

Instructions on Completing the 2015 Financial Statements Submission in EFIS 2.0

Purpose

The financial statements submission will identify the level of services provided along with the associated expenditures and revenues generated by the Consolidated Municipal Service Managers (CMSMs) and District Social Service Administration Boards (DSSABs) for the calendar year period of January 1, 2015 to December 31, 2015.

CHANGES from previous CYCLE (M2015RES)

Schedule 2.4 – Projected Expenditures	
Removed	Schedule 2.4 has been removed from the M2015FIS application as the data is now captured in Schedule 2.3 - Adjusted Gross Expenditures.

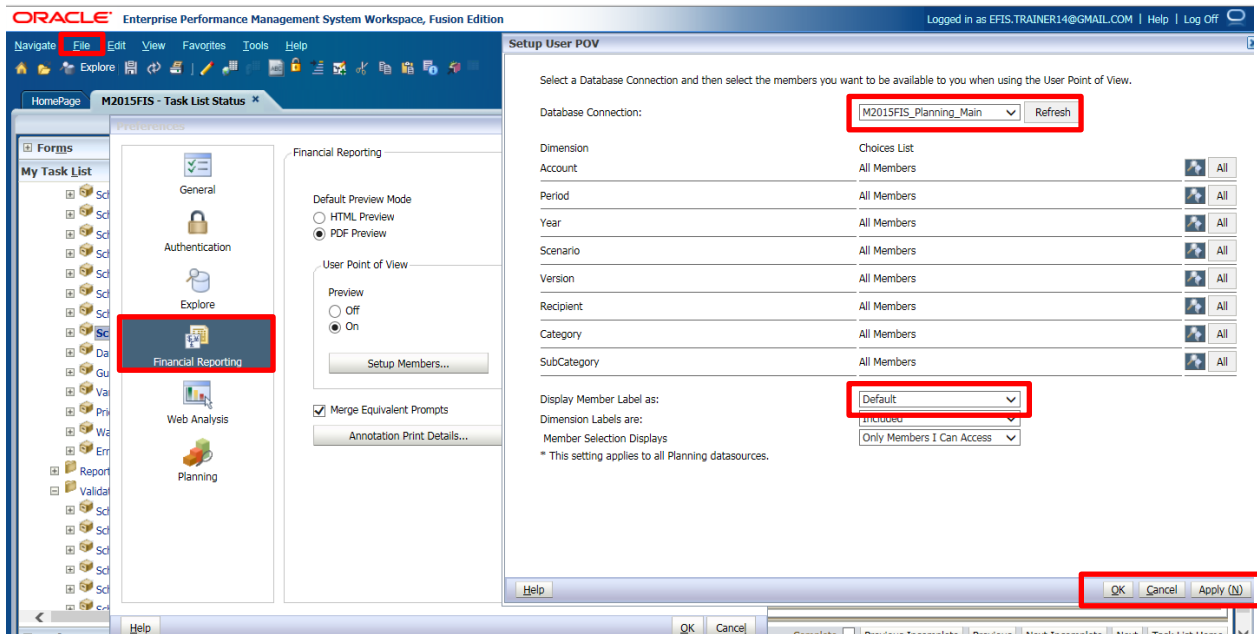
Schedule 4.3 Wage Enhancement Allocation Schedule	
CC Centres and Home Visitors tab	To align with the standard Ministry FTE and the 2015 Wage Enhancement Reconciliation sample template provided by the Ministry, the number of FTEs is automatically calculated based on the salaries entered for each position category.
	Reconciliation: New input required for Total Wage Enhancement Recovery per Reconciliation (must be a negative value or 0)
	Reconciliation: Approved Wage Enhancement (from 2015 Revised Estimates) is linked to the 2015 Revised Estimates submission (M2015RES) and will pull the total Wage Enhancement expenditure for the child care centres and home visitors.
	Reconciliation: The 2015 Wage Enhancement Entitlement is calculated as follows: Approved Wage Enhancement less Total Wage Enhancement Recovery per Reconciliation.
PHDC Providers	Reconciliation: New input required for Total HCCEG recovery per Reconciliation (must be a negative value or 0)
	Reconciliation: Approved HCCEG (based on 2015 Revised Estimates) is linked to the 2015 Revised Estimates submission (M2015RES) and will pull the total PHDC Providers expenditures.
	Reconciliation: The 2015 HCCEG Entitlement is calculated as follows: Approved HCCEG less Total HCCEG Recovery per Reconciliation.

Reminders

Please ensure that you have selected the **M2015FIS** application from the home page. Once the **M2015FIS** application has been selected – **at the start of each new reporting cycle** in EFIS 2.0, a one-time set up process is required prior to commencing your reporting.

Under File → Select Preferences

1. Select Financial Reporting
2. Click Setup Members
3. Select “M2015FIS_Planning_Main” from the “Database Connection” drop down menu → click Refresh
4. Using the drop down menu, set the “Display Member Label as:” **Default**
5. Click on Apply and OK.



Reporting in EFIS 2.0

The Financial Statements Submission is arranged into the following categories:

1. Submission Inputs and Query

- **Inputs and Results:** This section includes all of the schedules that must be completed in order to file your submission to the Ministry

- **Reports:** Selecting a report allows you to print schedules, export data to excel, and save schedules as PDF files in a printable format.
- **Validating Forms:** Validation formats are summarized for each schedule; each cell within a schedule is defined by the allowable inputs for the relevant schedule.

2. Submission Management

- **Version Description and Summary:** This area lists all of the different versions of the file and the applicable notes.
- **Flag Submission for Approval:** The submission must be flagged to enable the approval.
- **Validate and Promote for Approval:** All entered data in the submission is validated and once all errors and warnings are corrected, the file is ready for approval from the modifier's standpoint.

