

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

Instructions on Completing the 2018 Revised Estimates Submission in EFIS 2.0

PURPOSE

The Revised Estimates 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 as follows:

- Actual service levels, expenditures and revenue allocations from January 1 to June 30, 2018
- Projected service levels, expenditures and revenue allocations from July 1 to December 31, 2018

Summary of Child Care Changes in the 2018 Revised Estimates Forms

Schedule 1.1A – Contractual Service Targets – Expansion Plan	
Service Data Tab	The Average Monthly Number of Children Served no longer needs to be reported by income level at the Revised Estimates cycle.
	Please note that Fee Subsidies by Income level must be reported on at the 2018 Financial Statements cycle.
	<p>Children reported in this tab should include those served using Expansion Plan Year 1 ongoing funding (Jan – Dec) and Expansion Plan Year 2 funding (Sept – Dec).</p> <p>Reminder: Specifically for Expansion Plan Year 2, when reporting the <i>Average Monthly Children Served – Fee Subsidy</i>, as the allocation has been prorated for 4 months (Sept – Dec), the average monthly children should also be calculated using a 4 month average.</p>
Schedule 1.1B – Contractual Service Targets – ELCC	
Service Data Tab	The Average Monthly Number of Children Served no longer needs to be reported by income level at the Revised Estimates cycle.
	Please note that Fee Subsidies by Income level must be reported on at the 2018 Financial Statements cycle.
Schedule 1.2 – Other Service Targets – General Funding	
Staff FTEs Tab	The Number of FTEs is no longer a reporting requirement for General Operating
Other Targets Tab	<p>The Number of Other Targets is no longer a reporting requirement for the following categories at the Revised Estimates cycle:</p> <ul style="list-style-type: none"> · General Operating · Transformation · Repairs and Maintenance · Small Water Works · Play-Based Material and Equipment <p>Please note that reporting for the above will be required as part of the 2018 Financial Statements cycle.</p>

Schedule 1.2A – Other Service Targets – Expansion Plan	
Other Service Targets Tab	<p>The Number of Children Served for Expansion Plan is no longer required to be reported by age group.</p> <p>The Number of Children Served no longer needs to be reported by income level at the Revised Estimates cycle.</p>
Other Service Targets Tab	The Average Percentage Decrease in Child Care Fees resulting in increased affordability is no longer a reporting requirement.

Schedule 1.2B – Other Service Targets – ELCC	
Other Service Targets Tab	<p>The Number of Children Served for ELCC is no longer required to be reported by age group.</p> <p>The Number of Children Served no longer needs to be reported by income level at the Revised Estimates cycle.</p>
Other Service Targets Tab	The Average Percentage Decrease in Child Care Fees resulting in increased affordability is no longer a reporting requirement.

Schedule 1.3 – Community Based Capital Projects	
NEW Journey Together Projects Tab	<p>The Ministry will populate the project name and project type for each Journey Together project as per the approved application form.</p> <p>The following details for each Journey Together project must be entered:</p> <ul style="list-style-type: none"> · Project location, name of licensee/EarlyON Centre, Current capacity by age group, Proposed capacity by age group, Expected construction start date, and Expected completion date

Schedule 1.4 – Prior Year Expenditures	
Summary by Age Group and Details Tabs	<p>The Summary by Age Groups and Details tab have been combined into one.</p> <p>The schedule provides the 2017 adjusted gross expenditures broken down by age group and expense categories. It also includes the CMSM/DSSAB's Expenditures Funded by Municipal Over Contribution in order to calculate the expenditures net of municipal over contributions by age group.</p>

Schedule 2.1 – Staffing (Direct Delivery of Services)	
Schedule Deleted	This schedule has been removed. Reporting on the staffing on direct delivery of services is no longer a reporting requirement.

