

Consolidated Municipal Service Managers (CMSMs)/District Social Services Administration Boards (DSSABs)

Instructions on Completing the 2017
Financial Statements Submission in
EFIS 2.0

PURPOSE

The Financial Statements submission identifies 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, 2017 to December 31, 2017.

CHANGES FROM PREVIOUS CYCLE

Schedule 1.1 – Contractual Service Targets – Base Funding	
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.
Schedule 1.1A – Contractual Service Targets – Expansion Plan	
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.
Schedule 1.1B – Contractual Service Targets – ELCC	
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.
Schedule 2.3 – Adjusted Gross Expenditures – Base Funding	
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.
Schedule 2.3A – Adjusted Gross Expenditures – Expansion Plan	
By Priority Tab	A column has been created for Administration related expenditures.
Schedule 2.3B – Adjusted Gross Expenditures – ELCC	
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.
Schedule 3.1A – Entitlement – Expansion Plan	
Carry forward and Recovery Tab	Input cells have been created to indicate the following carry forward: <ul style="list-style-type: none"> • SNR Carry Forward • Administration Carry Forward

Schedule 3.1B – Entitlement – ELCC	
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"> • SNR Carry Forward • Administration Carry Forward
Carry forward and Recovery Tab	Input cells have been created to indicate the funding streams as follows: <p>Funding stream 1 - ELCC allocation intended to support infants through to kindergarten.</p> <p>Funding stream 2 - ELCC allocation intended to support all children; however, may NOT be spent on community based capital projects.</p>

Variance Report	
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>

Submission Management (Modifier Role)	
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.

REMINDER

Please ensure that you have selected **M2017FIS** file from the home page.

Once the **M2017FIS** application has been selected, please note that **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.

1. Under FILE → Select Preferences
2. Select Financial Reporting → Click Setup Members
3. Select “M2017FIS_Planning_Main” from the “Database Connection” drop down
4. Click Refresh
5. Towards the bottom of the window, using the drop down menu, set the “Display Member Label as:” **DEFAULT**
6. Click on Apply and OK

REPORTING IN EFIS 2.0

The Financial Statements Submission is arranged into the following categories:

1. Submission Input and Query

- a) Input and Results:** This section includes all of the schedules that must be completed in order to file your submission to the Ministry
- b) Reports:** Selecting a report allows you to print schedules, export data to excel, and save schedules as PDF in a printable format.
- c) Validation Formats:** 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

- a) Version Description and Summary:** This area lists all of the different versions of the file and the applicable notes.
- b) 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

It is recommended that the submission is completed in the order in which it appears within the M2017FIS application (i.e. start with Schedule 1.1, Schedule 1.1A, Schedule 1.1B, 1.2...etc.). **Please also ensure that the “Guideline Adherence Confirmation Schedule” is completed.** 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 (e-mailed or mailed) to the Ministry:

- Certificate,
- Schedules 2.3, 2.3A, 2.3B – Adjusted Gross Expenditures, and
- Schedules 3.1, 3.1A, 3.1B – Summary of Entitlement

STEPS FOR COMPLETION

The following **23 steps** will guide you in completing your Financial Statements submission.

STEP # 1: COMPLETION OF SCHEDULE 1.1

CONTRACTUAL SERVICE TARGETS – BASE FUNDING

PURPOSE

Schedule 1.1 captures the contractual service targets which were included in your signed service agreement with regards to the base funding. The definitions of these service targets can be found in the *Ontario Child Care and Child and Family Program Service Management and Funding Guideline 2017. Section 2: Ministry Business Practice Requirements, “Service/Contractual Targets.”* These service targets were negotiated as part of the service contracting process for 2017.

Schedule 1.1 contains four tabs:

1. Service Targets – the targets will be preloaded by the Ministry based on your 2017 signed service agreement. There is no data entry required by the CMSM/DSSAB.
2. Service Data – the actual service data for the calendar year (January 1 to December 31, 2017).
3. Reconciliation – this tab compares the Service Targets and Service Data tabs for the calendar 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 only applies at the **2017 Financial Statements** Submission.

HOW TO COMPLETE

In EFIS 2.0, under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select “Schedule 1.1 – Contractual Service Targets”

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

Tab 1 – Service Targets

There is **no data entry required** on this tab as all the required data will be automatically populated from your 2017 signed service agreement.

Tab 2 – Service Data (January to December)

In this tab, CMSMs and DSSABs are required to enter the actual level of service (January to December) by age group. Please note that the data entered in this tab should be the levels that have been supported with the 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 tab. This is in accordance with Section 2 of the Ministry business practice requirements of the *Ontario Child Care and Child and Family Program Service Management and Funding Guideline 2017*.

* EXAMPLE OF HOW TO COUNT AVERAGE MONTHLY NUMBER OF CHILDREN (JANUARY – DECEMBER):

The number of children who received services in January is 50. The number in February was 48, the number in March was 55, the number in April was 54, the number in May was 56, the number in June was 55, the number in July is 58, the number in August is 60, the number in September is 50, the number in October is 52, the number in November is 54, and the number in December is 48. The average monthly number of children reported at the end of December would be 53.3 $[(50+48+55+54+56+55+58+60+50+52+54+48)/12]$ which is an average of the year, January through December.

IMPORTANT

Please avoid double counting of children where possible. A child should only be counted once between base (Schedule 1.1), Expansion Plan (Schedule 1.1A) and ELCC (Schedule 1.1B).

Tab 3 – Reconciliation

This tab compares the targets as indicated in the signed service agreement to the actual level of service within the calendar year. If targets are not met, funding adjustments will be calculated in this tab. Should the CMSM or DSSAB 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. This one-time funding adjustment will be processed upon review of the **2017 Financial Statements** Submission.

***TIP:** 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 enter any comments regarding targets in the notes tab.

STEP # 2: COMPLETION OF SCHEDULE 1.1A

CONTRACTUAL SERVICE TARGETS – EXPANSION PLAN

PURPOSE

Schedule 1.1A captures the contractual service targets which were included in your signed service agreement with regards to the Expansion Plan. The definitions of these service targets can be found in the *Ontario Child Care and Child and Family Program Service Management and Funding Guideline 2017, Section 3: Child Care Expansion Plan, “Expansion Targets.”* These service targets were negotiated as part of the service contracting process for 2017.

Schedule 1.1A contains four tabs:

1. Service Targets – the targets will be preloaded by the Ministry based on your 2017 signed service agreement. There is no data entry required by the CMSM/DSSAB.
2. Service Data – the actual service data for the calendar year (January 1 to December 31, 2017).
3. Reconciliation – this tab compares the Service Targets and Service Data tabs for the calendar year.
4. Notes – comments regarding targets may be entered here.

The Ministry will work with CMSMs and DSSABs to track progress in meeting or exceeding Expansion Plan targets to date, as well as plans to support the reduction of fees and/or greater access through this investment. The Ministry will compare the Expansion Plan target from the CMSM or DSSAB’s service agreement to its financial reporting submission.

Should a CMSM or DSSAB not meet the Expansion Plan target total by 10% or more and 10 children or more in the aggregate, the Recipient's Expansion Plan entitlement will be reduced by 1% to reflect the underachievement of the Expansion Plan target. CMSMs and DSSABs have until December 31, 2018 to meet their 2017 Expansion Plan targets. As such, this one-time funding adjustment only applies at **the 2018 Financial Statements** submission.

***TIP:** Service data for average monthly number of children are required to be entered with 1 decimal place only. Service data for number of children are required to be entered with no decimal places.

HOW TO COMPLETE

In EFIS 2.0, under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select “Schedule 1.1A – Contractual Service Targets – Expansion Plan”

CMSMs and DSSABs are required to report their total service levels for each category listed. This schedule contains four tabs.

Tab 1 – Service Targets

There is **no data entry required** on this tab as all the required data will be automatically populated from your 2017 signed service agreement.