Suggested Order of Entry

Within the **M2015FIS** application, it is recommended that the schedules are completed in the order in which they appear in the 'Input and Results' folder (i.e. commence with Schedule 1.1, Schedule 1.2, Schedule 2.1, etc.). Please ensure the '**Guideline Adherence Confirmation**' is also completed (see Step #13). Once all the schedules have been finalized, the Recipient Active Version of the following schedules must be printed from the '**Reports**' section, signed and sent (scanned or e-mailed) to the Ministry:

1. Certificate
2. Schedule 2.3 - Adjusted Gross Expenditures
3. Schedule 3.1 - Entitlement – Summary of Entitlement

Steps for Completion

The following **14 steps** will guide you in completing your 2015 Financial Statements Submission.

Step# 1: Completion of Schedule 1.1 – Contractual Service Targets

PURPOSE

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

There are four tabs within Schedule 1.1:

1. Service Agreement (As submitted in your signed agreements)
2. Total (Actual levels of service)
3. Reconciliation (Comparison between the Service Agreement and Actuals for the Year)
4. Notes (Comments regarding targets may be entered here)

Should the CMSM or DSSAB not meet each of the three contractual service targets by 10% or more and 10 children or more in aggregate, the Recipient’s entitlement and cash flow will be reduced by 1% to reflect the underachievement of contractual service targets. This one-time funding adjustment will be processed upon review of the Financial Statement submission.

HOW TO COMPLETE

In EFIS 2.0, under **SUBMISSION INPUT AND QUERY → INPUT AND RESULTS**, select **“Schedule 1.1 – Schedule of Contractual Service Targets”**

CMSMs and DSSABs are required to report their actual service levels for each category listed pertaining to the three contractual service targets, where applicable. This schedule contains 4 tabs.

Tab 1 – Service Agreements

There is no data entry required for this tab. This is the same information that you have seen in the Estimates and Revised Estimates submission. The data is included here in

this schedule to assist with the calculation of variances. Where there is a variance of 90% or less from the service targets identified in the service agreement, a funding adjustment will be automatically calculated based on 1% for each 10% variance at or below 90%.

Tab 2 – Total

In this tab CMSMs and DSSABs are required to enter the actual level of service that has been provided by your CMSM or DSSAB from January 1st to December 31st inclusively. Please note that the data entered in this tab should be the levels that have been supported with provincial funding and required cost share only.

The variance report must be completed for Schedule 1.1 if any variance checks have failed. Please refer to the last column of the Total tab. This is in accordance with Section 2 of the Transfer Payment Business Process requirements of the Ontario Child Care Service Management and Funding Guideline - 2015.

Tab 3 – Reconciliation

This tab compares the targets as indicated in the signed service agreement to the actual levels of service achieved within the calendar year. If targets are not met, funding adjustments will be calculated in this tab and are based on 1% for each 10% variance at or below 90%.

***HINT:**

The service levels included in this schedule should be reflective of the level of funding received by the Ministry of Education and your CMSM/DSSAB's required cost share. If the CMSM/DSSAB is providing services with funds over the required cost sharing provisions, the Ministry does not require those children to be included in contractual service targets in Schedule 1.1.

Tab 4 – Notes

Please feel free to enter any notes that will assist your Financial Analyst in completing his/her review of Schedule 1.1. If Schedule 1.1 has indicated that you must complete the Variance Report, you are also required to do so.

Step# 2: Completion of Schedule 1.2 – Other Service Targets

PURPOSE

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

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

Schedule 1.2 consists of 4 tabs:

1. Total Grid 1 (Number of Children Served)
2. Total Grid 2 (Number of FTEs)
3. Total Grid 3 (Number of Other Targets)
4. Notes (Comments regarding targets may be entered here)

HOW TO COMPLETE

Under **SUBMISSION INPUT AND QUERY → INPUT AND RESULTS**, select **“Schedule 1.2 – Other Service Targets”**

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

***TIP:**

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

Step# 3: Completion of Schedule 2.1 – STAFFING (DIRECT DELIVERY OF SERVICE)

PURPOSE

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

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

In deciding if the staffing should be reported in Schedule 2.1 or Schedule 2.2, ask the following question:

“Would the position still exist if the directly delivered child care or SNR program closed?”

If the position would continue to exist, report the position on Schedule 2.2, otherwise report them on Schedule 2.1.

HOW TO COMPLETE

Under **SUBMISSION INPUT AND QUERY → INPUT AND RESULTS**, select **“Schedule 2.1 – Staffing (Direct Delivery of Services)”**

Schedule 2.1 consists of 2 tabs:

1. Working Hours
2. Total

In **Tab 1 – Working Hours**, please confirm whether or not there is a standard work week across all positions related to direct delivery of services. If there is a standard work week, please enter the number of hours. If there is no standard work week across all positions (i.e. part-time and full-time positions), please select “no” by clicking in the cell and do not enter the hours.

In **Tab 2 – Total**, please enter the positions (title/description), number of staff, number of FTEs, salaries, and total benefits expenditure (entered as a lump sum amount).

- When entering the number of individuals, a whole number is required to designate an individual whether he/she is full-time or part-time.

- Full-time equivalency (FTE) is calculated as:

$$\frac{(\# \text{ hours worked during the year})}{(35 \text{ hours/week} \times 52 \text{ weeks})}$$

For example, if a part-time person works for 15 hours every week, their FTE is: hours X 52 weeks) ÷ 1820 hours per year = 0.43 FTE.

- Salaries include the following: payments to all full-time, part-time, temporary, occasional, summer or other employees. Included in this account line are premium pay, overtime pay, vacation pay, and other direct monetary compensation paid to employees.

***Please ensure that you have not included benefits in this column, as they are to be reported in total in the “Benefits Subtotal” column.**

- When entering the total benefit costs for the individuals reported, this line should include mandatory benefits (i.e. CPP, EI, and EHT), benefit plan costs (i.e. ADD, LTD, extended health, dental) as well as other benefits (i.e. WSIB, maternity top-up).

***HINT:**

An error message will result if the FTE of staff reported exceeds the number of staff that has been entered.

