

Ministry of Education
Early Years Division

900 Bay Street
24th Floor, Mowat Block
Queen's Park
Toronto ON M7A 1L2

Ministère de l'Éducation
Division de la petite enfance

900, rue Bay
Édifice Mowat, 24 étage
Queen's Park
Toronto ON M7A 1L2



2017: EYCC3

MEMORANDUM TO: Chief Administrative Officers, CMSMs and DSSABs
General Managers/Commissioners, CMSMs and DSSABs
Children's Service Managers, CMSMs and DSSABs

FROM: Julia Danos
Director, Early Years Implementation Branch
Early Years Division
Ministry of Education

Med Ahmadoun
Director, Financial Analysis & Accountability Branch
Financial Policy and Business Division
Ministry of Education

DATE: April 28, 2017

SUBJECT: **2017 Child Care and Child and Family Program
Allocations and Service Agreement Package**

We are pleased to provide the 2017 child care allocations for Consolidated Municipal Service Managers (CMSMs) and District Social Services Administration Boards (DSSABs).

On September 12, 2016, the government made a historic commitment in announcing a major Child Care Expansion Plan ("Expansion Plan"). This plan will create access to licensed child care for 100,000 more children aged 0-4 years old over the next five years. To support this commitment, the government is making a historic investment of \$170 million in the current fiscal year, resulting in a total investment of \$1.37 billion including wage enhancement in 2017. The investment for the expansion plan will grow to \$200M next year.

In the first year of this expansion plan, this substantial new funding for licensed child care will support approximately 16,000 more children 0-4 years old. This funding will support new child care fee subsidies, expand access to affordable licensed child care spaces and reduce fee subsidy waitlists to help parents access quality child care.

The ministry has maintained an equitable and transparent approach for allocating the child care expansion investment to CMSMs and DSSABs. Funding has been allocated through modifying the current child care funding formula (CCFF) weighting the calculation to use the 0-3.8 age data measures only excluding capping and utilization. The new investments do not require municipal cost sharing and the ministry has permitted up to 10% of the allocation to be used towards administration for the expansion plan. Please refer to appendix A for your 2017 allocations.

In addition to this historic investment for the expansion plan, the province continues to work with the Federal government on the Early Learning and Child Care Framework (ELCC). As you know, the 2016 Federal Budget committed \$500M in 2017-18 to support the establishment of an ELCC, including \$100M for Indigenous child care and early learning on-reserve. On March 22, the 2017 Federal Budget committed an additional \$7 billion over 10 years, starting in 2018-19, to support and create more high-quality, affordable child care spaces across the country. More information will be shared as it becomes available.

Confidentiality and Public Announcements

Announcements regarding additional children and families served through these investments are communications opportunities for the provincial government and CMSMs, and DSSABs. Therefore, CMSMs and DSSABs announcements related to funding received through the provincial child care expansion plan **must** clearly acknowledge that the contributions were made by the Province of Ontario. In addition, any such communications opportunities should remain confidential until they are announced publicly by the Province of Ontario or jointly by the provincial government, CMSMs and DSSABs.

The intent is to help promote the role of the Ministry of Education, CMSMs and DSSABs, and community partners in bringing new investments to local communities. For more information on the announcement protocol, please refer to appendix B.

****NEW THIS YEAR****

Enhanced Accountability Requirements

A. Enveloping

Funding for the expansion plan is an enveloped allocation and can only be spent on incremental expenditures (i.e. additional expenditures above the previous year's expenditures) for children aged 0-4 years old excluding children eligible to attend junior kindergarten. Any funding not spent on the prescribed expenditures will be recovered by the ministry. To support the success of this commitment and to allow for sufficient local planning, the ministry is providing CMSMs and DSSABs with the ability to use funding for this commitment and meet expansion targets up to **December 31st, 2018**. Through enhanced financial reporting requirements, CMSMs and DSSABs will demonstrate how this funding is used to increase the number of children served in their region.

B. Addressing local needs

Expansion plan funding must be spent on the following priorities focused on increasing access to affordable child care for children aged 0-4 years old, excluding children eligible to attend junior kindergarten:

1. To support additional fee subsidies; and/or
2. Increased access

If these two priorities cannot be met due to local considerations, service system managers may use this funding to meet their expansion targets by broadly reducing licensed child care fees and increasing affordability for children aged 0-4 years old. The ministry's expectation is that service system managers demonstrate they have attempted to meet the two priorities before exploring this option.