Tab 2 – Service Data (January to December)

In this tab, CMSMs and DSSABs are required to enter the total level of service by income and age groups (January to December). Please note that the data entered in this tab should be the levels that have been supported with the provincial funding only. The variance report must be completed for Schedule 1.1A if any variance checks have failed. Please refer to the last column of the tab. This is in accordance with Section 3 of the Ministry business practice requirements of the *Ontario Child Care and Child and Family Program Service Management and Funding Guideline 2017*.

IMPORTANT

Please avoid double counting of children where possible. A child should only be counted once between base (Schedule 1.1), Expansion Plan (Schedule 1.1A) and ELCC (Schedule 1.1B).

Tab 3 – Reconciliation

This tab compares the targets as indicated in the signed service agreement to the actual levels of service within the calendar year. If targets are not met, funding adjustments will be calculated in this tab. Should a CMSM or DSSAB not meet the Expansion Plan target total by 10% or more and 10 children or more in the aggregate, the Recipient's Expansion Plan entitlement will be reduced by 1% to reflect the underachievement of the Expansion Plan target. CMSMs and DSSABs have until December 31, 2018 to meet their 2017 Expansion Plan targets. As such, this one-time funding adjustment only applies at the **2018 Financial Statements** Submission.

***TIP:** As CMSMs/DSSABs have until the end of 2018 to meet 2017 Expansion Plan targets, an amending agreement is not required to reflect a shift in target and timelines between 2017 and 2018. At the end of 2018 should the CMSM or DSSAB not meet the Expansion Plan target total indicated in its 2017 signed service agreement by 10% or more and 10 children or more in the aggregate, the CMSM/DSSAB's Expansion Plan entitlement will be retroactively reduced by 1% of 2018 Expansion Plan Year 1

allocation to reflect the underachievement of the expansion target. CMSMs and DSSABs should contact their EYA if revision of their 2017 Expansion Plan service targets is required.

***TIP:** The service levels included in this schedule should be reflective of the level of funding received by the Ministry of Education. If the CMSM/DSSAB is providing services with their own funds, the Ministry does not require those children to be included in contractual service targets in Schedule 1.1A.

Tab 4 – Notes

Please enter any comments regarding targets in the notes tab.

STEP # 3: COMPLETION OF SCHEDULE 1.1B

CONTRACTUAL SERVICE TARGETS – ELCC

PURPOSE

Schedule 1.1B captures the contractual service targets which were included in your signed service agreement with regards to the ELCC initiative. The definitions of these service targets can be found in the *Ontario Child Care and Child and Family Program Service Management and Funding Guideline 2017, Section 4: The Canada-Ontario Early Learning and Child Care Agreement, “ELCC Targets.”* These service targets were negotiated as part of the service contracting process for 2017.

Schedule 1.1B contains four tabs:

1. Service Targets – the targets will be preloaded by the Ministry based on your 2017 signed service agreement. There is no data entry required by the CMSM/DSSAB.
2. Service Data – the actual service data for the calendar year (January 1 to December 31, 2017)
3. Reconciliation – this tab compares the Service Targets and Service Data tabs for the calendar year.
4. Notes – comments regarding targets may be entered here.

The Ministry will work with CMSMs and DSSABs to track progress in meeting or exceeding ELCC targets to date, as well as plans to support the reduction of fees and/or greater access through this investment. The Ministry will compare the ELCC target in CMSMs or DSSABs service agreement with their financial reporting submissions.

Should a CMSM or DSSAB not meet the ELCC target total by 10% or more and 10 children or more in the aggregate, the Recipient's ELCC entitlement will be reduced by 1% to reflect the underachievement of the ELCC target. CMSMs and DSSABs have until December 31, 2018 to meet their 2017 ELCC targets. As such, this one-time funding adjustment only applies at the **2018 Financial Statements** submission.

***TIP:** Service data for average monthly number of children are required to be entered with 1 decimal place only. Service data for number of children are required to be entered with no decimal places.

HOW TO COMPLETE

In EFIS 2.0, under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select “Schedule 1.1B – Contractual Service Targets – ELCC”

CMSMs and DSSABs are required to report their total service levels for each category listed. This schedule contains four tabs.

Tab 1 – Service Targets

There is **no data entry required** on this tab as all the required data will be automatically populated from your 2017 signed service agreement.

Tab 2 – Service Data (January to December)

In this tab, CMSMs and DSSABs are required to enter the total level of service by income and age groups (January to December). Please note that the data entered in this tab should be the levels that have been supported with the provincial funding only. The variance report must be completed for Schedule 1.1B if any variance checks have failed. Please refer to the last column of the tab. This is in accordance with Section 4 of the Ministry business practice requirements of the *Ontario Child Care and Child and Family Program Service Management and Funding Guideline 2017*.

IMPORTANT

Please avoid double counting of children where possible. A child should only be counted once between base (Schedule 1.1), Expansion Plan (Schedule 1.1A) and ELCC (Schedule 1.1B).

Tab 3 – Reconciliation

This tab compares the targets as indicated in the signed service agreement to the actual levels of service within the calendar year. If targets are not met, funding adjustments will be calculated in this tab. Should a CMSM or DSSAB not meet the ELCC target total by 10% or more and 10 children or more in the aggregate, the Recipient's ELCC entitlement will be reduced by 1% to reflect the underachievement of the ELCC target. CMSMs and DSSABs have until December 31, 2018 to meet their 2017 ELCC targets. As such, this one-time funding adjustment only applies at the **2018 Financial Statements** Submission.

***TIP:** As CMSMs/DSSABs have until the end of 2018 to meet 2017 ELCC targets, an amending agreement is not required to reflect a shift in target and timelines between 2017 and 2018. At the end of 2018 should the CMSM or DSSAB not meet the ELCC target total indicated in its 2017 signed service agreement by 10% or more and 10 children or more in the aggregate, the CMSM/DSSAB's ELCC entitlement will be retroactively reduced by 1% of 2018 ELCC allocation to reflect the underachievement

of the expansion target. CMSMs and DSSABs should contact their EYA if revision of their 2017 ELCC service targets is required.

***TIP:** The service levels included in this schedule should be reflective of the level of funding received by the Ministry of Education. If the CMSM/DSSAB is providing services with their own funds, the Ministry does not require those children to be included in contractual service targets in Schedule 1.1B.

Tab 4 – Notes

Please enter any comments regarding targets in the notes tab.

STEP # 4: COMPLETION OF SCHEDULE 1.2

OTHER SERVICE TARGETS – BASE FUNDING

PURPOSE

Schedule 1.2 captures additional service targets, beyond those included in the service agreement with regards to the base funding. The definitions of these service targets can be found in the *Ontario Child Care and Child and Family Program Service Management and Funding Guideline 2017, Appendix A, “Data Elements and Definitions.”*

These other 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 5 tabs:

1. Children Served
2. Staff FTEs
3. Purchase of Service Agreements
4. Other Targets
5. Notes (Comments regarding the other service targets may be entered here)

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select “Schedule 1.2 – Other Service Targets”

This schedule is to report the other service target information regardless of the funding sources other than Expansion Plan and ELCC funding. ALL funding sources should be considered when calculating the levels of service achieved.

IMPORTANT

Please avoid double counting of children where possible. A child should only be counted once between base (Schedule 1.2), Expansion Plan (Schedule 1.2A) and ELCC (Schedule 1.2B).

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

STEP # 5: COMPLETION OF SCHEDULE 1.2A

OTHER SERVICE TARGETS – EXPANSION PLAN

PURPOSE

Schedule 1.2A captures additional service targets, beyond those included in the service agreement with regards to the Expansion Plan. The definitions of these service targets can be found in the *Ontario Child Care and Child and Family Program Service Management and Funding Guideline 2017, Appendix A, “Data Elements and Definitions.”*

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

Schedule 1.2A consists of 2 tabs:

1. Other Service Targets
2. Notes (Comments regarding targets may be entered here)

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select “Schedule 1.2A – Other Service Targets – Expansion Plan”

This schedule is to report the other service target information regardless of the funding sources other than base and ELCC funding. ALL funding sources should be considered when calculating the levels of service achieved.