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

Step# 4: Completion of Schedule 2.2 – STAFFING (CHILD CARE ADMINISTRATION)

PURPOSE

Schedule 2.2 captures information on the number of staff, full-time equivalency (FTE), and salaries and benefits of positions that support the administration of child care services in the service agreement. Any administration costs that can logically be assigned to administering child care services in the service agreement (e.g. fee subsidy, special needs resourcing, general operating, etc. included in the Service Description Schedule) are considered program administration costs. This schedule is where CMSMs and DSSABs are to include staffing chargebacks from central departments (e.g. IT, HR, Finance, etc.). Where possible, the number of staff and FTE for these chargeback costs should be provided in this schedule. Include ***all staffing expenditures*** even if funded from other sources and not fully subsidized by the Ministry. However, please **do not** include any staffing expenditures related to Wage Enhancement Administration funding that is provided by the Ministry to support Wage Enhancement administration efforts.

HOW TO COMPLETE

Under **SUBMISSION INPUT AND QUERY → INPUT AND RESULTS**, select **“Schedule 2.2 – Staffing (Child Care Administration)”**

Please follow the same steps as those identified in Step #4 to calculate the number of staff, the number of FTE, the salary and the benefit costs.

The same rationale is applied in Schedule 2.2 as in Schedule 2.1:

In deciding if the staffing should be reported on this schedule or schedule 2.2, ask the following question:

“Would the position still exist if the directly delivered child care or SNR program closed?”

If the position would continue to exist, report the position on Schedule 2.2, otherwise report them on Schedule 2.1.

Step# 5: Completion of Schedule 2.3 – Total Adjusted Gross Expenditures

PURPOSE

Schedule 2.3 captures information on gross expenditures and revenue streams for child care programs by auspice (Non-profit, Profit, Directly Operated, and Other), all within one tab.

- The **Non-Profit Operations** section represents payments flowed to non-profit child care operators.
- The **Profit Operations** section represents payments flowed to for-profit child care operators.
- The **Directly Operated** section represents expenditures for child care programs (i.e. licensed centre-based or home-based child care programs or special needs resourcing services) that are directly operated by the CMSM or DSSAB.
- The **Other** section represents expenditures incurred by the CMSM or DSSAB in their role as service system managers.

HOW TO COMPLETE

Under **SUBMISSION INPUT AND QUERY → INPUT AND RESULTS**, select “**Schedule 2.3 – Adjusted Gross Expenditures**”.

GROSS EXPENDITURES

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

CMSM/DSSABs are to include all expenses for child care services, regardless of the funding source. However, please DO NOT report any expenditures spent on Wage Enhancement in Schedule 2.3.

This schedule consists of one tab that is broken down by auspice. The first step within this schedule is to report the expenditures per auspice in the following categories. *(Detailed descriptions of each category are outlined in the Ontario Child Care Service management and Funding Guideline 2015):*

1. General Operating

Enter the amount of funding, by auspice, to licensed child care operators to address on-going operating costs such as staffing, wages, benefits, lease and occupancy costs,

utilities, administration, transportation for children, resources, nutrition, supplies and general maintenance.

- Transportation costs previously reported under system needs should be reported under this category provided the expenditure is in alignment with the Ontario Child Care Service Management and Funding Guideline 2015.
- If funding continues to be flowed through general operating funding to support historical pay equity expenditures such as job-to-job and proportional value, these expenditures are to be reported as such. There will be no separate reporting of historical pay equity expenditures. Proxy pay equity pursuant to the 2003 Memorandum of Settlement is to be reported within this schedule on a separate line.

2. Fee Subsidy

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

3. Ontario Works/LEAP

Enter the amount of funding to be flowed to child care operators to support Ontario Works participants including LEAP participants as well as Ontario Disability Support Program (ODSP) recipients in approved employment assistance activities. The total expenditures must be broken down into “formal” or “informal” expenses. Informal care is to be reported under the “Other Auspices” category.

4. Pay Equity Memorandum of Settlement

CMSMs/DSSABs are to report their expenses related to proxy pay equity pursuant to the 2003 Memorandum of Settlement within this tab, on the line: “Pay Equity Memorandum of Settlement.”

5. Special Needs Resourcing

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

6. Administration

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

Examples of these administration expenditures include:

- Staffing and benefit costs
- Purchased professional services – non-client (purchase of service from an organization that is not your own)
- Advertising and promotion
- Building accommodation
- Travel
- Education and staff training¹
- Technology/ general office expenses
- Corporate chargebacks

Please note that the expenditure benchmark for administration is a **maximum ceiling of ten percent** of the CMSM or DSSAB’s total allocation, less funding for Territory without Municipal Organization (TWOMO) and Wage Enhancement. The ten percent administration ceiling includes the CMSM or DSSAB’s 50/50 cost sharing amount noted in their budget schedule. Should a CMSM or DSSAB choose to exceed benchmark limits, any additional expenditure must be 100% Municipal contributions. If the additional spending over and above the maximum allowable expenditure is not from 100% Municipal contributions, the Ministry will recover the overspent funds equal to the amount of overspending on administration above the benchmark at 100%.

Further details of the description of these types of expenses can be found on page 60 of the *Ontario Child Care Service Management and Funding Guideline 2015*.

¹ Education and staff training costs may also be reported as a capacity building expenditure if staff is directly involved in creating and running workshops to support eligible service providers.

7. Repairs and Maintenance

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

8. Play-based Material & Equipment

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

9. Capacity Building

Enter the amount of funding flowed by auspice to licensed child care centres to support professional development opportunities. Staff training and quality initiatives previously reported under system needs should be reported here as long as the expenditure is in alignment with the *“Ontario Child Care Service Management and Funding Guideline 2015”*.

10. Small Water Works (SWW)

Enter the amount of funding flowed by auspice to licensed child care centres that have historically received Small Water Works funding.

11. Transformation

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

12. Miscellaneous

The amount incurred for miscellaneous expenditures is pre-populated based upon the completion of Schedule 2.6 - Miscellaneous. All other expenditures that do not fit under any other expenditure category on Schedule 2.3 should be reported in Schedule 2.6. Please report the expenditures and descriptions under Schedule 2.6 – Miscellaneous so that the amount will flow through to Schedule 2.3. ***Note:** all expenses reported under miscellaneous should be reviewed with your Child Care Advisor prior to reporting.