C. Expansion Targets

The ministry will provide each CMSM and DSSAB with an estimated expansion target for 2017-18 in their 2017 service agreement. As the expansion plan is a fiscal year investment, the ministry is providing for information purposes, allocations for the first quarter of 2018 to support local planning (please refer to appendix A). EDU child care advisors will work with service system managers to confirm and submit the expansion targets in signed service agreements returned to the ministry.

The ministry will support CMSMs and DSSABs throughout 2017 and 2018 to meet the confirmed targets, however should expansion targets not be met by 10% or more, and 10 children or more in the aggregate by December 31st, 2018, cash flow for the expansion plan will be reduced by 1 per cent to reflect the underachievement of the targets.

D. Prioritizing Not for Profit Operators

The ministry is taking steps to further prioritize provincial funding to the not-for-profit child care sector. Beginning in 2017, a "For Profit Auspice Threshold" has been added in service agreements to support CMSMs and DSSABs with maintaining funding to for-profit entities at or below previous years expenditure levels. This threshold applies to both base child care funding and the new investments for the expansion plan. The ministry recognizes that a number of communities in Ontario are served by for-profit child care operators to support access to child care for children and families. The ministry will work with CMSMs and DSSABs through this transition to meet the thresholds.

UPDATES

E. Child Care Funding Formula

As part of our annual process, the ministry has updated the 2017 child care funding formula with revised data elements including:

- Increases to benchmarks to reflect new investments.
- Refreshed Ministry of Finance's population projections and Low Income Cut-Off (LICO). Changes to LICO data (2006 to 2011 data) will continue to be phased in over a 4 year period from 2015-2018.
- The integration of Full Day Kindergarten (FDK) Transition and Transformation (approximately \$54.5 million) across the child care funding formula to reflect the full implementation of FDK, as signaled in 2016 in memo EYCC17.
- Capital retrofit allocation has been removed from the child care funding formula and framework as 2016 was the final year for this allocation.

F. Wage Enhancement

An ongoing commitment supports a wage increase for child care professionals employed in the licensed child care sector through the wage enhancement and Home Child care Enhancement Grant (HCCEG). Details on the 2017 implementation approach were provided in the EYCC11 memo circulated on December 15, 2016. Funding for the wage enhancement/HCCEG has continued to flow based on 2016 entitlement (as reported in 2016 Estimates submissions). 2017 Cash flow will be adjusted once funding entitlements are submitted to the ministry through the Revised Estimates submission, which are due on **August 31, 2017**.

G. Data Analysis Services

Funding for data analysis services will be included in your 2017 child care and child and family programs service agreement, and will begin to flow once signed agreements are received by the ministry.

2017 REPORTING REQUIREMENTS

2017 Estimates

Due to the timing for the release of 2017 allocations and service agreements, the ministry will not require the submission of Estimate Reporting for 2017. CMSMs and DSSABs are required to submit 2017 Revised Estimates submissions by **August 31, 2017** in EFIS 2.0. Further information about this submission will be available in the coming months.

Contractual Service Targets

Consistent with 2016, the ministry requires CMSMs and DSSABs to set contractual service targets for fee subsidy, Ontario Works and special needs resourcing. These targets are for base child care funding only. New this year is the requirement for expansion targets as indicated above. Child Care Advisors will be coordinating meetings with CMSMs and DSSABs in the coming weeks to discuss the service and expansion targets for 2017.

Cash Flow in 2017

Monthly cash flow for operating funding will continue to be based on the 2016 Revised Estimates submission entitlement until the 2017 signed service agreement is received.

Monthly cash flow will be updated to reflect your 2017 allocation, including funding in support of the expansion plan, once the signed 2017 service agreement is received by the ministry.

Signed Service Agreement Received by:	Payment Date:
May 31, 2017	July 5, 2017
June 28, 2017	August 2, 2017
July 26, 2017	September 5, 2017

SERVICE AGREEMENT PACKAGE

This 2017 service agreement package includes:

1. 2017 Child Care Allocations (Appendix A)
2. Communications Protocol Requirements: Ontario's Child Care Expansion Plan (Appendix B)
3. 2017 Ontario Child Care and Child and Family Program Service Management and Funding Guideline

Please refer to appendix C for a listing of changes in the guideline from the previous year.
4. 2017 Child Care Funding Technical Paper
5. 2017 Child Care and Child and Family Program Service Agreement to be submitted to the ministry by June 28, 2017. Each CMSM and DSSAB will receive their 2017 service agreement next week.