Schedule 2.2 – Staffing (Child Care Administration)	
Working Hours and Total Tabs	<p>The Staffing for Child Care Administration no longer needs to be reported at the Revised Estimates cycle.</p> <p>Please note that the Staffing for Child Care Administration must be reported on at the 2018 Financial Statements cycle.</p>

Schedule 2.3 – Adjusted Gross Expenditures – General Funding	
NEW By Type of Setting Tab	<p>This tab will require input on the adjusted gross expenditures for child care programs by the type of setting (i.e. centre based, home based (Licensed Home Child Care), other setting)</p> <p>LHCC funds not spent on licensed home child care will be recovered by the ministry as part of the overall recovery for the general allocation.</p>
By Age Tab	<p>The age group categories has been reduced to 4 groups:</p> <ul style="list-style-type: none"> · Infant to Preschooler · Kindergarten · School-Aged · Unspecified
By Age Tab	<p>The following expense categories have been removed:</p> <ul style="list-style-type: none"> · Miscellaneous · OEYCFC planning investment

Schedule 2.3A – Adjusted Gross Expenditures – Expansion Plan	
NEW By Type of Setting Tab	This tab will require input on the Expansion Plan adjusted gross expenditures for child care programs by the type of setting (i.e. centre based, home based, other setting).
By Age Tab	<p>The age group categories has been reduced to two groups:</p> <ul style="list-style-type: none"> · Infant to Preschooler · Unspecified
By Priority Tab	This tab has been deleted. Reporting is no longer required by priority.

Schedule 2.3B – Adjusted Gross Expenditures – ELCC	
NEW By Type of Setting Tab	This tab will require input on the ELCC adjusted gross expenditures for child care programs by the type of setting (i.e. centre based, home based, other setting).
By Age Tab	The age group categories has been reduced to 4 groups: <ul style="list-style-type: none"> · Infant to Preschooler · Kindergarten · School-Aged · Unspecified
By Priority Tab	This tab has been deleted. Reporting is no longer required by priority.

Schedule 2.6 – Miscellaneous	
Schedule Deleted	<p>This schedule has been removed.</p> <p>The miscellaneous category will no longer be available for previously categorized system needs expenditures.</p>

Schedule 3.0 – Child Care Allocations and Wage Enhancement Funding	
UPDATED Allocation Information	<p>The following allocation information has been added to this schedule to reflect new initiatives :</p> <ul style="list-style-type: none"> · Base Funding for Licensed Home Child Care (LHCC) · Fee Stabilization Support · The Journey Together Operating · The Journey Together Capital · Expansion Plan Year 1 · ELCC <p>A column has also been added to this schedule for Expansion Plan Year 2.</p>

Schedule 3.1 – Entitlement – General Funding	
Entitlement Tab	<p>The following entitlement information has been added to this schedule to reflect new initiatives :</p> <ul style="list-style-type: none"> · Licensed Home Child Care Underspending Adjustment · Fee Stabilization Support · The Journey Together Operating · The Journey Together Capital

Schedule 3.1A – Entitlement – Expansion Plan	
NEW Prior Year Carry Forward Tab	A new tab was added for CMSMs and DSSABs to enter data to reflect the carry forward from prior year for Expansion Plan.
Carry Forward Tab Deleted	Carry Forward Tab has been removed as Expansion Plan allocation cannot be carried forward from 2018 to 2019.

Schedule 3.1B – Entitlement – ELCC	
NEW Prior Year Carry Forward Tab	A new tab was added for CMSMs and DSSABs to enter data to reflect the carry forward from prior year for ELCC.

Schedule 4.2 – Per Diem Rates	
Schedule Deleted	This schedule has been removed. Reporting on the per diem rates for child care centre and home based is no longer a reporting requirement.

Schedule 4.3 – Wage Enhancement Allocation	
CC Centres and Home Visitors Tab	The supplement grant is now automatically calculated.
Home Child Care Providers Tab	The supplement grant is now automatically calculated.
Ineligible Positions Tab Deleted	This tab has been removed. Reporting on the ineligible positions is no longer a reporting requirement.
WE Allocation Summary Tab	The Number of Operators for Child Care Centres line has been removed as it is no longer a reporting requirement.

NEW Schedule 4.4 – Fee Stabilization Support	
A new schedule for Fee Stabilization Support has been added.	
Service Data Tab	New service data for Fee Stabilization Support: <ul style="list-style-type: none"> · Number of staff receiving Fee Stabilization Support Funding · Number of Child Care Centres and Home Child Care Providers receiving Fee Stabilization Support Funding · Average percentage of fee increase avoidance
Expenditures Tab	New expenditures reporting requirement for Fee Stabilization Support: <ul style="list-style-type: none"> · Total adjusted gross expenditures (excluding administration expenditures) · Total adjusted administration expenditures