13. Capital Retrofits

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

Required Parental Contributions

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

Parental FULL fee (Directly Operated Only)

This column is only applicable for directly operated centres. Enter the projected amount of parental full fee revenue received where the parents are paying the full cost of the space in order for their child to attend the centre. This column should **never** be blank unless the CMSM or DSSAB has no parents that pay the full cost of a space.

Other Offsetting revenues

Enter all other offsetting revenues, where applicable. This is the area where revenues from sources external to the CMSM or DSSAB are reported. ***Please do not include your legislated provincial/municipal cost sharing requirement or any 100% municipal contributions in excess thereof.***

NEW Schedule 2.3 Sign Off

The report of Schedule 2.3 must be printed off from your Active EFIS submission, signed by 2 signing authorities within your CMSM or DSSAB, and sent to the Ministry via a scanned copy through email or the original signed copy sent in by regular mail.

NEW - WAGE ENHANCEMENT ADMINISTRATION FLEXIBILITY

The Ministry is providing CMSMs and DSSABs the flexibility to spend any unused 2015 wage enhancement administration funding on Child Care Program operating expenses only, **not** child care administration expenses, for all auspices. All Child Care operating expenses are to be reported in Schedule 2.3.

For any wage enhancement administration funding used on child care operating expense (refer to Schedule 4.3, WE Administration Allocation tab, Other Child Care Program Expenses line), the equivalent dollar amount is to be recorded under both "Gross Expenditure" & "Other Offsetting Revenue" in the same auspice under Schedule 2.3.

EXAMPLE

In the example below, assume \$10,000 of wage enhancement administration funding was used for child care general operating gross expenditures for Non-Profit Operations. You will include that expenditure in Schedule 4.3 under the “WE Administration Allocation” tab as “Other Child Care Program Expense”. Subsequently, \$10,000 should be reported in Schedule 2.3 as your gross expenditure under “General Operating” and - \$10,000 will be reported as offsetting revenue as well in “General Operating”.

Non Profit			
Profit	Directly Operated	Other	Total
Revised Estimates			
Non-Profit Operations			
	Interim Actuals - Gross Expenditures	Interim Actuals - Required Parent Contribution	Interim Actuals - Other Offsetting Revenues
FULL COST OF CHILD CARE EXPENDITURES TO BE REPORTED HERE			
LE MONTANT TOTAL DES DÉPENSES POUR LA GARDE D'ENFANTS DOIT ÊTRE SAISI ICI			
EXCLUDE MUNICIPAL CONTRIBUTIONS FROM OTHER OFFSETTING REVENUES			
EXCLURE LES CONTRIBUTIONS MUNI. À PARTIR DE AUTRES RECETTES DE COMPENSATION			
General Operating	10,000		(10,000)
Fee Subsidy - Regular			

WE Administration Allocation		
		Revised Estimates
		Wage Enhancement
Wage Enhancement Administration Allocation	No SubCategory	241,025
Administration of Wage Enhancement - Ongoing	No SubCategory	1
Administration of Wage Enhancement - One Time	No SubCategory	1
Other Child Care Program Expenses	No SubCategory	10,000
<input type="checkbox"/> Total Wage Enhancement Administration Usage	No SubCategory	3
Wage Enhancement Administration balance at December 31, 2015	No SubCategory	241,022

Step# 6: Completion of Schedule 2.6 – Miscellaneous

PURPOSE

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

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

HOW TO COMPLETE

Under **SUBMISSION INPUT AND QUERY → INPUT AND RESULTS**, select **“Schedule 2.6 – Miscellaneous”**.

For each miscellaneous item reported, please provide a detailed description of the expenditure, as well as the gross expenditure amount.

Step# 7: Completion of Schedule 2.7 – TWOMO Reimbursement (DSSABs ONLY)

PURPOSE

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

HOW TO COMPLETE

Under **SUBMISSION INPUT AND QUERY → INPUT AND RESULTS**, select **“Schedule 2.7 – TWOMO REIMBURSEMENT”**.

This schedule is broken down as follows:

1. Calculation of TWOMO Levy = The Total Approved DSSAB Budget - Other Sources of Revenue (Provincial, Federal & Other funding)

* The TWOMO share of the municipal levy is determined using the municipal attribution or ‘share’ percentage

2. Calculation of the Ministry’s Portion of TWOMO Levy = The Total Approved TWOMO Levy (Calculated from above) - Non- EDU Related Allocation (By Ministry and Program)

** The percentage of municipal levy that the child care program allocation represents is used to calculate the MEDU portion of the TWOMO levy.

The Ministry acknowledges that your DSSAB’s calculation of TWOMO may differ from the template presented; DSSABs are asked to try and use the Ministry template however if problems exist, please contact your Financial Analyst to discuss.

Step# 8: Completion of Schedule 3.0 – CHILD CARE Allocations & WAGE ENHANCEMENT FUNDING

PURPOSE

Schedule 3.0 captures the 2015 child care allocation and wage enhancement funding for your CMSM or DSSAB based upon the Budget Schedule as contained in your service agreement.

HOW TO COMPLETE

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

Please ensure that your allocation has been loaded correctly by reviewing the schedule under:

SUBMISSION INPUT AND QUERY → INPUT AND RESULTS → “Schedule 3.0 – Child Care Allocations and Wage Enhancement Funding”

If there are any discrepancies in Schedule 3.0 in comparison to Schedule B of your signed service agreement, please contact your Financial Analyst. Please note that the Wage Enhancement allocation in this schedule should match the approved amount in the 2015 Revised Estimates.

Step# 9: Completion of Schedule 3.1 – Entitlement

PURPOSE

Schedule 3.1 captures the funding entitlement for your CMSM or DSSAB. It takes into consideration the level of expenditures, your municipal cost sharing requirements, and the financial flexibility policies as set out in the *Ontario Child Care Service Management and Funding Guideline 2015*.

This schedule consists of 6 different tabs:

- Entitlement
- Admin. Overspending Adjustment
- Transfer Payment
- Breakdown of Capital
- Utilization
- Summary of Entitlement

HOW TO COMPLETE

There is no data input required for this schedule.

