

**Ministry of Education**  
Financial Accountability & Data  
Analysis Branch

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**Ministère de l'Éducation**  
Direction de la responsabilité  
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données

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**2018: EYCC10**

**MEMORANDUM TO:** Children's Services Managers, CMSMs/DSSABs  
Children's Services Finance Leads, CMSMs/DSSABs

**FROM:** Maxx-Phillippe Hollott  
A/Director  
Financial Accountability & Data Analysis Branch

**DATE:** **May 29, 2018**

**SUBJECT:** **2017 Child Care & Child and Family Programs Financial Statements**

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This memorandum provides Consolidated Municipal Service Managers (CMSMs) and District Social Services Administration Boards (DSSABs) with information on completing their 2017 Financial Statements submissions for Child Care & Child and Family Programs. The deadline for completing your Financial Statements submissions has been extended to **June 29, 2018**.

Included in this memorandum is information on:

- Instructions to access and submit the 2017 Financial Statements forms
- Materials to forward to the Ministry
- Policy for Late Filing
- Summary of Child Care changes in the 2017 Financial Statements forms (Appendix A)

#### **Instructions to access and submit Financial Statements forms**

The Financial Statements forms are accessible through the [Financial Analysis and Accountability Branch \(FAAB\) website](#). Under the "Reporting to the Ministry" heading located on the top left portion of the home page, select the "EFIS 2.0 Login" link to login with your EFIS 2.0 user name and password. Please complete the "**M2017FIS**" application to report consolidated Child Care information. Please refer to the *Instructions for completing the 2017 Financial Statements – CMSMs & DSSABs* document attached with this memo. In addition, consistent with the prior year, expense and data reporting for Child and Family Programs are required for the Financial Statements cycle and will be in a separate application in EFIS 2.0. The application for the Child

and Family Programs is “**P1718FIS**”. Please refer to the *Instructions for completing the 2017 Financial Statements – Child and Family Programs*.

CMSMs and DSSABs are required to promote Child Care & Child and Family Programs submissions to “Active” status by **June 29, 2018**.

### **Materials to forward to the Ministry**

CMSMs and DSSABs are required to forward one signed scanned copy or hard copy of the following sections of their **active** 2017 Financial Statements submissions.

Child Care (M2017FIS):

- Title Page Certificate;
- Schedule 2.3 – Adjusted Gross Expenditures;
- Schedule 2.3A – Adjusted Gross Expenditures – Expansion Plan;
- Schedule 2.3B – Adjusted Gross Expenditures – ELCC;
- Schedule 3.1 – Summary of Entitlement;
- Schedule 3.1A – Summary of Entitlement – Expansion Plan; and
- Schedule 3.1B – Summary of Entitlement – ELCC

Child and Family Programs (P1718FIS):

- Title Page Certificate;
- Adjusted Gross Expenditures;
- Summary of Entitlement

In addition to the above documents, CMSMs and DSSABs are required to submit the following information, as outlined on the *Ontario Child Care and Child and Family Program Service Management and Funding Guideline 2017*, as soon as it becomes available:

- Audited Financial Statements, including auditors’ report and the notes to the financial statements.
- Post-Audit Management letter issued by external auditors. If such a letter is not available, confirmation in writing of the rationale is required.
- Special purpose audit report\* (review or audit engagement report) that includes the breakdown of expenditures and other restrictions prepared in accordance with the Ministry’s modified accrual basis of accounting, unless this information is already included as a separate part of the financial statements.

\* To assist CMSMs and DSSABs in completing the required review engagement report for Child Care and Child and Family Programs, the Ministry has shared an Excel template in advance. The excel template is not mandatory but it was shared to assist CMSMs and DSSABs in meeting the above requirement.

DSSABs are also required to submit the following documentation to support the Territory Without Municipal Organization (TWOMO) reimbursement. Note that this requirement is not applicable to CMSMs. DSSABs may submit the following in either electronic or hardcopy form:

- Approved 2017 DSSAB budget (not applicable for CMSMs); and
- 2017 Levy Apportionment details (not applicable for CMSMs)

Please send the above required documentation to:

[childcarefunding@ontario.ca](mailto:childcarefunding@ontario.ca)

OR

Manager  
Child Care Finance Unit  
Financial Accountability & Data Analysis Branch  
Ministry of Education  
20th Floor, Mowat Block, 900 Bay Street  
Toronto, Ontario  
M7A 1L2

### **Policy for Late Filing**

In the event that the Financial Statements submission is not received by the Ministry within 30 days after the **June 29, 2018** due date, funding may be withheld from the CMSMs/DSSABs regular cash flow in accordance with the late filing policy outlined in Schedule F of your 2017 Child Care & Child and Family Service Agreement.