For convenience, CMSMs and DSSABs have the choice of submitting their signed service agreement by **email** to: tpa.edu.earlylearning@ontario.ca, or alternatively by regular mail.

Should you choose to submit your signed agreement by regular mail, please send two original signed copies to:

Julia Danos, Director
Early Years Implementation Branch
Ministry of Education
24th Floor, Mowat Block, 900 Bay Street
Toronto, Ontario M7A 1L2

The ministry will email a scanned signed copy or mail a hard copy of the completed agreement back to your CMSM and DSSAB for your records.

6. Child and Family Programs Serious Occurrence Form
7. Indigenous Planning Template to be completed and sent to the ministry by **June 30, 2017**.

As in previous years, in areas designated under the *French Language Services Act* (FLSA), CMSMs and DSSABs must meet the FLSA requirements outlined in their service agreement. Where the CMSM or DSSAB is not at full capacity, it is required to submit a plan to the ministry to build capacity. The 2017 plans are due to the ministry by **June 30, 2017**.

Child Care Advisors and Financial Analysts are the ministry contacts for child care and child and family programs. Please direct any questions or concerns to your existing contacts at the ministry; the contact list is available on the [Financial Analysis and Accountability Branch website](#).

For further information on licensed child care funding including the expansion plan, please refer to the 2017 Child Care and Child and Family Program Service Management and Funding Guideline and the 2017 Technical Paper included in this package. Regional meetings will be scheduled to review updates to the guideline and the approach for the 2017 expansion plan.

Ontario is taking action to make licensed child care more affordable and accessible. We are excited to work with you on this important initiative. Your ongoing partnership is critical in providing child care across the province. We look forward to our continued collaboration as we work to strengthen the early years and child care system for children and families.

Sincerely,

Original signed by

Julia Danos
Director, Early Years Implementation
Branch
Early Years Division

Original signed by

Med Ahmadoun
Director, Financial Analysis & Accountability
Branch
Financial Policy & Business Division

Copy: Shannon Fuller, Assistant Deputy Minister, Early Years Division
 Joshua Paul, Assistant Deputy Minister, Financial Policy and Business
 Division
 Child Care Advisors, Early Years Implementation Branch
 Financial Analysts, Financial Analysis & Accountability Branch