Tab 1 – Other Service Targets

CMSMs and DSSABs are required to report their total service data (January to December) for the following categories by age group:

- Net New Number of Children Served (by income levels)
- Average Percentage Decrease in Child Care Fees

IMPORTANT

Please avoid double counting of children where possible. A child should only be counted once between base (1.2), Expansion Plan (1.2A) and ELCC (1.2B).

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

Tab 2 – Notes

Please enter any comments regarding targets in the notes tab.

STEP # 6: COMPLETION OF SCHEDULE 1.2B

OTHER SERVICE TARGETS – ELCC

PURPOSE

Schedule 1.2B captures additional service targets, beyond those included in the service agreement with regards to the ELCC. The definitions of these service targets can be found in the *Ontario Child Care and Child and Family Program Service Management and Funding Guideline 2017, Appendix A, “Data Elements and Definitions.”*

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

Schedule 1.2B consists of 2 tabs:

1. Other Service Targets
2. Notes (Comments regarding targets may be entered here)

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select “Schedule 1.2B – Other Service Targets - ELCC”

This schedule is to report the other service target information regardless of the funding sources other than base and Expansion Plan funding. ALL funding sources should be considered when calculating the levels of service achieved.

Tab 1 – Other Service Targets

CMSMs and DSSABs are required to report their total service data (January to December) for the following categories by age group:

- Net New Number of Children Served (by income levels)
- Number of Licensed Early Learning and Child Care Spaces (by auspice and centre/home)
- Average Percentage Decrease in Child Care Fees

IMPORTANT

Please avoid double counting of children where possible. A child should only be counted once between base (Schedule 1.2), Expansion Plan (Schedule 1.2A) and

ELCC (Schedule 1.2B).

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

Tab 2 – Notes

Please enter any comments regarding targets in the notes tab.

STEP # 7: COMPLETION OF SCHEDULE 1.3

COMMUNITY BASED CAPITAL PROJECTS (ELCC)

PURPOSE

Schedule 1.3 captures information regarding the expenditures of community based capital funding. Capital funds may be used for retrofits, renovations or expansion projects, but cannot be used to purchase land or buildings. The definitions can be found in the *Ontario Child Care and Child and Family Program Service Management and Funding Guideline 2017, Appendix A, "Data Elements and Definitions."*

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 1.3 – Community Based Capital Projects"

In this schedule, for each community based capital project (incurred and committed in 2017), CMSMs and DSSABs are required to report the project name, budget, location, non-profit licensee name, current capacity by age group, proposed capacity by age group, expected construction start date, and expected completion date.

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

***TIP:** If schedule 1.3 is not completed and there are community based capital expenditures reported in Schedule 2.3B, an error will be produced in the error schedule.

STEP # 8: COMPLETION OF SCHEDULE 1.4

PRIOR YEAR EXPENDITURES

PURPOSE

Schedule 1.4 captures information regarding prior year expenditures by age group as the new investments (i.e. Expansion Plan and ELCC) are enveloped and mandate that the funding can only be spent on incremental expenditures (i.e. additional expenditures above the previous year's expenditures).

Schedule 1.4 consists of 2 tabs:

1. Summary by Age Group
2. Details

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 1.4 – Prior Year Expenditures"

This schedule captures the 2016 expenditures based on your 2017 Revised Estimates Submission. However, the cells will remain open for entry should the CMSM/DSSAB need to update the information.

Tab 1 – Summary by Age Group

This tab provides a breakdown of the CMSM/DSSAB's 2016 expenditures by age group. This breakdown will be used as a baseline to calculate net new expenditures for both the Expansion Plan and ELCC.

The total adjusted gross expenditures as reported in the 2016 Financial Statements have been prepopulated in this tab. The expenditures include only the 2016 expense categories that are also applicable to the Expansion Plan and ELCC, excluding administration. A breakdown of the expenditure amount provided can be found in the Details tab.

Tab 2 – Details

This tab does not require any data entry. For informational purposes only, a breakdown of the 2016 total adjusted gross expenditure amount provided in the "Summary by Age Group" tab has been provided by category. The following expense categories have been included:

1. General Operating

2. Fee Subsidy – Regular
3. Fee Subsidy – Camps and Authorized Recreation
4. Ontario Works – Formal
5. Ontario Works – Informal
6. Special Needs Resourcing
7. Repairs and Maintenance
8. Play Based Material and Equipment
9. Capacity Building
10. Transformation
11. Total Sectors

STEP # 9: COMPLETION OF SCHEDULE 2.1

STAFFING (DIRECT DELIVERY OF SERVICE) – BASE FUNDING

PURPOSE

Schedule 2.1 captures information on the number of 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) with regards to the base funding only. 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** funded by the base funding and other external sources.

IMPORTANT

Do not include any staffing expenditures related to Wage Enhancement that are funded through the 2017 Wage Enhancement or Wage Enhancement Administration allocations. Do not include any staffing expenditures related to the Expansion Plan or ELCC that are funded through the 2017 Expansion Plan and ELCC allocations.

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, expand INPUT AND RESULTS, and then select “Schedule 2.1 – Staffing (Direct Delivery of Services)”

Schedule 2.1 consists of 2 tabs:

1. Working Hours
2. Total

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 a standard work week.

Tab 2 – Total

Please enter the positions description (title), number of staff, number of FTEs, salaries, and total benefits expenditure based on the actuals from January to December.

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

***TIP:** Do **not include** the benefits portion in the salaries column. Benefits should be reported in aggregate 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).

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

IMPORTANT

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

STEP # 10: COMPLETION OF SCHEDULE 2.2

STAFFING (CHILD CARE ADMINISTRATION) – BASE FUNDING

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 with regards to the base funding only. Any administration costs that can logically be assigned to administering child care services in the service agreement (e.g. fee subsidy, special needs resourcing, general operating, etc. included in the Service Description Schedule) are considered program administration costs.

This schedule is where CMSMs and DSSABs are to include staffing charge backs from central departments (e.g. IT, HR, Finance, etc.). Where possible, the number of staff and FTE for these charge back costs should be provided in this schedule.

It is important to include **all staffing expenditures** funded by the base funding and other external sources.

IMPORTANT

Do not include any staffing expenditures related to Wage Enhancement that are funded through the 2017 Wage Enhancement or Wage Enhancement Administration allocations. Do not include any staffing expenditures related to the Expansion Plan or ELCC that are funded through the 2017 Expansion Plan and ELCC allocations.

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select “Schedule 2.2 – Staffing (Child Care Administration)”

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

In deciding if the staffing should be reported on 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 the position on Schedule 2.1.

STEP # 11: COMPLETION OF SCHEDULE 2.3

ADJUSTED GROSS EXPENDITURES – BASE FUNDING

PURPOSE

Schedule 2.3 captures information on the gross expenditures required to operate the child care program with regards to the base funding.

Schedule 2.3 consists of 2 tabs:

1. By Auspice
2. By Age

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select “Schedule 2.3 – Adjusted Gross Expenditures”

For this schedule, the CMSMs and DSSABs must report the actual expenditures by auspice and age group. (Detailed descriptions of each category are outlined in the *Ontario Child Care and Child and Family Program Service Management and Funding Guideline 2017.*)

Tab 1 – By Auspice

This tab will require input on the adjusted gross expenditures for child care programs by auspice (i.e.: Non-profit, Profit, Directly Operated, Other).

- 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 its role as service system manager. Ontario Works Informal care, Administration, and OEYCFC planning investment must be reported under the “Other” auspice.

Tab 2 – By Age

This tab captures information on gross expenditures and revenue streams for child care programs by age groups (Infant, Toddler, Preschooler, Kindergarten, School-

Aged and Unspecified).

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 funded by the base funding and other external sources. However, please **DO NOT** include any expenditures for Expansion Plan, ELCC and Wage Enhancement in Schedule 2.3.