To review the calculation of your entitlement under **SUBMISSION INPUT AND QUERY** → select **INPUT AND RESULTS**, then select “**Schedule 3.1 – Entitlement**”

All data found in this schedule is derived from other schedules within the submission.

The 6 tabs are described below:

Tabs	Description
Tab 1: Entitlement	This tab calculates the entitlement based on all expenditures reported on schedule 2.3 The various columns are as follows: <ul style="list-style-type: none">• Column 1 – Allocation: This column lists the allocation amounts as per the service agreement.• Column 2 – Minimum Cost Share Requirement: This column outlines the 80:20 and 50:50 minimum cost share requirements.• Column 3 – Allocation and Cost Share: This column indicates the total amount of expenses required in order to obtain the entire allocation.• Column 4 – Expenditures: This column is the total expenditures

Tabs	Description
	<p>from Schedule 2.3.</p> <ul style="list-style-type: none"> • Column 5, 6, & 7 – Entitlement Before Flexibility: These columns indicate the values of each cost share requirement prior to the application of flexibility. • Column 8 – Entitlement Before Flexibility: This column is the total of columns 5, 6, and 7 indicating the total entitlement available prior to the application of flexibility. • Column 9 – Cost Share Before Flexibility: This column indicates the 80:20 and 50:50 cost share portion of the entitlement before the application of flexibility. • Column 10 – Pressure or Surplus: This column indicates the over/under spending in each expense category. • Column 11, 12, & 13 – These columns indicate the use of flexibility in each cost share requirement area. • Column 14 – Application of Flexibility: This column is the total flexibility applied to each expense category. • Column 15 – Cost Share of Flexibility: This column shows the 80:20 and 50:50 cost share portion of the entitlement after the application of flexibility. • Column 16 – Total Entitlement: This column calculates the total entitlement by combining the amounts for entitlement before flexibility and application of flexibility. • Column 17 – Municipal Cost Share related to Ministry Entitlement Calculation: This column is the total cost share calculated and contributions made by the Municipality. • Column 18 – Child Care Adjustment/ (Recovery): This column indicates the funds that will be recovered by the Ministry due to underspending. If there are no recoveries, this column will indicate a \$nil value.
<p>NOTE: Row 6.1 – Missed Target Adjustment: This row will indicate the adjustment for not meeting the contractual service targets set in schedule 1.1. If the CMSM or DSSAB does not meet all three contractual service targets by 10% or more and 10 children or more in aggregate, the Recipient's entitlement and cash flow will be reduced by 1% to reflect the underachievement of contractual service targets.</p>	
<p>Tab 2: Administration Overspending Adjustment</p>	<p>This tab confirms the following:</p> <ul style="list-style-type: none"> • Line 1- Maximum Allowable Expenditure Limit: The maximum allowable administration expenditure limit (10% of Child Care Allocation less TWOMO and Wage Enhancement funding). • Line 2 - Expenditures: The total expenditures indicated in Schedule 2.3. • Line 3 – Over (Under) Ministry Maximum Allowable Expenditure Limit: The calculation of over (under) spending based on the Ministry limit. • Line 4- Compliant: The compliance status based on the maximum allowable administration expenditure limit. • Line5 – Municipal Contribution Available to be Applied Towards Administration: The Municipal contribution available to be applied towards administration.

Tabs	Description
	<ul style="list-style-type: none"> • Line 6 - Application of Municipal Contribution towards Administration: Overspending of administration expenditures funded by municipal contribution • Line 7- Recovery of Ministry funding over maximum allowable expenditure: Recovery of Ministry funding used towards Administration overspending
Tab 3: Transfer Payments Summary	This tab specifies the entitlement per each category and the total entitlement for the sectors; This schedule is for Ministry use only.
Tab 4: Breakdown of Capital	Tab 4 summarizes: <ul style="list-style-type: none"> • Line 1: Portion of the current year expenditures funded by carry forward amount • Line 2: Portion of expenditures funded by current year allocation • Line 3: Operating funds used for capital – Funded by Ministry • Line 4: Operating funds used for capital –Funded by Municipality • Line 5: Committed carry forward amount to next year
Tab 5: Utilization	The Utilization tab explains: <ul style="list-style-type: none"> • Line 1: Potential over contribution eligible for the utilization calculation • Line 2: Child Care Adjustment or Recovery by Ministry • Line 3: Expenditures related to prior year capital carry forward • Line 4: Over or underspending related to Small Water Works • Line 5: Over or underspending related to TWOMO (if applicable) • Line 6: Missed Target Adjustment to Utilization • Line 7: Description of Ministry adjustment for Utilization • Line 8: Amount of Ministry adjustment for Utilization • Line 9: Total over or underspending for utilization
Tab 6: Summary of Entitlement	Provides summary of Total Entitlement and Child Care Adjustment/(Recovery)

***IMPORTANT* Schedule 3.1 Sign Off**

A new tab, “Summary of Entitlement” has been added to Schedule 3.1. The report version of this tab in Schedule 3.1 must be printed off from your active EFIS submission, signed by 2 signing authorities within your CMSM or DSSAB, and sent to the Ministry via a scanned copy through email or the original signed copy sent in by regular mail.

Step# 10: Completion of Schedule 4.0 – Mitigation Funding

PURPOSE

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

The schedule applies additional municipal contributions above the CMSM or DSSAB's 2015 minimum cost sharing requirements and applies the amount against the balance of the mitigation funding received.

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

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

HOW TO COMPLETE

Under **SUBMISSION INPUT AND QUERY → INPUT AND RESULTS**, select **“Schedule 4.0 – Mitigation Funding”**

Most of Schedule 4.0 is pre-populated from information derived from other schedules within the M2015FIS application.

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

Step# 11: Completion of Schedule 4.1 – Capital Carry Forward

PURPOSE

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

HOW TO COMPLETE

Under **SUBMISSION INPUT AND QUERY → INPUT AND RESULTS**, select **“Schedule 4.1 – Capital Carry Forward”**

This schedule is divided into 2 sections:

1. PRIOR YEAR

- 2014 Committed Capital Carry Forward Amount to 2015
 - The amount of capital committed as of December 31, 2014 is pre-populated and pulled from the 2015 Revised Estimates submission.