NEW Schedule 4.5 – Journey Together Projects	
A new schedule for The Journey Together Projects has been added.	
Service Data Tab	<p>New service data for The Journey Together for each project:</p> <ul style="list-style-type: none"> · Number of Children Served · Average Monthly Number of Children Served – Fee Subsidy by age group
Expenditures Tab	<p>The Ministry will populate the project name, project type, and allocation (operating) for each project as per the approved application form.</p> <p>The following details for each Journey Together project must be entered:</p> <ul style="list-style-type: none"> · Adjusted Operating Expenses – One Time · Adjusted Operating Expenses –On-going · Total Adjusted Administration Expenditures · Adjusted Community Based Capital Expenditures

Variance Report
<p>There is no variance reporting requirement at the Revised Estimates cycle.</p> <p>Please note that the variance report must be reported on at the 2018 Financial Statements cycle.</p>

REMINDER

Please ensure that you have selected **M2018RES** file from the home page.

Once the **M2018RES** 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 “M2018RES_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 Revised Estimates 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 M2018RES 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 and submitted to the Ministry, the Recipient Active Version of the following schedules must be printed from the ‘Reports’ section, signed, and sent (e-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 **22 steps** will guide you in completing your Revised Estimates submission.

STEP # 1: COMPLETION OF SCHEDULE 1.1

CONTRACTUAL SERVICE TARGETS – GENERAL FUNDING

PURPOSE

Schedule 1.1 captures the contractual service targets which were included in your service agreement with regards to the general funding. The definitions of these service targets can be found in the *Ontario Child Care Service Management and Funding Guideline 2018. Section 2: Ministry Business Practice Requirements, “Service/Contractual Targets.”*

Schedule 1.1 contains four tabs:

1. Service Targets – As per your 2018 service agreement.
2. Service Data – The interim actual (January 1 to June 30) and projected (July 1 to December 31) service data for the calendar year.
3. Reconciliation – This tab provides a comparison between 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 will be reduced by 1% to reflect the underachievement of contractual service targets. This one-time funding adjustment only applies at the **2018 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 total service level (sum of actual and projected) for each category listed pertaining to the three contractual service targets, where applicable.

Tab 1 – Service Targets

There is **no data entry required** on this tab as all the required data will be automatically populated from your 2018 service agreement.

Tab 2 – Service Data (January to December)

In this tab, CMSMs and DSSABs are required to enter the total level of service (January to December) by age group. When determining the total level of service data, the data should be reflected using the following approach:

Total Service Data = Actual Service Data (January 1 to June 30) + Projected Service Data (July 1 to December 31)

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.

* 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 general (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 service agreement to the total 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 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 **2018 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 service agreement with regards to the Expansion Plan. The definitions of these service targets can be found in the *Ontario Child Care Service Management and Funding Guideline 2018, Section 3: Child Care Expansion Plan, “Expansion Targets.”*

Schedule 1.1A contains four tabs:

1. Service Targets – As per your 2018 service agreement.
2. Service Data – The interim actual (January 1 to June 30) and projected (July 1 to December 31) service data for the calendar year.
3. Reconciliation – This tab provides a comparison between 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 and 2018 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”

Schedule 1.1A 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 2018 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 priority and age groups (January to December). When determining the total level of service data should be reflected using the following approach:

Total Service Data = Actual Service Data (January 1 to June 30) + Projected Service Data (July 1 to December 31)

Please note that average monthly number of children served – Fee subsidy through Expansion Plan Year 2 funding should be calculated based on the children served in September, October, November and December only.

Example:

Number of children served in September: 40 children

Number of children served in October: 45 children

Number of children served in November: 50 children

Number of children served in December: 55 children

Total number of children served from September to December: 190 children

Average monthly number of children served through Expansion Plan Year 2 funding: 190 children/4 months = 47.5

IMPORTANT

Please avoid double counting of children where possible. A child should only be counted once between general (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 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 and 2018 Expansion Plan targets. As such, this one-time funding adjustment only applies at the **2018 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. 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 target which was included in your service agreement with regards to the ELCC initiative. The definition of the service target can be found in the *Ontario Child Care Service Management and Funding Guideline 2018, Section 4: The Canada-Ontario Early Learning and Child Care Agreement, “ELCC Targets.”*

Schedule 1.1B contains four tabs:

1. Service Targets – As per your 2018 service agreement. The ministry also requires CMSMs and DSSABs to achieve the service targets established in the 2017 Agreement for ELCC funding by December 31, 2018.
2. Service Data – The interim actual (January 1 to June 30) and projected (July 1 to December 31) service data for the calendar year.
3. Reconciliation – This tab provides a comparison between the Service Target 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 2018 ELCC target total by 10% or more and 10 children or more in the aggregate, the Recipient's 2019 ELCC entitlement will be reduced by 1% to reflect the underachievement of the ELCC target. CMSMs and DSSABs have until December 31, 2019 to meet their 2018 ELCC target. As such, this one-time funding adjustment only applies at the **2019 Financial Statements** submission.