General Operating

Enter the actual amount of funding, by age group, 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 and Child and Family Program Service Management and Funding Guideline 2017*.
- 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.

Fee Subsidy

Enter the actual amount of funding to be flowed for Fee Subsidy by age group. Fee subsidy is required to be split out by regular as well as camps and authorized recreation.

Ontario Works

Enter the actual amount of funding to be flowed to child care operators by age group 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 and by age group.

Pay Equity Memorandum of Settlement

CMSMs/DSSABs are to report the actual expenses related to proxy pay equity pursuant to the 2003 Memorandum of Settlement within this tab, on the line: “Pay Equity Memorandum of Settlement”. This amount should be reported under the Unspecified Age Group column.

Special Needs Resourcing

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

Administration

Enter the actual administrative costs under Unspecified Age Group column.

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 training*
- technology/ general office expenses
- corporate charge backs

Do not include any administration expenditures related to Wage Enhancement that are funded through the 2017 Wage Enhancement Administration allocation.

*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.

Please note that the expenditure benchmark for administration is a **maximum ceiling of ten percent** of the CMSM or DSSAB’s total base allocation, less funding for Territory without Municipal Organization (TWOMO), Wage Enhancement and Wage

Enhancement Administration (this excludes Expansion Plan and ELCC). The ten percent administration ceiling includes the CMSM or DSSAB's 50/50 cost sharing amount noted in its 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 maximum allowable expenditure.

Further details of the description of these types of expenses can be found in the *Ontario Child Care and Child and Family Program Service Management and Funding Guideline 2017, Section 5: Administration Expense*.

Repairs and Maintenance

Enter the actual amount of funding to be flowed, by age group, 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 Child Care and Early Years Act, 2014.

Play-Based Material & Equipment

Enter the actual amount of funding to be flowed, by age group, 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.

Capacity Building

Enter the actual amount of funding flowed, by age group, 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 and Child and Family Program Service Management and Funding Guideline 2017*.

Small Water Works (SWW)

Enter the actual amount of funding flowed licensed child care centres that have historically received SWW funding. This amount should be reported under the Unspecified Age Group.

Transformation

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

Miscellaneous

The amount incurred for miscellaneous expenditures is prepopulated based upon the completion of Schedule 2.6. All other expenditures that do not fit under any other expenditure category on Schedule 2.3 should be reported in Schedule 2.6. Please report the total of the actual expenditures and descriptions under Schedule 2.6 – Miscellaneous so that the amount will flow through to Schedule 2.3.

OEYCFC Planning Investment

Enter the actual expenditures incurred to support planning and administrative activities associated with planning for the implementation of Ontario Early Years Child and Family Centres. This amount should be reported under the Unspecified Age Group.

IMPORTANT

All expenses reported under miscellaneous should be reviewed with your Early Years Advisor prior to reporting.

REQUIRED PARENTAL CONTRIBUTIONS

Following the recording of expenditures, is the entry of **Required Parental Contributions** in the next column. In this column please enter the total of the required parental contributions (all auspices) and parental full fee revenue (directly operated centres only).

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 amount for required parental contributions should **never** be zero unless the CMSM or DSSAB only has children that are 100% fully subsidized.

Parental Full Fees (only applicable for directly operated centres) are the amount of parental full fee revenue where the parents are paying the full cost of the space in order for their child to attend the centre. This amount should **never** be zero unless the CMSM or DSSAB has no parents that pay the full cost of a space.

PARENTAL FULL FEE (DIRECTLY OPERATED ONLY)

This is only applicable for directly operated centres. Please enter parental full fee amounts in the **Required Parental Contribution column**.

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.

***TIP:** If the auspice total adjusted gross expenditures does not equal the age group total adjusted gross expenditures an error will be produced in the error schedule.

IMPORTANT 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 of Education via a scanned copy through email or the original signed copy sent in by regular mail.

STEP # 12: COMPLETION OF SCHEDULE 2.3A

ADJUSTED GROSS EXPENDITURES – EXPANSION PLAN

PURPOSE

Schedule 2.3A captures information on the gross expenditures with regards to Expansion Plan, to create access to licensed child care for children aged 0-4, excluding children eligible to attend junior kindergarten.

Schedule 2.3A consists of 3 tabs:

1. By Auspice
2. By Priority
3. By Age

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select “Schedule 2.3A – Adjusted Gross Expenditures – Expansion Plan”

Tab 1 – By Auspice

This tab will require input on the adjusted gross expenditures for child care programs by auspice (i.e.: Non-profit, Profit, Directly Operated, Other).

- 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 its role as service system manager. Ontario Works Informal care and Administration should be reported under the “Other” auspice.

Tab 2 – By Priority

This tab will require input on the adjusted gross expenditures by the following priorities:

- Fee subsidy: Full and/or partial fee subsidies to serve net new children aged 0-4.

- Increased access: Examples of increased access include, but are not limited to, new child care spaces available as a result of additional staff, increased hours, or other program changes that increase the number of children served by a program.
- Increased affordability: If the priorities of fee subsidy and increased access cannot be met due to local considerations, Expansion Plan funding may be used to reduce fees and broadly increase affordability.
- Administration: Administration related expenses should be reported in this cell.

Tab 3 – By Age

This tab captures information on gross expenditures and revenue streams for child care programs by age groups (Infant, Toddler, Preschooler, and Unspecified).

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** include any expenditures for Base Funding, ELCC and Wage Enhancement in Schedule 2.3A.

CMSMs and DSSABs will need to report the actual expenditures per age group in the following categories:

- General Operating
- Fee subsidy – Regular
- Ontario Works – Formal
- Ontario Works – Informal
- Special Needs Resourcing
- Administration
- Repairs and Maintenance
- Play-based Material and equipment
- Capacity Building
- Transformation

Please refer to the “How to Complete” section under Step #11 for descriptions and/or definitions of each of the expenditure categories.

***TIP:** The total adjusted gross expenditures by auspice, by priority and by age group must all equal. If the totals on all 3 tabs do not equal, an error will be produced in the error schedule.

***TIP:** Expansion Plan SNR Requirement: The lesser of 4.1% of the 2017 Expansion

Plan allocation and 4.1% of the 2017 total Expansion Plan gross expenditures. Where the SNR minimum required threshold calculated based on 2017 expenditures is less than that determined by the 2017 allocation, the difference in 2017 SNR requirement can be carried forward to 2018 and must be met in addition to the 2018 SNR requirement using the 2017 SNR carry forward.

***TIP:** Expansion Plan Admin Requirement: Maximum allowable expansion administration expenditure is 10% of the 2017 Expansion Plan allocation. Unused allowable admin expenditures can be carried forward to 2018 using the 2017 Administration carry forward.

REQUIRED PARENTAL CONTRIBUTIONS

Following the recording of expenditures, is the entry of **Required Parental Contributions** by age group in the next column. In this column please enter the total of the required parental contributions (all auspices) and parental full fee revenue (directly operated centres only).

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 amount for required parental contributions should **never** be zero unless the CMSM or DSSAB only has children that are 100% fully subsidized.

Parental Full Fees (only applicable for directly operated centres) are the amount of parental full fee revenue where the parents are paying the full cost of the space in order for their child to attend the centre. This amount should **never** be zero unless the CMSM or DSSAB has no parents that pay the full cost of a space. Please enter parental full fee amounts in the **Required Parental Contribution** column.

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 any municipal contributions.**

IMPORTANT

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

STEP # 13: COMPLETION OF SCHEDULE 2.3B

ADJUSTED GROSS EXPENDITURES – ELCC

PURPOSE

Schedule 2.3B captures information on the gross expenditures with regards to the ELCC, to support children through additional fee subsidies, increased access broadly reducing licensed child care fees and increasing affordability and/or non-profit community based capital projects.