2. CURRENT YEAR

- Allocation
- Amount Carried Forward From 2014
- Potential Expenditures 2015 (calculated based upon the 2015 allocation plus the amount carried forward from 2014)
- Actual Capital Expenditures at December 31, 2015 (flowed from Schedule 2.3)

***The spending in 2015 is deemed to first use the 2014 committed carry-forward.**

Enter the amount of the projected capital committed as of December 31, 2015 to be carried forward to the following year in the white “open” cell – 2015 Committed Carry Forward Amount to 2016

***This amount cannot be greater than the 2015 Maximum Amount Allowed for Carry Forward to 2016.** (As indicated in the cell above white cell.)

CMSMs and DSSABs will be cash flowed on the 2015 capital expenditure, excluding the 2014 capital carry forward, up to the 2015 capital retrofit allocation.

Any adjustments to 2014 capital entitlement will be reflected as part of the 2014 financial statement submission.

***HINT**

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

Step# 12: Completion of Schedule 4.3 – Wage enhancement allocation schedule

PURPOSE

Schedule 4.3 captures information regarding Wage Enhancement (WE) and Home Child Care Enhancement Grant (HCCEG). The purpose of the 2015 wage enhancement funding is to support a wage increase of up to \$1 per hour plus benefits to eligible Registered Early Childhood Educators (RECEs) and other child care program staff working in licensed child care. In addition, the 2015 Home Child Care Enhancement Grant (HCCEG) will support an increase of up to \$10 per day for eligible home child care providers. Please refer to the guideline for more information and eligibility requirements. CMSM and DSSABs are to report their wage enhancement data based on the consolidation of all approved wage enhancement application forms by auspice received from Child Care Centre/ Private Home Day Care Providers.

HOW TO COMPLETE

Under **SUBMISSION INPUT AND QUERY → INPUT AND RESULTS**, select **“Schedule 4.3 – Wage Enhancement Allocation Schedule”**

The schedules consist of 4 tabs:

1. CC Centres and Home Visitors
2. PHDC Providers
3. WE Allocation Summary
4. WE Administration Allocation

Tab 1 – CC Centres and Home Visitors: CMSMs and DSSABs are to report the total wage enhancement salaries and benefits paid to eligible staff for each of the 3 auspices (Non-Profit Operations, Profit Operations and Directly Operated):

To align with the standard Ministry FTE and the 2015 Wage Enhancement Reconciliation sample template provided by the Ministry, the number of FTEs is automatically calculated based on the salaries entered for each position category.

Reconciliation:

- CMSMs and DSSABs are also required to input the Total Wage Enhancement Recovery per Reconciliation (must be a negative value or 0).

- Approved Wage Enhancement amount is linked to the 2015 Revised Estimates submission (M2015RES) and will pull the total Wage Enhancement expenditure reported for the child care centres and home visitors.
- The 2015 Wage Enhancement Entitlement is calculated as follows: Approved Wage Enhancement less Total Wage Enhancement Recovery per Reconciliation.

Tab 2 – PHDC Providers: CMSMs and DSSABs are to report the following data elements for each of the 3 auspices (Non-Profit Operations, Profit Operations and Directly Operated):

- a. Report the number of PHDC Providers that received a **full** HCCEG of \$10 per day (e.g. staff whose daily compensation was less than \$252.70 as of December 31, 2015 and served the equivalent of 2 full time children or more enrolled in their program who have been assigned to them by a licensed home child care agency) along with the actual HCCEG dollar amount.
- b. Report the number of PHDC providers receiving a **partial** HCCEG of \$5 per day (e.g. staff whose daily compensation was less than \$126.35 as of December 31, 2015 and served the equivalent of less than 2 full time children, assigned to them by a licensed home child care agency) along with the actual HCCEG dollar amount

Reconciliation:

- CMSMs and DSSABs are also required to input the Total HCCEG Recovery per Reconciliation (must be a negative value or 0)
- Approved HCCEG amount is linked to the 2015 Revised Estimates submission (M2015RES) and will pull the total PHDC Providers expenditures.
- The 2015 HCCEG Entitlement is calculated as follows: Approved HCCEG less Total HCCEG Recovery per Reconciliation.

Tab 3 – Wage Enhancement Allocation Summary: This tab summarizes the 2015 allocation for wage enhancement (from Schedule 3.0) and calculates the total 2015 wage enhancement entitlement. The final wage enhancement entitlement will be linked to Schedule 3.1.

To complete this tab, CMSMs or DSSABs are required to enter the following data:

- Number of Child Care Centres or Sites
- Number of Operators for Child Care Centres

- Number of PHDC Agencies

Tab 4 –Wage Enhancement Administration Allocation: CMSMs and DSSABs are required to provide the following data:

- Administration of Wage Enhancement – Ongoing
- Administration of Wage Enhancement – One Time
- Other Child Care Program Expenses: The Ministry is providing CMSMs and DSSABs the flexibility to utilize any unused 2015 wage enhancement administration funding on Child Care Program Operating expenses but **not** Child Care Administration expenses. For any wage enhancement administration funding used on child care operating expense, the equivalent dollar amount is to be recorded under both “Gross Expenditure” & “Other Offsetting Revenue” in the same auspice under Schedule 2.3.

EXAMPLE

In the example below, assume \$10,000 of wage enhancement administration funding was used for child care general operating gross expenditures for Non-Profit Operations. You will include that expenditure in Schedule 4.3 under the “WE Administration Allocation” tab as “Other Child Care Program Expense”. Subsequently, 10,000 should be reported in Schedule 2.3 as your gross expenditure under “General Operating” and (10,000) will be reported as offsetting revenue as well in “General Operating”.