Upon submission of the Financial Statements, the Ministry will revert back to the normal monthly payment process and will include the withheld amount in the next monthly payment.

If you are unable to submit your Financial Statements by **June 29, 2018** due to extenuating circumstances or should you have any questions regarding the completion of the submission or reporting process, please advise your Financial Analyst. A listing of Financial Analysts can be found on the [FAAB website](#).

Yours truly,

***Original signed by:***

Maxx-Phillippe Hollott  
A/Director  
Financial Accountability & Data Analysis Branch

Enclosures:

- Instructions on Completing the 2017 Financial Statements – CMSMs & DSSABs (Child Care)
- Instructions on Completing the 2017 Financial Statements – Child and Family Programs

cc:

- Laura Sparling, A/Director, Early Years and Child Care Programs & Service Integration Branch
- Abby Dwosh, Manager, Early Years and Child Care Programs & Service Integration Branch
- Cheryl Chung, A/Manager, Financial Accountability & Data Analysis Branch
- Early Years Advisors, Early Years and Child Care Programs & Service Integration Branch
- Financial Analysts, Financial Accountability & Data Analysis Branch

## Appendix A

### Summary of Child Care Changes in the 2017 Financial Statements Forms

<b>Schedule 1.1 – Contractual Service Targets – Base Funding</b>	
Service Targets Tab	Base funding service targets will be preloaded by the Ministry based on your 2017 signed service agreement. There is no data entry required by the CMSM/DSSAB.

<b>Schedule 1.1A – Contractual Service Targets – Expansion Plan</b>	
Service Targets Tab	Expansion Plan service targets will be preloaded by the Ministry based on your 2017 signed service agreement. There is no data entry required by the CMSM/DSSAB.

<b>Schedule 1.1B – Contractual Service Targets – ELCC</b>	
Service Targets Tab	ELCC service targets will be preloaded by the Ministry based on your 2017 signed service agreement. There is no data entry required by the CMSM/DSSAB.

<b>Schedule 2.3 – Adjusted Gross Expenditures – Base Funding</b>	
By Age Tab	Pay Equity Memorandum of Settlement and Small Water Works no longer require reporting by age group. These expenses should be reported under the Unspecified Age Group (along with Administration expenditures).
By Age Tab	A cell has been created under the unspecified Age Group for OEYCFC planning investment related expenditures.

<b>Schedule 2.3A – Adjusted Gross Expenditures – Expansion Plan</b>	
By Priority Tab	A column has been created for Administration related expenditures.

<b>Schedule 2.3B – Adjusted Gross Expenditures – ELCC</b>	
By Auspice Tab	Adjusted Gross Expenditures for Community Based Capital Projects can now be reported under Directly Operated as well as under Non-Profit operations (if applicable).
By Priority Tab	A column has been created for Administration related expenditures.

<b>Schedule 3.1A – Entitlement – Expansion Plan</b>	
Carry forward and Recovery Tab	Input cells have been created to indicate the following carry forward: <ul style="list-style-type: none"><li>• SNR Carry Forward</li><li>• Administration Carry Forward</li></ul>

<b>Schedule 3.1B – Entitlement – ELCC</b>	
Entitlement Calculation	The order of ELCC funding application has been clarified under step #19 in the instructions.
Incremental Expenditure Adjustment Tab	The incremental expenditure adjustment will be calculated for 0-6 age groups (i.e. Infants to Kindergartens) and all age groups and will no longer be calculated for the School-Aged group.
Carry forward and Recovery Tab	Input cells have been created to indicate the following carry forward: <ul style="list-style-type: none"> <li>• SNR Carry Forward</li> <li>• Administration Carry Forward</li> </ul>
Carry forward and Recovery Tab	Input cells have been created to indicate the funding streams as follows: <p><b>Funding stream 1</b> - ELCC allocation intended to support infants through to kindergarten.</p> <p><b>Funding stream 2</b> - ELCC allocation intended to support all children; however, may NOT be spent on community based capital projects.</p>

<b>Variance Report</b>	
Various Tabs	Revised variance check to compare current year financial statement figures against prior year financial statement figures where available. <p>Tabs have been created to check variances for Expansion Plan and ELCC service targets and expenditures.</p>

<b>Submission Management (Modifier Role)</b>	
For the Modifier Role	The “Flag Submission for Approval” step has been removed. The Modifier should click on “Validate and Promote for Approval” to promote the submission to the Approver.