Schedule 2.3B consists of 3 tabs:

1. By Auspice
2. By Priority
3. By Age

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select “Schedule 2.3B – Adjusted Gross Expenditures - ELCC”

Tab 1 – By Auspice

This tab will require input on the adjusted gross expenditures for child care programs by auspice (i.e.: Non-profit, Profit, Directly Operated, Other).

- 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 its role as service system manager. Ontario Works Informal care and Administration should be reported under the “Other” auspice.

Tab 2 – By Priority

This tab will require input on the adjusted gross expenditures by following priorities:

- Fee subsidy: Full and/or partial fee subsidies to serve net new children

- Increased access: Examples of increased access include, but are not limited to, new child care spaces available as a result of additional staff, increased hours, or other program changes that increase the number of children served by a program.
- Increased affordability: If the priorities of fee subsidy and increased access cannot be met due to local considerations, ELCC funding may be used to reduce fees and broadly increase affordability.
- Community based capital: Funding to create and support new non-profit community based capital projects for children aged 0-6, excluding capital projects for child care program that run during school hours for kindergarten and school-age children. Capital funds may be used for retrofits, renovations or expansion projects, but cannot be used to purchase land or buildings.
- Administration: Administration related expenses should be reported in this cell.

Tab 3 – By Age

This tab captures information on gross expenditures and revenue streams for child care programs by age groups (Infant, Toddler, Preschooler, Kindergarten, School Aged and Unspecified).

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** include any expenditures for Base Funding, Expansion Plan and Wage Enhancement in Schedule 2.3B.

CMSMs and DSSABs will need to report the actual expenditures per age group in the following categories:

- General Operating
- Fee subsidy – Regular
- Fee subsidy – Camps and Authorized Recreation
- Ontario Works – Formal
- Ontario Works – Informal
- Special Needs Resourcing
- Administration
- Repairs and Maintenance
- Play-based Material and equipment
- Capacity Building
- Transformation
- Community Based Capital Projects

Please refer to how to the “How to Complete” section under Step #11 for descriptions and/or definitions of each of the expenditure categories.

***TIP:** If the total adjusted gross community based capital expenditures are not equal in the By Auspice tab, the By Priority tab and the By Age tab, an error will be produced in the error schedule.

***TIP:** ELCC SNR Requirement: The lesser of 4.1% of the 2017 ELCC allocation and 4.1% of the 2017 total ELCC gross expenditures. Where the SNR minimum required threshold calculated based on 2017 expenditures is less than that determined by the 2017 allocation, the difference in 2017 SNR requirement can be carried forward to 2018 and must be met in addition to the 2018 SNR requirement using the 2017 SNR carry forward.

***TIP:** ELCC Admin Requirement: Maximum allowable ELCC administration expenditure is 10% of the 2017 ELCC allocation. Unused allowable admin expenditures can be carried forward to 2018 using the 2017 administration carry forward.

REQUIRED PARENTAL CONTRIBUTIONS

Following the recording of expenditures, is the entry of **Required Parental Contributions** by age group in the next column. In this column please enter the total of the required parental contributions (all auspices) and parental full fee revenue (directly operated centres only).

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 amount for required parental contributions should **never** be zero unless the CMSM or DSSAB only has children that are 100% fully subsidized.

Parental Full Fees (only applicable for directly operated centres) are the amount of parental full fee revenue where the parents are paying the full cost of the space in order for their child to attend the centre. This amount should **never** be zero unless the CMSM or DSSAB has no parents that pay the full cost of a space. Please enter parental full fee amounts in the **Required Parental Contribution** column.

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 any municipal contributions.**

IMPORTANT

The REPORT of Schedule 2.3B must be printed off from your active EFIS submission,

signed by 2 signing authorities within your CMSM or DSSAB, and sent to the Ministry of Education via a scanned copy through email or the original signed copy sent in by regular mail.

STEP # 14: COMPLETION OF SCHEDULE 2.6

MISCELLANEOUS

PURPOSE

Schedule 2.6 captures the actual miscellaneous costs for 2017. These costs are defined as costs that do not meet the definitions under any of the other categories on Schedule 2.3 listed on the previous pages.

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 Early Years 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 and Child and Family Program Service Management and Funding Guideline 2017, Section 2: Ministry Business Practice Requirements*.

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 2.6 – Miscellaneous"

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

IMPORTANT

All expenses reported under miscellaneous should be reviewed with your Early Years Advisor prior to reporting.

STEP # 15: COMPLETION OF SCHEDULE 2.7

TWOMO EXPENDITURES (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, expand INPUT AND RESULTS, and then select “Schedule 2.7 – TWOMO REIMBURSEMENT”

This schedule is broken down as follows:

1. Calculation of TWOMO Levy = Total Approved DSSAB Budget less 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) less 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.

***TIP:** TWOMO costs should only include the share of costs funded by the Ministry of Education. For detail codes funded by the Ministry of Children and Youth Services (MCYS), the costs should not be reported in the budget submission but rather reported separately to MCYS.

STEP # 16: COMPLETION OF SCHEDULE 3.0

CHILD CARE ALLOCATIONS AND WAGE ENHANCEMENT FUNDING

PURPOSE

Schedule 3.0 captures the 2017 child care allocations for your CMSM or DSSAB based upon the Budget Schedule as contained in your service agreement.

Schedule 3.0 also captures the 2017 notional Wage Enhancement allocation. The Ministry will fund 100 per cent of qualifying CMSM and DSSAB Wage Enhancement/HCCCEG requests up to the entitlement amount generated in Schedule 4.3 of this Financial Statement Submission.

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, expand INPUT AND RESULTS, and then select "Schedule 3.0 – Allocations for Operating and Other Purposes"

If there are any discrepancies in Schedule 3.0 in comparison to Schedule D of your signed service agreement, please contact your Financial Analyst.

***Note:** Due to rounding, there may be slight discrepancies when comparing the allocations in Schedule 3.0 to the budget schedule.

STEP # 17: COMPLETION OF SCHEDULE 3.1

ENTITLEMENT CALCULATION – BASE FUNDING

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 and Child and Family Program Service Management and Funding Guideline 2017*.

This schedule consists of 5 different tabs:

1. Entitlement
2. Administration Overspending Adjustment
3. Transfer Payment
4. Utilization
5. 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, expand INPUT AND RESULTS, and then select “Schedule 3.1 – Entitlement”

All data found in this schedule is derived from other schedules within the submission. The 5 tabs in Schedule 3.1 are described below:

Tab 1: Entitlement	<p>This tab calculates the entitlement based on all expenditures reported on Schedule 2.3, 2.6, 2.7 and 4.3.</p> <p>The various columns are as follows:</p> <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 allocation and cost share. • Column 4 – Expenditures: This column is the total expenditures from Schedule 2.3, 2.6, 2.7 and 4.3. • 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 – Application of Flexibility: These columns indicate the use of flexibility. • 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 where flexibility is applied and the portion related to cost share • 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 cost share and municipal contributions related to Schedule 3.1. • 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: 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. This adjustment is only applied at the 2017 Financial Statement submission.</p>
	<p>NOTE: Adjustment for flexibility applied to Expansion Plan: This row will indicate the unspent base funding utilized to fund Expansion Plan overspending as a result of exercising limited financial flexibility between base funding and Expansion Plan funding.</p>

Tab 2: Administration Overspending Adjustment	<p>This tab confirms the following:</p> <ul style="list-style-type: none"> • The maximum allowable administration expenditure limit. • The total administration expenditures indicated in Schedule 2.3. • The calculation of over (under) spending based on the Ministry limit. • The compliance status based on the 10% administration limit. • The Municipal contribution available to be applied towards administration. • Application of Municipal contribution towards administration • Recovery of Ministry funding over maximum allowable expenditure
Tab 3: Transfer Payments Summary	<p>This tab specifies the entitlement per category and the total entitlement for the sectors. This tab is for Ministry use only.</p>
Tab 4: Utilization	<p>The Utilization tab uses the following to calculate utilization:</p> <ul style="list-style-type: none"> • Municipal contribution in excess of cost share requirement • Child Care Recovery by Ministry • Over or underspending related to Small Water Works • Over or underspending related to TWOMO (if applicable) • Missed Target Adjustment to Utilization • Total over/(under) spending for utilization <p>Please note that Mitigation must be drawn to nil before municipal overspending is considered for utilization</p>
Tab 5: Summary of Entitlement	<p>This tab summarizes the following amounts:</p> <ul style="list-style-type: none"> • Total Entitlement • Child Care Adjustment / (Recovery)

***TIP:** Unused child care base funding, after the prior year expenditure requirement is met (must maintain the same level of expenditures as in 2016 for incremental spending on the Expansion Plan and ELCC), may be used to support the Expansion Plan. This funding is still subject to the original cost share requirements.