Schedule 2.3

Non Profit			
Profit	Directly Operated	Other	Consolidated
Total			
Revised Estimates			
Non-Profit Operations			
	Interim Actuals - Gross Expenditures	Interim Actuals - Required Parent Contribution	Interim Actuals - Other Offsetting Revenues
FULL COST OF CHILD CARE EXPENDITURES TO BE REPORTED HERE			
LE MONTANT TOTAL DES DÉPENSES POUR LA GARDE D'ENFANTS DOIT ÊTRE SAISI ICI			
EXCLUDE MUNICIPAL CONTRIBUTIONS FROM OTHER OFFSETTING REVENUES			
EXCLURE LES CONTRIBUTIONS MUNI. À PARTIR DE AUTRES RECETTES DE COMPENSATION			
General Operating	10,000		(10,000)
Fee Subsidy - Regular			
Fee Subsidy - Respite			

Schedule 4.3

CC Centres and PHDC Visitors		
PHDC Providers		
WE Allocation Summary		
WE Administration Allocation		
Revised Estimates		
Wage Enhancement		
Wage Enhancement Administration Allocation	No SubCategory	241,025
Administration of Wage Enhancement - Ongoing	No SubCategory	1
Administration of Wage Enhancement - One Time	No SubCategory	1
Other Child Care Program Expenses	No SubCategory	10,000
<input type="checkbox"/> Total Wage Enhancement Administration Usage	No SubCategory	3
Wage Enhancement Administration balance at December 31, 2015	No SubCategory	241,022

Step# 13: Review of Submission

PURPOSE

The last six schedules of the Financial Statements Submission have been created in order to streamline the review procedures that are performed by Financial Analysts during the review process. By including them in the submission document set, CMSMs and DSSABs have the ability to correct any inconsistencies prior to activating the submission. This will hopefully expedite the Ministry's review process and minimize the number of queries that will require follow-up with the CMSM/DSSAB.

The schedules are as follows:

1. Data Analysis and Review
2. Guideline Adherence Confirmation
3. Variance Report
4. Prior Year Data Refresh
5. Warnings
6. Errors

HOW TO COMPLETE

You are requested to review and update the information in the six schedules where necessary:

- 1. Data Analysis and Review:** This schedule compares the average daily fee subsidy cost to average monthly number of children and average monthly number of children served to staff FTE.
- 2. Guideline Adherence Confirmation:** Please read the warning on guideline adherence and confirm whether or not your submission is in compliance by selecting "Yes" or "No". A selection must be made in order to promote your file to active status.
- 3. Variance Report:** This schedule must be completed; detailed explanations are required to clarify the variances listed in this report.
- 4. Prior Year Data Refresh:** Changes in pre-loaded data from prior-year submissions are not automatically refreshed in the Recipient Working Version. This schedule informs the user if there have been any recent changes in prior

year data. In the case where there is updated prior year data, the user will see a red highlighted cell with “Yes / Oui” in the top portion of the Prior Year Data Refresh form. In the bottom of the form, the “Latest prior year data if different from Working Version” column will be highlighted pink if it is different from the current values in the Recipient Working Version (see screenshot on the next page).

The screenshot displays the 'Task List Status' window with the 'Task - Prior Year Data Refresh' form open. The form includes a table with the following data:

	Recipient Working Version	Latest prior year data if different from Working Version
SCHEDULE/TABLEAU 4.0	.	.
Mitigation Funding Applied to Overspending 2013	Sector	No SubCategory
Mitigation Funding Applied to Overspending 2014	Sector	No SubCategory
SCHEDULE/TABLEAU 4.1	.	.
Allocation 2014	Capital Retrofits	No SubCategory
Amount carried forward from 2013	Capital Retrofits	No SubCategory
VARIANCE REPORT / RAPPORT SUR LES ÉCARTS	.	.
Variance Check Expected Results	General Operating	Schedule 2.3 Variance Checks
	Fee Subsidy - Regular	Schedule 2.3 Variance Checks
	Fee Subsidy - Recreation	Schedule 2.3 Variance Checks
	Ontario Works and LEAP - Formal	Schedule 2.3 Variance Checks
		6,252,083
		3,286,300
		175,000
		250,100

Please review this schedule for any updated prior year data. To accept the latest prior year data into the Recipient Working Version, the user needs to select “Yes / Oui” to confirm that they want to push the prior year data change, and click the Save icon.

NOTE: When there are changes in the Prior Year Data Refresh form that have not been accepted by the user, an Error will be triggered in the Error schedule to prevent the user from being able to submit the application (see screenshot below).

Task List Status					
Task - Errors-Errors Task Instructions					
Period: YearTotal1		Year: 2015		Scenario: Revised Estimates	
Recipient Working Version				Category: No Category	
	Value1	Value2	Error?	Recipient Accepts Error	Description - English
Error_SC2.3_1	15,332,930	15,332,930	No / Non		Schedule 2.3 total adjusted gross expenditures plus Schedule 2.7 TWOMO Reimbursement must equal Schedule 2.4 total adjusted gross expenditures
[-] Schedule 2.3 Errors					
Error_SC2.7_1			No / Non		Only DSSABs are allowed to enter TWOMO expenditures on Schedule 2.7
[-] Schedule 2.7 Errors					
Error_SC4.0_1			No / Non		Portion deemed municipal cost share for utilization purposes must not exceed decrease in Municipal Cost Share requirement nor can it exceed 2014 Municipal
[-] Schedule 4.0 Errors					
Error_SC4.1_1			No / Non		Amount of capital allocation being carried forward from prior year to current year not exceed maximum allowed
Error_SC4.1_2			No / Non		Amount of capital allocation being carried forward from current year to next year not exceed maximum allowed
Error_SC4.1_3			No / Non		Prior year capital carryforward is not used
[-] Schedule 4.1 Errors					
Error on Prior Year Data			Yes / Oui		The latest Prior Year Data have not been used in the submission
Error in Warning Explanation			No / Non		There should not be a warning message without an explanation
Error in Variance Explanation					There should not be a failed variance check without an explanation

To resolve the Error, the user needs to go to the Prior Year Data Refresh form and accept the latest Prior Year Data.