Should the Recipient not meet the ELCC target established in the 2017 service agreement by December 31, 2018 by 10% or more and 10 children or more in the aggregate, the Recipient's 2018 ELCC entitlement will be reduced by 1% to reflect the underachievement of the ELCC service target. This one-time funding adjustment will be processed upon review of **2018 Financial Statement** submission by the ministry.

***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 Target

There is **no data entry required** on this tab as all the required data will be automatically populated from your 2017 and 2018 service agreements.

Tab 2 – Service Data (January to December)

In this tab, CMSMs and DSSABs are required to enter the total level of service by priority 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.

IMPORTANT

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

Tab 3 – Reconciliation

This tab compares the targets established in the 2017 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. As such, this one-time funding adjustment only applies at the **2018 Financial Statements** Submission.

Please note that CMSMs and DSSABs have until December 31, 2019 to meet their 2018 ELCC targets. As such, this one-time funding adjustment only applies at the **2019 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. 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 – GENERAL FUNDING

PURPOSE

Schedule 1.2 captures additional service targets, beyond those included in the service agreement with regards to the general funding. The definitions of these service targets can be found in the *Ontario Child Care Service Management and Funding Guideline 2018, Appendix A, “Data Elements and Definitions.”*

These other service targets are included in the Revised Estimates 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 general (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 data, beyond those included in the service agreement with regards to the Expansion Plan. The definitions of these service data can be found in the *Ontario Child Care Service Management and Funding Guideline 2018, Appendix A, “Data Elements and Definitions.”*

These other service data are included in the Revised Estimates 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 general 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 total number of children served (for Fee Subsidy).

IMPORTANT

Please avoid double counting of children where possible. A child should only be counted once between general (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 data, beyond those included in the service agreement with regards to the ELCC. The definitions of these service data can be found in the *Ontario Child Care Service Management and Funding Guideline 2018, Appendix A, “Data Elements and Definitions.”*

These other service data 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 general 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:

- Total Number of Children Served (Fee subsidy)
- Number of Licensed Early Learning and Child Care Spaces (by auspice and centre/home)

IMPORTANT

Please avoid double counting of children where possible. A child should only be counted once between general (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 and The Journey Together)

PURPOSE

Schedule 1.3 captures information regarding the expenditures of community based capital funding related to ELCC and The Journey Together. 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 Service Management and Funding Guideline 2018, Appendix A, "Data Elements and Definitions."*

Schedule 1.3 consists of 2 tabs:

1. ELCC Projects
2. Journey Together Projects

HOW TO COMPLETE

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

Tab 1 – ELCC Projects

In this tab, for each ELCC project (on-going from 2017 AND committed in 2018), CMSMs and DSSABs are required to report the project name, budget, location, name of licensee, current capacity by age group, proposed capacity by age group, expected construction start date (MM/DD/YYYY), and expected completion date (MM/DD/YYYY).

Tab 2 – Journey Together Projects

In this tab, the Ministry will populate the Project Name and Project Type as per approved application form.

For each Journey Together project (committed in 2018), CMSMs and DSSABs are required to report the project budget, location, name of licensee/EarlyON Centre, current capacity by age group, proposed capacity by age group, expected construction start date (MM/DD/YYYY), and expected completion date (MM/DD/YYYY).

***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 (for ELCC) and Schedule 4.5 (for Journey Together), 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 and expense categories. This information is used to determine incremental expenditure adjustment, if any as 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 less municipal over contributions).

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 2017 adjusted gross expenditures based on your 2017 Financial Statements Submission if available. There is **no data entry required** by the CMSM/DSSAB.

This schedule provides a breakdown of the CMSM/DSSAB's 2017 expenditures by age group and expense categories. This breakdown will be used as a baseline to calculate incremental expenditures over prior year's less municipal contributions above the minimum cost share requirement for both the Expansion Plan and ELCC.