IMPORTANT

The REPORT of Schedule 3.1 – Summary of Entitlement must be printed off from your active EFIS submission, signed by 2 signing authorities within your CMSM or DSSAB, and sent to the Ministry of Education via a scanned copy through email or the original signed copy sent in by regular mail.

STEP # 18: COMPLETION OF SCHEDULE 3.1A

ENTITLEMENT – EXPANSION PLAN

PURPOSE

Schedule 3.1A captures the Expansion Plan funding entitlement for your CMSM or DSSAB. It takes into consideration the level of expenditures and the financial flexibility policies as set out in the *Ontario Child Care and Child and Family Program Service Management and Funding Guideline 2017*.

Schedule 3.1A consists of 6 tabs:

1. Entitlement Calculation
2. Incremental Expenditure Adj.
3. Expenditure Threshold
4. Carry Forward and Recovery
5. Transfer Payment Summary
6. Summary of Entitlement

HOW TO COMPLETE

Only the Carry Forward and Recovery tab requires input in which the CMSM or DSSAB will need to enter the carry forward amounts. Most of the data in this schedule is prepopulated. To review the calculation of your entitlement:

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select “Schedule 3.1A – Entitlement – Expansion Plan”

All data found in this schedule is derived from other schedules within the submission. The 6 tabs in Schedule 3.1A are described below:

<p>Tab 1: Entitlement Calculation</p>	<p>This tab calculates the entitlement based on all expenditures reported on Schedule 2.3A.</p> <p>The various columns are as follows:</p> <ul style="list-style-type: none"> • Column 1 – Allocation: This column lists the allocation amounts as per the service agreement. • Column 2 – Unused Base Funding Allowed to Fund Expansion Plan Overspending: This column indicates the unused base funding available to fund expansion plan overspending as a result of the flexibility rule that funds may be transferred into, but not out of, the expansion plan. • Column 3 – Expenditures: This column is the total expenditures from Schedule 2.3A • Column 4 – Municipal Contribution – Incremental Expenditure Adjustment: This column indicates the incremental expenditure adjustment funded through municipal contributions • Column 5 – Municipal Contribution – Overspending Adjustment: This column indicates the overspending funded through municipal contributions net of the incremental expenditure adjustment • Column 6 – Municipal Contribution: This column indicates the total expansion plan expenditures that are funded through municipal contributions. • Column 7 – Entitlement Before Flexibility: This column indicates the total entitlement available prior to the application of flexibility. • Column 8 – Pressure or Surplus: This column indicates the over/under spending in each expense category. • Column 9 – Application of Flexibility: This column is the total flexibility applied to each expense category. • Column 10 – Application of Flexibility from Base Funding: This column shows where flexibility is applied using base funding to fund expansion plan overspending • Column 11 – Cost Share of Flexibility: This column shows where flexibility is applied and the portion related to cost share • Column 12 – Total Entitlement: This column calculates the total entitlement by combining the amounts for entitlement before flexibility and the application of flexibility. • Column 13 – Unused Allocation Amount / Recovery: This column indicates the funds that will be recovered by the Ministry due to underspending before the carryforward adjustments. If there are no recoveries, this column will indicate a \$nil value.
<p>NOTE: Missed Target Adjustment: This row is applicable only in 2018. It is not applicable for 2017. Please refer to Step 2 for more information.</p>	

Tab 2: Incremental Expenditure Adj.	<p>This tab confirms the following:</p> <ul style="list-style-type: none"> • If base operating allocation has declined since last year. • The total prior year expenditures for infants, toddlers and preschoolers indicated in Schedule 1.4. • The percent of prior year expenditures from Schedule 1.4 spent on infants, toddlers and preschoolers. • The amount of base expenditures that must be spent on infants, toddlers and preschoolers in 2017. If a CMSM or DSSAB saw a decrease in its base operating allocation from 2016 to 2017, its 2017 base expenditures for the 0-4 age group must be in the same proportion (i.e. line 3: the percent of prior year expenditures) as in 2016. • The 2017 base expenditures for infants, toddlers and preschoolers as indicated in Schedule 2.3 • For the Expansion Plan expenditures reported in Schedule 2.3A to be incremental, the CMSM or DSSAB must have met one of the following scenarios: <ul style="list-style-type: none"> 1. The CMSM or DSSAB's base operating allocation increased or remained constant from 2016 to 2017 and the total expenditures spent on infants, toddlers and preschoolers increased or remained constant from 2016. 2. The CMSM or DSSABs base operating allocation decreased from 2016 to 2017 and the proportion of expenditures spent on infants, toddlers and preschoolers increased or remained the constant from 2016. • The adjustment made if the expenditures were not incremental over prior year expenditures.
Tab 3: Expenditure Threshold	<p>This tab calculates the following:</p> <ul style="list-style-type: none"> • If the SNR benchmark has been met. If the minimum spending threshold has not been achieved, an adjustment will show. Expansion Plan SNR Requirement: The lesser of 4.1% of the 2017 Expansion Plan allocation and 4.1% of the 2017 total Expansion Plan gross expenditures. Where the SNR minimum required threshold calculated based on 2017 expenditures is less than that determined by the 2017 allocation, the difference in 2017 SNR requirement can be carried forward to 2018 and must be met in addition to the 2018 SNR requirement using the 2017 SNR carryforward. • If the administration maximum spending threshold has been met. If the maximum threshold has been exceeded, the excess expenditures will not be funded by the Ministry. Expansion Plan Administration Requirement: Up to 10% of the 2017 Expansion Plan allocation may be spent on administration expenditures. Unused allowable administration threshold can be carried forward to 2018 using the 2017 administration carryforward.

Tab 4 Carry Forward and Recovery	<p><u>Please enter</u> the following in the four open cells:</p> <ul style="list-style-type: none"> The amount of funding that will be carried forward to 2018 in SNR, capacity building, administration, and other operating funding. Unused Expansion Plan allocation that is not indicated as amount committed to carry forward in this schedule will be recovered by Ministry. Note: Carry Forward and Input Error cell will indicate “YES” if there is any error generated in the Errors schedule related to Expansion Plan carry forward. The final entitlement will not be calculated correctly unless all errors related to carry forward are cleared.
Tab 5: Transfer Payment Summary	<p>This tab specifies the entitlement per category and the total entitlement. This schedule is for Ministry use only.</p>
Tab 6: Summary of Entitlement	<p>This tab summarizes the following amounts:</p> <ul style="list-style-type: none"> Total Entitlement Expansion Plan Total Carry Forward Final Expansion Plan recovery

IMPORTANT

Any expenditure that is not deemed incremental per the two scenarios above will not be funded by the Ministry and will be recovered.

IMPORTANT

Although there is no required cost share for the Expansion Plan funding, if base funding is used to fund Expansion Plan expenditures, it is still subject to the original cost share requirements.

IMPORTANT

The REPORT of Schedule 3.1A – Summary of Entitlement must be printed off from your active EFIS submission, signed by 2 signing authorities within your CMSM or DSSAB, and sent to the Ministry of Education via a scanned copy through email or the original signed copy sent in by regular mail.