Appendix A: 2017 Child Care Allocations

CMSM/DSSAB	Core	Rural	Cost of Living	Language	Indigenous	Capacity Building	Repairs and Maintenance	Utilization Adjustment	Capping Adjustment	SWW	TWOMO	2017 Total Base Allocation	Expansion Plan	Wage Enhancement/ HCCEG Allocation	Wage Enhancement/ HCCEG Administration	2017 Total Funding	2018 Q1 Expansion Plan Allocation*
Corporation of the City of Brantford	7,617,962	164,557	272,795	113,998	92,748	68,354	25,909	(29,741)	(141,907)	7,434	-	8,192,110	976,448	1,538,460	75,430	10,782,448	406,853
City of Cornwall	6,457,253	521,045	213,622	612,131	81,154	47,051	17,443	0	(255,071)	-	-	7,694,627	928,425	865,671	57,375	9,546,099	386,844
City of Greater Sudbury	9,244,728	1,040,515	306,089	2,199,049	157,800	65,365	23,538	137,269	2,583,898	-	-	15,758,251	1,527,288	2,299,402	148,453	19,733,394	636,370
Corporation of the City of Hamilton	43,348,393	6,893	1,105,917	1,359,434	211,903	241,086	90,085	0	(517,341)	5,510	-	45,851,880	5,439,322	7,183,075	346,488	58,820,764	2,266,384
Corporation of the City of Kawartha Lakes	4,229,584	726,077	162,313	38,601	19,967	31,659	12,160	275	(60,432)	1,914	-	5,162,117	609,235	616,515	25,574	6,413,441	253,848
Corporation of the City of Kingston	7,770,459	350,720	299,145	197,842	79,866	62,957	23,614	0	0	6,000	-	8,790,603	1,035,702	2,028,903	97,938	11,953,145	431,542
Corporation of the City of London	28,946,339	24,234	932,708	793,425	141,698	207,997	78,497	0	0	-	-	31,124,898	3,655,708	6,370,424	277,075	41,428,105	1,523,212
City of Ottawa	55,947,622	10,132	3,293,046	11,106,140	389,026	430,355	162,402	2,012,329	0	23,300	-	73,374,352	8,377,303	15,599,981	855,325	98,206,961	3,490,543
Corporation of the City of Peterborough	7,227,284	410,031	262,154	71,610	63,764	53,309	19,914	242,509	(14,888)	16,118	-	8,351,805	951,826	1,444,882	70,933	10,819,446	396,594
Corporation of the City of St. Thomas	5,574,727	355,605	156,092	122,262	21,899	45,559	17,477	(24,250)	(184,470)	-	-	6,084,901	734,262	952,626	46,967	7,818,757	305,943
Corporation of the City of Stratford	3,472,419	398,696	134,882	70,073	19,322	37,366	14,072	46,356	(19,302)	2,670	-	4,176,554	483,560	527,718	32,599	5,220,431	201,483
City of Toronto	260,524,850	773	9,839,256	19,650,543	319,465	1,176,390	445,801	22,630,980	(1,624,402)	-	-	312,963,656	34,450,528	39,585,833	2,052,797	389,052,814	14,354,387
Corporation of the City of Windsor	27,427,088	15,271	791,132	1,221,292	115,935	173,464	64,168	0	(98,255)	-	-	29,710,095	3,473,885	4,325,339	241,025	37,750,345	1,447,452
Corporation of the County of Bruce	2,638,713	899,718	117,350	54,058	21,255	29,603	11,422	27	(10,211)	44,729	-	3,806,666	441,086	691,163	39,763	4,978,677	183,786
Corporation of the County of Dufferin	2,759,263	263,556	108,826	33,498	17,390	28,953	10,947	(97,437)	(43,816)	4,000	-	3,085,181	374,777	616,329	30,164	4,106,452	156,157
Corporation of the County of Grey	4,421,915	640,471	163,751	69,308	29,628	37,301	14,352	(712)	0	12,815	-	5,388,828	628,621	1,041,619	53,706	7,112,774	261,926
Corporation of the County of Hastings	7,605,458	598,258	257,254	107,648	88,239	55,862	21,226	89,881	(44,410)	9,043	-	8,788,459	1,019,166	1,164,331	61,269	11,033,224	424,652
Corporation of the County of Huron	2,384,427	825,078	99,194	66,421	-	25,718	9,442	72,583	(12,813)	-	-	3,470,050	397,570	665,167	28,193	4,560,980	165,654
Corporation of the County of Lambton	7,202,102	390,645	239,979	101,626	55,391	53,253	19,839	12,760	4,052,926	-	-	12,128,519	941,864	1,536,117	79,696	14,686,195	392,443
County of Lanark	3,144,604	859,930	117,164	65,621	46,374	26,494	10,097	(14,912)	0	22,379	-	4,277,751	498,715	704,796	38,769	5,520,031	207,798
County of Lennox & Addington	2,857,823	595,638	119,043	34,963	27,696	24,654	9,330	0	(55,925)	-	-	3,613,223	427,212	443,819	24,826	4,509,080	178,005
County of Northumberland	3,573,119	424,296	149,791	43,424	19,322	29,594	10,954	286,865	0	3,215	-	4,540,581	495,419	611,939	32,196	5,680,135	206,424