The total adjusted gross expenditures as reported in the 2017 Financial Statements have been prepopulated. The expenditures include only the 2017 expense categories that are also applicable to the Expansion Plan and ELCC, excluding administration.

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
12. Expenditure Funded by Municipal Over Contributions

The total adjusted gross expenditures are reduced by Municipal Over Contribution in order to calculate the Expenditures funded by the Ministry and minimum cost share requirement only.

STEP # 9: COMPLETION OF SCHEDULE 2.3

ADJUSTED GROSS EXPENDITURES – GENERAL FUNDING

PURPOSE

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

Schedule 2.3 consists of 3 tabs:

1. By Auspice
2. By Type of Setting
3. 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 Service Management and Funding Guideline 2018*.)

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 must be reported under the “Other” auspice.

Tab 2 – By Type of Setting

This tab will require input on the adjusted gross expenditures for child care programs by the type of setting (i.e., centre based, home based, other setting).

- Centre-Based– These include nursery schools, full-day care, extended hours care, and before- and after-school programs. Child care centres operate in a variety of locations including workplaces, community centres, schools and places of worship.
- Home-Based– The Ministry licenses private-home day care agencies. Those agencies then contract individual caregivers who offer child care out of their own home.
Note: The ministry provides CMSMs and DSSABs with flexibility to use LHCC base funding amongst home child care expense categories only. LHCC funds not spent on licensed home child care will be recovered by the ministry as part of the overall recovery for the general allocation. The overall recovery for the general allocation will be calculated as the greater of the recovery from “total sectors excluding SWW, TWOMO and adjustments” in schedule 3.1 in EFIS and the recovery calculated for LHCC.
- Other- Report expenditures that are not related directly to Centre based and Home based (i.e. Administration)

Tab 3 – By Age

This tab captures information on gross expenditures and revenue streams for child care programs by the following age groups:

- Infant to Preschooler
- Kindergarten
- School Aged
- 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 general funding and other external sources. However, please **DO NOT** include any expenditures for Expansion Plan, ELCC, Wage Enhancement, TWOMO (only applicable to DSSABs), Fee Stabilization Support, and The Journey Together in Schedule 2.3.

General Operating

Enter the combined interim actual and projected 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 Service Management and Funding Guideline 2018*.
- 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 combined interim actual and projected 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 combined interim actual and projected 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 combined interim actual and projected 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 combined interim actual and projected 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 combined interim actual and projected administrative costs under Unspecified Age Group column.

Do not include any administration expenditures related to Wage Enhancement, The Journey Together and Fee stabilization support that are reported in separate schedules.

Please note that the expenditure benchmark for administration is a **maximum ceiling of ten percent** of the CMSM or DSSAB's total general allocation, less Other allocations with the exception of Small Water Works and Base Funding for Licensed Home Child Care as per the service agreement. 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 Service Management and Funding Guideline 2018, Section 7: Core Service Delivery, "Administration Expense"*.

Repairs and Maintenance

Enter the combined interim actual and projected amount of funding to be flowed, by age group, to support child care service providers and home providers 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 combined interim actual and projected 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 combined interim actual and projected 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 Service Management and Funding Guideline 2018*.

Small Water Works (SWW)

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

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. 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:** The total adjusted gross expenditures by auspice, by type of setting, and by age must all have the same total. If the totals on all 3 tabs do not equal, an error will be produced in the errors 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.

STEP # 10: 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 Type of Setting
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 Type of Setting

This tab will require input on the adjusted gross expenditures for child care programs by the type of setting (i.e., centre based, home based, other setting).

Tab 3 – By Age

This tab captures information on gross expenditures and revenue streams for child care programs by age groups (Infant to 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 General Funding, ELCC, Wage Enhancement, Fee Stabilization Support, and The Journey Together in Schedule 2.3A.

CMSMs and DSSABs will need to report the interim actual and projected 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 #9 for descriptions and/or definitions of each of the expenditure categories.

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

***TIP:** Expansion Plan SNR Requirement: 4.1% of the 2018 Expansion Plan Allocations in addition to the SNR carry forward as indicated in the 2017 Financial Statements submission.

***TIP:** Expansion Plan Admin Threshold: Maximum allowable expansion administration expenditure is 10% of the 2018 Expansion Plan allocation in addition to the Administration carry forward as indicated in the 2017 Financial Statements submission.