STEP # 19: COMPLETION OF SCHEDULE 3.1B

ENTITLEMENT – ELCC

PURPOSE

Schedule 3.1B captures the ELCC funding entitlement for your CMSM or DSSAB. It takes into consideration the level of expenditures and the financial flexibility policies as set out in the *Ontario Child Care and Child and Family Program Service Management and Funding Guideline 2017*.

Schedule 3.1B consists of 6 tabs:

1. Entitlement Calculation
2. Incremental Expenditure Adj.
3. Expenditure Thresholds
4. Carry Forward and Recovery
5. Transfer Payment Summary
6. Summary of Entitlement

HOW TO COMPLETE

Only the Carry Forward and Recovery tab requires input in which the CMSM or DSSAB will need to enter the carry forward amounts. Most of the data in this schedule is prepopulated. To review the calculation of your entitlement:

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select “Schedule 3.1B – Entitlement – ELCC”

Order of ELCC funding application

ELCC entitlement is calculated as per the table below to provide CMSMs and DSSABs with the flexibility to fully utilize the two streams of ELCC funding including minor community based capital funds. The order of the funding application is for calculation only and does not reflect the Ministry's spending priority.

The ELCC entitlement is calculated in the following order:

1. SNR - School-Aged* (see Note 1)

2. Capacity Building - School-Aged*

3. Operating - School-Aged*

4. SNR - 0-6 (see Note 1)

5. Capacity Building - 0-6

6. Administration (see Note 2)

Allocation less Sub-total: Amount available for Capital

7. Community Based Capital Projects (see Note 3)

8. Operating – 0-6

9. Capacity Building – exceeding capacity building allocation

* Any expenditure for School-Aged children exceeding 20% of the ELCC allocation will be funded by municipal contributions.

Note 1: The total SNR expenditures are used to assess against the SNR minimum required spending threshold (i.e. lesser of 4.1% of ELCC allocation and 4.1% of ELCC gross expenditures).

Note 2: Administration expenditure exceeding 10% of the ELCC allocation will be funded by municipal contributions.

Note 3: Stream 2 funding cannot be used to support Capital projects.

A recovery may result if the SNR minimum spending requirement is not met or Capacity Building allocation has not been fully used.

Where a CMSM/DSSAB has not fully used Stream 2 funds on School Aged, **and** where the SNR requirement has not been met, SNR unused funds, the associated recovery and threshold carryforward will be processed as part of Stream 2 first before Stream 1 funds are used. Carrying forward SNR threshold in Stream 2 gives CMSMs and DSSABs the choice to utilize the funds on either 2018 school aged SNR expenditures or 0-6 SNR expenditures.

The order of the funding application is for calculation only and does not reflect the Ministry's spending priority. The entity can choose to carry forward the remaining funds in accordance to Section 4 of the *Ontario Child Care and Child and Family Program Service Management and Funding Guideline 2017*.

All data found in this schedule is derived from other schedules within the submission.
The 6 tabs in Schedule 3.1B are described below:

<p>Tab 1: Entitlement Calculation</p>	<p>This tab calculates the entitlement based on all expenditures reported on schedule 2.3B.</p> <p>The various columns are as follows:</p> <ul style="list-style-type: none"> • Column 1 – Allocation: This column lists the allocation amounts as per the service agreement. • Column 2 – Remaining Allocation – Stream 1 • Column 3 – Remaining Allocation – Stream 2 • Column 4 – Remaining Allocation – Capacity Building • Column 5 – Expenditures: This column is the total expenditures from Schedule 2.3B • Column 6 – Municipal Contribution – Incremental Expenditure Adjustment: This column indicates the incremental expenditure adjustment funded through municipal contributions • Column 7 – Municipal Contribution – Overspending Adjustment: This column indicates the overspending funded through municipal contributions net of the incremental expenditure adjustment • Column 8 – Municipal Contribution: This column indicates the total ELCC expenditures that are funded through municipal contributions. • Column 9 – Total Entitlement: This column calculates the total entitlement by combining the amounts for entitlement before flexibility and application of flexibility. • Column 10 – ELCC Current Year Recovery before CF • Column 11 – ELCC Current Year Recovery after CF
<p>NOTE: Missed Target Adjustment: This row is applicable only in 2018. It is not applicable for 2017. Please refer to Step 3 for more information.</p>	

<p>Tab 2: Incremental Expenditure Adj.</p>	<p>This tab confirms the following:</p> <ul style="list-style-type: none"> • If base operating allocation has declined since last year. <p>For both age categories (Infants to Kindergarten and School Aged) the tab confirms the following:</p> <ul style="list-style-type: none"> • The total prior year expenditures indicated in Schedule 1.4. • The percent of prior year expenditures from Schedule 1.4 spent on the age category. • The amount of base expenditures that must be spent on the age category in 2017. If a CMSM or DSSAB saw a decrease in its base operating allocation from 2016 to 2017, its 2017 base expenditures for the age groups must be in the same proportion (i.e. line 3: the percent of prior year expenditures) as in 2016. • The 2017 base expenditures for the age category (i.e. excluding expenditures for unspecified age group) as indicated in Schedule 2.3 • For the ELCC expenditures reported in Schedule 2.3B to be incremental, the CMSM or DSSAB must have met one of the following scenarios: <ol style="list-style-type: none"> 1. The CMSM or DSSAB's base operating allocation increased or remained constant from 2016 to 2017 and the total expenditures spent on the age category increased or remained constant from 2016. 2. The CMSM or DSSAB's base operating decreased from 2016 to 2017 and the proportion of expenditures spent on the age category increased or remained the constant from 2016. • The Maximum Incremental Expenditure Adjustment is calculated if the expenditures were not incremental • Incremental Expenditure Adjustment that has already been applied to Expansion Plan will be deducted from the Maximum incremental expenditure adjustment calculated for ELCC • Net Incremental Expenditure Adjustment: A final incremental expenditure adjustment applied to ELCC
<p>Tab 3: Expenditure Thresholds</p>	<p>This tab calculates the following:</p> <ul style="list-style-type: none"> • If the SNR benchmark has been met. If the minimum spending threshold has not been achieved, an adjustment will show. ELCC SNR Requirement: The lesser of 4.1% of the 2017 ELCC allocation and 4.1% of the 2017 total ELCC gross expenditures. Where the SNR minimum required threshold calculated based on 2017 expenditures is less than that determined by the 2017 allocation, the difference in 2017 SNR requirement can be carried forward to 2018 and must be met in addition to the 2018 SNR requirement using 2017 SNR carry forward. • If the administration maximum spending threshold has been met. If the maximum threshold has been exceeded, the excess expenditures will not be funded by the Ministry. ELCC Administration Requirement: Up to 10% of the 2017 ELCC allocation may be spent on administration expenditures. Unused allowable administration threshold can be carried forward to 2018 using 2017 Administration carry forward.

Tab 4: Carry Forward and Recovery	<p>Please enter the amount of funding that will be carried forward to 2018 in the open cells for the following categories for each of Funding Stream 1 and Stream 2, respectively:</p> <ul style="list-style-type: none"> • SNR • Capacity Building • Administration • Other Operating • Community Based Capital Projects (Stream 1 only) <p>Up to one third of the 2017 ELCC allocation is eligible for carry forward.</p> <p>Only applicable to 2017: If CMSM or DSSAB chooses to use the amounts available for carry forward for capital projects only, the capital carryforward amount could exceed one third of the 2017 ELCC allocation.</p> <p>Funding stream 1 - ELCC allocation intended to support infants through to kindergarten.</p> <p>Funding stream 2 - ELCC allocation intended to support all children however may NOT be spent on community based capital projects.</p> <p>Please refer to the budget schedule D of your 2017 service agreement for the 2017 ELCC allocation details.</p> <p>Please refer to the <i>Ontario Child Care and Child and Family Program Service Management and Funding Guideline 2017, Section 4</i> for more details.</p> <p>Unused ELCC allocation that is not indicated as committed carry forward in this schedule will be recovered by Ministry.</p>
Tab 5: Transfer Payments Summary	<p>This tab specifies the entitlement per category and the total entitlement. This schedule is for Ministry use only.</p>
Tab 6: Summary of Entitlement	<p>This tab summarizes the following amounts:</p> <ul style="list-style-type: none"> • Total Entitlement • Committed carry forward amount to 2018 (operating and capital) • ELCC recovery

IMPORTANT

Any expenditure that is not deemed incremental will not be funded by the Ministry and may be recovered.