County of Oxford	5,259,902	343,047	210,919	75,679	19,967	53,015	20,143	(199,393)	(7,037)	-	-	5,776,242	699,620	689,208	50,916	7,215,986	291,509
County of Renfrew	4,467,516	733,121	195,400	135,131	70,849	42,975	16,070	4,758	0	-	-	5,665,821	664,751	862,948	40,313	7,233,832	276,980
County of Simcoe	23,776,299	34,945	973,883	499,895	270,515	209,976	78,556	127,426	(549,293)	16,555	-	25,438,756	3,017,602	4,916,831	259,095	33,632,284	1,257,334
County of Wellington	10,274,478	473,958	423,197	309,969	66,340	106,258	39,817	693,256	(141,158)	9,748	-	12,255,865	1,373,590	1,878,615	95,414	15,603,483	572,329
District Municipality of Muskoka	2,700,803	844,475	108,830	24,968	29,628	21,469	8,088	0	(43,357)	4,400	-	3,699,302	436,642	409,070	25,863	4,570,877	181,934
Corporation of the Municipality of Chatham-Kent	6,817,033	459,948	195,622	153,424	50,882	45,897	17,362	4,578	3,911,735	-	-	11,656,481	903,650	1,070,990	55,617	13,686,738	376,521
County of Haldimand and Norfolk	4,970,503	694,960	207,346	136,397	36,713	45,737	17,703	(50,357)	(182,258)	-	-	5,876,744	714,822	727,538	29,046	7,348,150	297,843
Regional Municipality of Durham	33,935,089	13,312	1,319,539	717,032	166,817	311,131	116,356	2,296,716	(480,620)	27,258	-	38,422,631	4,263,565	9,497,337	412,006	52,595,539	1,776,486
Regional Municipality of Halton	25,391,985	6,164	1,131,817	878,049	99,189	290,334	109,927	3,799,454	(146,187)	-	-	31,560,732	3,226,755	10,977,260	529,295	46,294,042	1,344,481
Regional Municipality of Niagara	23,922,049	13,790	883,589	704,125	158,444	176,772	66,041	2,205,701	(116,021)	1,100	-	28,015,591	3,029,613	4,243,712	250,340	35,539,256	1,262,339
Regional Municipality of Peel	97,442,742	3,084	5,441,578	6,886,500	149,427	717,922	268,161	0	(4,010,572)	-	-	106,888,843	12,974,025	17,739,044	716,945	138,318,857	5,405,844
Regional Municipality of Waterloo	28,536,347	8,660	1,078,745	1,198,937	136,545	260,481	98,058	1,800,688	(165,006)	2,648	-	32,956,104	3,670,293	6,784,328	337,660	43,748,384	1,529,289
Regional Municipality of York	68,293,083	5,475	4,222,575	6,589,177	83,087	540,372	202,516	(132,997)	(2,513,975)	23,463	-	77,312,774	9,307,136	19,863,393	954,147	107,437,450	3,877,973
United Counties of Leeds & Grenville	4,370,155	631,303	188,213	94,938	42,509	36,356	13,727	7,674	(25,005)	20,715	-	5,380,585	624,461	1,115,375	55,179	7,175,600	260,192
United Counties of Prescott & Russell	4,031,080	443,629	155,885	1,368,029	46,374	39,494	14,932	(154,236)	(14,037)	-	-	5,931,150	711,273	1,518,530	67,580	8,228,533	296,364
Algoma District Services Administration Board	1,781,111	1,632,465	61,045	123,487	11,861	13,473	5,227	195,813	(12,641)	3,352	91,866	3,907,060	424,601	339,305	28,600	4,699,566	176,917
District of Cochrane Social Service Administration Board	4,223,788	2,219,443	138,392	909,555	101,765	36,366	13,844	(77,471)	(2,060)	-	262,868	7,826,491	895,867	795,899	48,863	9,567,120	373,278
District of Nipissing Social Services Administration Board	4,856,090	1,799,922	150,502	508,688	82,443	34,593	12,951	0	0	1,320	55,501	7,502,009	872,859	1,478,651	63,383	9,916,902	363,691
District of Parry Sound Social Services Administration Board	1,633,728	2,422,910	73,010	35,354	4,509	13,444	4,866	(7,982)	0	4,869	35,975	4,220,682	489,037	224,864	20,716	4,955,299	203,765
District of Sault Ste Marie Social Services Administration Board	4,547,644	475,784	135,875	115,625	97,633	29,989	11,634	75,426	0	-	143,342	5,632,951	632,969	826,028	41,342	7,133,290	263,737
District of Timiskaming Social Services Administration Board	1,691,970	2,533,270	55,935	195,581	31,560	13,064	5,038	0	1,152,587	-	45,085	5,724,090	529,808	562,615	25,358	6,841,872	220,753
Kenora District Services Board	2,787,252	1,926,644	121,404	68,710	99,189	42,706	16,022	35,078	0	-	327,558	5,424,563	594,116	187,273	29,869	6,235,822	247,5

