Network– Capacity						
A515 – Small Water Works						
TOTAL						

These results comprise part of the <insert name of revenue category> and <insert name of expenditure category> that are included in the consolidated statement of operations.

APPENDIX D - ADMISSIBLE/INADMISSIBLE EXPENDITURES

Amortizations

Amortizations (tangibles and intangibles) are inadmissible expenditures under the Ministry's modified accrual basis of accounting.

Appropriations

Appropriations (i.e. charges to reserves or allowances) are inadmissible expenditures under the Ministry's modified accrual basis of accounting.

Bonuses, Gifts and Honoraria

Bonuses (including retiring bonuses), gifts and honoraria are admissible expenditures when paid to staff on the condition that the value is reported on the employee's annual T4. Bonuses, gifts and honoraria are inadmissible expenditures when paid to Board members.

Capital Expenditures

Capital expenditures are admissible when expended for the purpose outlined in the transition capital guideline.

Capital Loans

Principal and interest on capital loans are admissible expenditures only in Ministry approved debt retirement situations (i.e., the retiring or paying out of a mortgage). A Mortgage Funding Agreement must be executed in these cases.

Donations and Transfers

Donations and/or transfer of funds made by the First Nation to other charitable institutions / organizations are inadmissible expenditures.

Fund Raising

Fund raising expenditures are admissible if the revenue raised is used to offset costs eligible for Ministry funding entitlement

Interest on Operating Loans

Interest on operating loans is an inadmissible expenditure unless approved by the Ministry.

Lease/Rental Costs when paid to Non-Arm's Length Corporations

Lease/Rental Costs when paid to Non-Arm's Length Corporations which are reasonable are admissible with prior Ministry approval, provided expenditures do not exceed those that would be paid if the transaction were at arm's length.

Mortgage Financing

Principal and interest payments are admissible expenditures with prior Ministry approval.

Pension Expense and Pension Contribution

Pension expenses are an employer's expense (accruals) for the company's pension plan during a period. They are non-cash item hence are inadmissible, whereas, Pension Contributions are an employer's actual payments/obligations into a fund and hence are admissible.

Professional Organization Fees

Fees paid on behalf of staff for membership in professional organizations as a condition of employment are inadmissible expenditures.

Property Taxes

Property taxes are admissible expenditures with Ministry approval.

Provisions for Unused Vacation/Sick Leave, Wage Settlements

Provisions or reserve funds for unused vacation/sick leave, wage settlements are inadmissible expenditures. The costs become an admissible expenditure when the actual payments are made.

Provisions for Repairs or Replacements

Provisions for repairs or replacements are inadmissible expenditures.

Provisions for Bad Debts

The provision for bad debts is an inadmissible expenditure.

Replacement Expenditures

Expenditures for the replacement of furniture, equipment or vehicles are admissible expenditures only with prior Ministry approval and if the full trade-in value of the

replaced item is recorded or if the asset records provide satisfactory evidence of the manner in which the item was disposed.

Retainer Fees

Fees paid as a retainer to have legal or other professional services available on a stand-by basis are inadmissible expenditures. Reasonable fees for services rendered are admissible expenditures.

Travel Expenses

Travel Expenses are admissible expenditures where the expenditure represents a reimbursement of actual travel expenses incurred in conducting business related to services and programs subsidized by the Ministry. First Nations should refer to the Ministry policies on travel expenditures as a guide.