IMPORTANT

The REPORT of Schedule 3.1B – Summary of Entitlement must be printed off from your active EFIS submission, signed by 2 signing authorities within your CMSM or DSSAB, and sent to the Ministry of Education via a scanned copy through email or the original signed copy sent in by regular mail.

STEP # 20: COMPLETION OF SCHEDULE 4.0 – MITIGATION FUNDING

This schedule only needs to be completed if your CMSM or DSSAB received mitigation funding in 2013.

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 2017 minimum cost sharing requirements and applies the amount against the balance of the mitigation funding received.

If a CMSM or DSSAB's 2017 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 2017 utilization component allocation of the funding formula in future years.

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 4.0 – Mitigation Funding"

Most of Schedule 4.0 is pre-populated from information derived from other schedules within the 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 2017. The input cell is limited by the maximum amount of the decrease in cost sharing requirement from 2012 to 2017.

STEP # 21: COMPLETION OF SCHEDULE 4.3

WAGE ENHANCEMENT ALLOCATION

PURPOSE

Schedule 4.3 captures information regarding Wage Enhancement (WE) and Home Child Care Enhancement Grant (HCCEG). The purpose of the 2017 Wage Enhancement funding is to support a wage increase of up to \$2 per hour plus 17.5% benefits to eligible Registered Early Childhood Educators (RECEs) and other child care program staff working in licensed child care. In addition, the 2017 Home Child Care Enhancement Grant (HCCEG) will support an increase of up to \$20 per day for eligible home child care providers. Please refer to the guideline for more information and eligibility requirements. CMSMs 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 Centres / Private Home Day Care Providers.

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select “Schedule 4.3 – Wage Enhancement Allocation”

Schedule 4.3 consists of 5 tabs:

1. Child Care (CC) Centres and Home Visitors
2. Home Child Care Providers
3. Ineligible Positions
4. WE Allocation Summary
5. WE Administration Allocation

Tab 1 – CC Centres and Home Visitors

CMSMs or DSSABs are to report the following information for each of the 3 auspices (Non-Profit Operations, Profit Operations and Directly Operated):

- a. Report the number of FTEs for centre-based positions (i.e. RECE, Non RECE and supervisor) and home visitors who received a full Wage Enhancement (e.g. staff whose wages were less than \$24.68 per hour excluding year two Wage Enhancement) along with the actual wage enhancement salaries and benefits paid out to eligible positions.
- b. Report the number of FTEs for centre-based positions (i.e. RECE, Non RECE and supervisor) and home visitors who received a partial Wage Enhancement

(e.g. staff whose wages were more than \$24.68 but less than \$26.68 per hour excluding year two Wage Enhancement) along with the actual Wage Enhancement salaries and benefits paid out to eligible positions.

Tab 2 – Home Child Care Providers

CMSMs or DSSABs are to report the following information for each of the 3 auspices (Non-Profit Operations, Profit Operations and Directly Operated):

- a. Report the number of Home Child Care providers who received a full HCCEG of \$20 per day (e.g. staff whose daily compensation was less than \$246.80 excluding year two HCCEG and provide full-time services of 6 hours or more a day on average) along with the actual HCCEG dollar amount paid out to eligible home child care providers.
- b. Report the number of Home Child Care providers who received a partial HCCEG of \$10 per day (e.g. staff whose daily compensation was less than \$150.08 excluding year two HCCEG and provide part-time services of less than 6 hours a day on average) along with the actual HCCEG dollar amount paid out to eligible home child care providers.

Tab 3 – Ineligible Positions

CMSMs or DSSABs are to report the number of ineligible RECE, Non-RECE, Supervisor, Home visitor positions and Home Child Care Providers for each of the 3 auspices (Non-Profit Operations, Profit Operations and Directly Operated). Ineligible positions are those whose hourly rate or daily rate exceed the wage cap.

Tab 4 – Wage Enhancement Allocation Summary

This tab captures the notional allocation of the 2017 Wage Enhancement (from Schedule 3.0) and the total Wage Enhancement and HCCEG expenditures incurred in 2017. The Wage Enhancement entitlement calculated in this tab will be linked to Schedule 3.1.

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 Home Child Care Providers Agencies

Tab 5 – Wage Enhancement Administration Allocation

CMSMs or DSSABs must use their 2017 Wage Enhancement Administration funding allocation first before any 2015 carry forward amount can be applied towards 2017 Wage Enhancement Administration expenses. In Tab 5 of Schedule 4.3, CMSMs and DSSABs are required to provide the following data:

AMOUNT CARRIED FORWARD FROM 2015

- a. Administration of Wage Enhancement – Ongoing
- b. Administration of Wage Enhancement – One Time
- c. Other Child Care Program Expenses (applicable ONLY to 2015 carry forward amount of Wage Enhancement Administration funding):
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. Note, the same flexibility **does not apply** to the 2017 Wage Enhancement Administration funding allocation. CMSMs or DSSABs are to record the amount of 2015 Wage Enhancement Administration used on 2017 Child Care operating expense in this line **AND** Schedule 2.3 (under Gross Expenditure & Other Offsetting Revenue).

2017 WAGE ENHANCEMENT ADMINISTRATION ALLOCATION

- a. Number of Child Care Centres Receiving Wage Enhancement Administration Funding
- b. Number of Home Child Care Agencies Receiving Wage Enhancement Administration Funding
- c. Actual Allocation Provided to Operators (CMSMs and DSSABs are required to provide a minimum of 10% of their 2017 administration funding allocation to operators to support implementing Wage Enhancement/HCCCEG).
- d. Total Administration Funds Spent (including Actual Allocation Provided to Operators)

IMPORTANT

Any unused 2017 Wage Enhancement Administration funding will be recovered by the Ministry, consistent with 2016.

STEP # 22: REVIEW OF SUBMISSION

PURPOSE

The last four schedules of the Financial Statements Submission have been created in order for CMSMs and DSSABs to have the ability to correct any inconsistencies prior to activating the submission.

The schedules are as follows:

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

HOW TO COMPLETE

You are requested to review and update the information in the 4 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. Variance Report: This schedule must be completed; detailed explanations are required to clarify the variances listed in this report.

3. 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.

4. Warnings: Follow-up on all items where a “YES” cell is highlighted in red and provide an explanation in order to promote the file to active.

5. Errors: If there is a “YES” 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 # 23: 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. The folder will expand and reveal 2 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. **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. 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

The report versions of your Certificate and Schedules 2.3, 2.3A, 2.3B, 3.1, 3.1A, and 3.1B (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 preferred).

REPORTING

After completing steps # 1 – 23 the data in the submission file should be complete.

CMSMs and DSSABs are required to send in the following REPORTS (either hard copy or scanned copy) of the following sections of their **Recipient Active Version** of the 2017 Financial Statements EFIS 2.0 submission:

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

(Please select REPORTS in EFIS 2.0 to print out the pages above.)

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

Please mail the relevant documents or scan and e-mail them, by **June 29, 2018** to:

childcarefunding@ontario.ca

OR

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

Once a submission is promoted to “Active” status, a CMSM or DSSAB has formally submitted its 2017 Financial Statements EFIS 2.0 file to the Ministry of Education.

ASSISTANCE WITH EFIS

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

EFIS Technical Support
Telephone: (416) 326-8307
E-mail: efis.support@ontario.ca

For **data input assistance**, please contact your Financial Analyst:

Financial Analyst	Telephone #	E-mail Address
Adrienne Holtby	(416) 212-9216	Adrienne.Holtby@ontario.ca
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