Appendix B: Communications Protocol Requirements: Ontario's Child Care Expansion Plan

All public announcements regarding provincial investments in Ontario's child care and early years system are potential joint communication opportunities for the provincial government, school boards, the Consolidated Municipal Service Manager/District Social Services Administration Board (CMSM and DSSAB), municipalities and community partners.

Public Communications

Municipalities, school boards, CMSMs and DSSABs, and community partners should not issue a news release or any other public communication directed at media regarding major child care and early years investments, without publicly recognizing the Ministry of Education's role of providing funding.

The Ministry of Education may also choose to issue its own news release and/or hold events about investments in child care and early years projects, in addition to those prepared by municipalities, school boards, CMSMs and DSSABs, and community partners.

The intent of this protocol is to promote the role of both the Ministry of Education and stakeholders in bringing new child care and early years projects to local communities.

Major Announcements and Events

Important: For all major child care investments the Minister Responsible for Early Years and Child Care must be invited as early as possible to the event. Invitations can be sent to EYCCinvestments@ontario.ca, with a copy sent to your ministry child care advisor. Municipalities, school boards, CMSMs/DSSABs, and community partners are not to proceed with their public event until they have received a response from the Minister's Office regarding the Minister's attendance. Municipalities, school boards, CMSMs/DSSABs, and community partners will be notified at least four to six weeks in advance of their opening event as to the Minister's attendance. Please note that if the date of your event changes at any time after the Minister has received the invitation, please confirm the change at the email address above.

If the Minister Responsible for Early Years and Child Care is unavailable, the invitation may be shared with a government representative who will contact your municipality, school board, CMSM and DSSAB, and community partner to coordinate the details (e.g. joint announcement). Municipalities, school boards, CMSMs/DSSABs, and community partners are not expected to delay their announcements to accommodate the Minister or a Member of Provincial Parliament (MPP); the primary goal is to make sure that the Minister is aware of the announcement opportunity.

Other Events

For all other media-focussed public communications opportunities, such as sod turnings for example, an invitation to your local event must be sent to the Minister Responsible for Early Years and Child Care by email with at least three weeks' notice. Again, please send a copy to your ministry child care advisor. Please note that if the date of your event changes at any time after the Minister has received the invitation, please confirm the change at the email address above.

Municipalities, school boards, CMSMs and DSSABs, and community partners are not expected to delay these "other" events to accommodate the Minister. Only an invitation needs to be sent, a response is not mandatory to proceed.

This communications protocol does not replace our stakeholders' existing partnerships with the Ministry of Education's. Regional child care advisors and regional child care licensing staff should still be regarded as primary points of contact for events and should be given updates in accordance to existing processes.

Acknowledgement of Support

The support of the Government of Ontario must be acknowledged in media-focused communications of any kind, written or oral, relating to the expansion plan. This acknowledgment could include but is not limited to, any report, announcement, speech, advertisement, publicity, promotional material, brochure, audio-visual material, web communications or any other public communications. For minor interactions on social media, or within social media such as Twitter, Vine, etc. where there is a tight restriction on content, municipalities, school boards, CMSMs and DSSABs, and community partners are not required to include government acknowledgement. In addition, when engaged in reactive communications (e.g., media calls) municipalities, school boards, CMSMs and DSSABs, and community partners do not have to acknowledge government funding; however, if possible, such an acknowledgement is appreciated.

Appendix C: Changes to 2017 Ontario Child Care and Child and Family Program Service Management and Funding Guideline

FROM	TO	Page
Child Care Expansion Plan		
1. N/A	<ul style="list-style-type: none"> • (NEW) Detailed information for the Child Care Expansion Plan investment is available in section 3 of the guideline. 	27
2. N/A	<ul style="list-style-type: none"> • (NEW) Schedule H – Expansion Targets included in 2017 child care and child and family program service agreements. 	N/A
Introduction		
3. N/A	<ul style="list-style-type: none"> • Streamlined and revised to include information on new ministry initiatives. • (NEW) Enhanced Accountability Measures – Child Care Expansion Plan and information on the new for profit auspice threshold. 	3 8
FDK Transition and Transformation Funding		
4. Allocations for FDK Transition and Transformation.	<ul style="list-style-type: none"> • FDK Transition and Transformation allocations have been integrated across the entire child care funding formula. • Transformation expense category maintained without dedicated funding line. 	6 69
Business Practice Requirements		
5. Estimates, Revised Estimates/Interim Report and Financial Statements required.	<ul style="list-style-type: none"> • Estimates reporting is suspended for 2017. Reporting requirements have been updated accordingly. 	16
6. As part of the financial statements reporting submission CMSMs and DSSABs are required to provide copies of the following two documents: <ul style="list-style-type: none"> a) Cover Page b) Funding Entitlement Calculation page 	<ul style="list-style-type: none"> • Required documentation for Financial Statements updated to include a third submission: <ul style="list-style-type: none"> c) Adjusted Gross Expenditure page 	17
7. Contractual service targets are monitored by the ministry through a three-step progressive action process.	<ul style="list-style-type: none"> • Reduced the contractual service targets review process to a two-step process. 	15
8. N/A	<ul style="list-style-type: none"> • A significant variances report will be required if service data is 10 children and 10% over or under the prior year Financial Statements service data. 	17