- Warnings:** Follow-up on all items where a “Yes / Oui” cell is highlighted in red and provide an explanation in order to promote the file to active.
- If there is a “Yes / Oui” cell highlighted in red at the top, there is an error that must be cleared in the submission. Please identify the error listed in this schedule and correct the error by referring back to the specific schedule. A definition of the error is provided in the description column.

IMPORTANT

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

Step# 14: Submission Management

PURPOSE

The Submission Management area allows the Modifier to validate the Recipient Working Version and promote it for approval. It also allows the Approver to sign-off on and send the submission as Recipient Active Version to the Ministry.

HOW TO COMPLETE (MODIFIER)

Under “Submission Management”, expand the folder by clicking on the “+” sign. The folder will expand and reveal 3 task boxes:

- 1. Version Description and Summary:** This area allows you to manage the various versions of the file. Ensure the correct data is populated into the “Recipient Working Version” as this will be the file submitted to the Ministry.
- 2. Flag Submission for Approval:** “Yes” must be selected in the highlighted cell to answer the question *“Are you sure you want to promote the current Submission for approval?”* The current submission will be the “Recipient Working Version.”
- 3. Validate and Promote for Approval:** The process to validate and promote submission for approval is as follows:
 - Click on the file name under the header: “Planning Unit”
 - Click on “Actions”
 - Select “Validate”; if the sub-status column shows “Invalid Data”, you must click “Invalid Data” and correct the listed errors. If the sub-status column shows “Validated”, proceed to the next step.
 - **NOTE:** Please ensure the file is highlighted by selecting it under “Planning Unit”
 - Click on “Actions”
 - Click on “Change Status” and select “Promote”
 - Click on “Ok”
 - The submission is promoted and flagged for the Approver. The file is now read-only for the Modifier.

- The Approver will then log into EFIS, review, and change the status to “Approve” in order to submit the EFIS file to the Ministry.

HOW TO COMPLETE (APPROVER)

Once a submission has been promoted for approval by the Modifier, the Modifier no longer has write access to the Working Version and the next user in line is the Approver. The Approver is responsible for reviewing the submission and deciding how to proceed with it. The Approver has two choices: running the sign-off process on the submission or rejecting the submission. If the Approver decides to reject the submission, the submission is back in the hands of the Modifier. Once approved, the data is automatically copied from the Recipient Working Version to the Recipient Active Version as well as the FA Working Version.

Under “Submission Management”, expand the folder by clicking on the “+” sign. The folder will expand and reveal 3 task boxes:

1. **Version Description and Summary:** This area allows shows the various versions of the file. Ensure the “Recipient Active Version” has been activated and submitted to the Ministry once approver signs off in the “**Recipient Approver Sign – Off**” Schedule.
2. **Recipient Approver Sign-Off:** The steps to approve and sign-off on the submission is as follows:
 - Under **Submission Management** → click **Recipient Approver Sign-Off**
 - Within the form, click the dropdown beside “**Are you sure you want to sign-off the current submission?**” → select **Yes** then click the Save icon.

The status of the Submission will be changed to Active and the Activation date will be updated.

3. **Reject Submission:** If the Approver decides that the submission is not satisfactory and not ready for further sign-off, the approver can reject and return the submission to the Modifier. The steps to reject the submission is as follows:
 - Under Submission Management → Reject Submission
 - Once the Recipient name under Planning Unit is selected, select **Actions** → **Change Status**

- The Change Status screen will pop-up, select **Reject** from the **Select Action** dropdown list, and select **<Automatic>** from the **Select Next Owner** dropdown list. Enter comments if required, then select **OK**

The Approvals status will change to **Not Signed off**. The Owner will revert back to the Modifier and Recipient Working version of the submission will no longer be read-only and changes can be made.

***IMPORTANT* Reports**

The report versions of your Certificate, Schedule 2.3 and Schedule 3.1 – Summary of Entitlement must be printed from the Recipient Active Version of the EFIS submission, and signed by 2 members of your CMSM or DSSAB who have signing authority. (Alternatively, a corporate seal can be affixed to this report.) The signed reports must be sent to the Ministry either through regular mail or by email (scanned copies are acceptable).

REPORTING

After completing steps # 1 – 14, the data in the submission file should be complete.

CMSMs and DSSABs are required to send the following three reports (either hard copy or scanned copy) of the following sections of their **Recipient Active Version** of the 2015 Financial Statements submission:

- Signed Certificate;
- Signed Schedule 2.3 – Adjusted Gross Expenditures; and
- Signed Schedule 3.1 – Entitlement – Summary of Entitlement

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

- Approved 2016 DSSAB budget (not applicable for CMSMs); and
- Levy Apportionment details (not applicable for CMSMs)

Please mail the relevant forms or scan and e-mail them, by **June 30, 2016²** to:

**Manager
Child Care Finance Unit
Financial Analysis & Accountability Branch
20th Floor, Mowat Block, 900 Bay Street
Toronto, Ontario
M7A 1L2
OR
childcarefunding@ontario.ca**

Once a submission is promoted to “Active” status, a CMSM or DSSAB has formally submitted their 2015 Financial Statements submission to the Ministry of Education.

² This date is subject to municipal council approval of the municipality’s annual budget for a CMSM and the board’s annual budget for a DSSAB per the DSSAB Act.

Assistance with EFIS

For user/navigation assistance on EFIS 2.0, please contact:

Primary contact:

EFIS Technical Support

Tel: (416) 326-8307 E-mail: efis.support@ontario.ca

Alternate contacts:

Ruby Hou - Tel: (416) 325-2052 / E-mail: ruby.kexinhou@ontario.ca

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

Alex Zhang - Tel: (416) 326-5508/ E-mail: alex.zhang2@ontario.ca

For data input assistance, please contact your Financial Analyst:

Financial Analyst	Telephone #	E-mail Address
Adrienne Han	(416) 212-9216	Adrienne.Han@ontario.ca
Argen Elezi	(416) 326-5423	Argen.Elezi@ontario.ca
Bryan Mason	(416) 212-8159	Bryan.Mason@ontario.ca
Cheryl Chung	(416) 325-6235	Cheryl.F.Chung@ontario.ca
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