Policy for Late Filing		
9. Financial penalty applied if signed service agreement is not submitted 6 months from the effective date of new contract.	<ul style="list-style-type: none"> Financial penalty applies if signed agreement is not received six months from the date new contracts were released (i.e. October 30, 2017). Updated with new policies pertaining to financial queries/documentation and in year funding suspensions. 	13
Expenditure Reporting		
10. N/A	<ul style="list-style-type: none"> Total gross expenditures by age groups will be required (to align with the expansion plan priorities). 	100
Subsidies		
11. Age Eligibility for subsidies aligned with the Day Nurseries Act.	<ul style="list-style-type: none"> Guideline and Policy Statement: Access To Subsidized Child Care updated to align with the CCEYA, as follows: In 2017 parents who are eligible under the provisions of the income test may be eligible for fee subsidies for a child under age 13. 	33, 56, 130
12. N/A	<ul style="list-style-type: none"> Updated with information on Canada Child Benefit. 	40
13. To receive Ontario Works fee subsidies, parents must demonstrate enrollment in employment assistance activities as documented in his/her participation agreement.	<ul style="list-style-type: none"> Participation agreement documentation has been removed. 	135
Camps and Authorized Recreation		
14. School-Age Recreation Expense	<ul style="list-style-type: none"> Fee subsidy age eligibility for camps has been updated to align with the CCEYA. Fee subsidy may be provided for children attending a camp who are four years old or older (or turning four in the current calendar year and enrolled in a camp provided on or after September 1st). <ul style="list-style-type: none"> Additional reporting requirements added for kindergarten age group. Fee subsidy health and safety requirements have been streamlined for authorized recreation and camps. Authorized recreation providers who offer camps are included in the listing of eligible camp providers to receive a fee subsidy. 	46
Pay Equity Memorandum of Settlements		
15. N/A	<ul style="list-style-type: none"> Updated to clarify that wage enhancement funding cannot be used for pay equity obligations. 	54
Small Water Works (SWW)		
16. Funding is based on the greater of expenditures reported in Financial Statements or Revised Estimates.	<ul style="list-style-type: none"> Clarification that the ministry will fund additional or new SWW costs in year. 	71

Play-Based Material and Equipment Expense		
17. N/A	<ul style="list-style-type: none"> Clarification that funding can support indoor and outdoor materials. 	74
Child and Family Programs (formerly Family Support Programs)		
18. N/A	<ul style="list-style-type: none"> Updated with information on Ontario Early Years Child and Family Centres. 	91
19. N/A	<ul style="list-style-type: none"> Updated information on exemptions related to the provision of child care services in Child and Family Programs. 	92
20. Data Analysis Coordinators information	<ul style="list-style-type: none"> Updated with information on Data Analysis Services expenses, including new reporting requirements. 	95
Wage Enhancement/Home Child Care Enhancement Grant		
21. N/A	<ul style="list-style-type: none"> Updates to reflect the investment is ongoing. 	78
22. Program closures	<ul style="list-style-type: none"> Additional clarifications added regarding programs closures. 	86
23. Wording "Adult-child ratios"	<ul style="list-style-type: none"> Clarification of wording explaining additional staff who are eligible. 	79
Purchase of Service Agreement Reporting Requirement		
24. N/A	<p>The following data elements have been added:</p> <ul style="list-style-type: none"> Number of School Board Operated Programs for which the CMSMs or DSSABs has Purchase of Service Agreements Number of Child Care Spaces Supported Through a Purchase of Service Agreement with a School Board. 	101
102		
General Updates		
25. N/A	<p>The following sections have been removed from the guideline:</p> <ul style="list-style-type: none"> Capital Retrofit Funding Child Care and Early Years Service Planning Appendix on terminology and definitions <p>Updated language:</p> <ul style="list-style-type: none"> Aboriginal → Indigenous Family Support Program → Child and Family Programs Operator → Licensee (where applicable) 	N/A