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.

STEP # 11: 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 Type of Setting
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 Type of Setting

This tab will require input on the adjusted gross expenditures for child care programs by the

type of setting (i.e., centre based, home based, other setting).

Tab 3 – By Age

This tab captures information on gross expenditures and revenue streams for child care programs by age groups (Infant to 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 General Funding, Expansion Plan, Wage Enhancement, Fee Stabilization Support, and The Journey Together 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 #9 for descriptions and/or definitions of each of the expenditure categories.

***TIP:** ELCC SNR Requirement: The lesser of 4.1% of the 2018 ELCC allocation and 4.1% of the 2018 total ELCC gross expenditures less expenditures related to 2017 ELCC carry forward in addition to the SNR carry forward as indicated in the 2017 Financial Statements submission. Where the SNR minimum required threshold calculated based on 2018 expenditures is less than that determined by the 2018 allocation, the difference in 2018 SNR requirement can be carried forward to 2019 and must be met in addition to the 2019 SNR requirement using the 2018 SNR carry forward.

***TIP:** ELCC Admin Threshold: Maximum allowable ELCC administration expenditure is 10% of the 2018 ELCC allocation in addition to the Administration carry forward as indicated in the 2017 Financial Statements submission. Unused allowable admin expenditures can be carried forward to 2019 using the 2018 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.**

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

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.

STEP # 12: 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, Community and Social Services (MCCSS), the costs should not be reported in the budget submission but rather reported separately to MCCSS.

STEP # 13: COMPLETION OF SCHEDULE 3.0

CHILD CARE ALLOCATIONS

PURPOSE

Schedule 3.0 captures the following 2018 allocations:

- **Child Care allocation** including General, Expansion Plan and ELCC for your CMSM or DSSAB based on the Budget Schedule as per your service agreement.
- **Notional Wage Enhancement allocation** – The Ministry will fund 100 per cent of qualifying CMSM and DSSAB wage enhancement/HCCEG requests up to the entitlement amount generated in schedule 4.3 of the Revised Estimates.
Note: Wage Enhancement/HCCEG allocation will be capped at the notional allocation included in the 2018 service agreement unless the amount reported through the Revised Estimates submission exceeds the notional allocation, which will require an amended service agreement. The ministry will not adjust allocations beyond Revised Estimates submissions.
- **Fee Stabilization Support allocation** – The Ministry will provide CMSMs/DSSABs in incremental funding in 2018 to support improved wages and other compensations for the licensed child care workforce, affordability for families, and to address potential fee increases.
- **The Journey Together allocation** – This funding is provided by the Ministry on an application basis and must be used only for the project identified in the approved application.

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 # 14: COMPLETION OF SCHEDULE 3.1

ENTITLEMENT CALCULATION – GENERAL 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 Service Management and Funding Guideline 2018*.

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 Schedules 2.3, 2.7, 4.3, 4.4, and 4.5. 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. • Columns 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. • Columns 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.
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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 will be reduced by 1% to reflect the underachievement of contractual service targets. This adjustment is only applied at the 2018 Financial Statement submission.

NOTE: Adjustment for flexibility applied to Expansion Plan: This row will indicate the unspent general funding utilized to fund Expansion Plan overspending as a result of exercising limited financial flexibility between general funding and Expansion Plan funding.

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
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Tab 3: Transfer Payments Summary	This tab specifies the entitlement per category and the total entitlement for the sectors. This tab is for Ministry use only.
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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>
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Tab 5: Summary of Entitlement	This tab summarizes the following amounts: <ul style="list-style-type: none"> • Total Entitlement • Child Care Adjustment / (Recovery)
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***TIP:** Unused child care general funding, after the prior year expenditure requirement is met (must maintain the same level of expenditures as in 2017 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.

STEP # 15: 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 Service Management and Funding Guideline 2018*.

Schedule 3.1A consists of 6 tabs:

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

HOW TO COMPLETE

Only the Prior Year Carry Forward tab requires input in which the CMSM or DSSAB will need to enter the carry forward amounts based on the 2017 Financial Statements submission. 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 – Remaining Allocation – Carry Forward: This column lists the remaining allocation from 2017 that was carried forward to 2018 as indicated in the 2017 financial statements submission. • Column 3 – Unused General Funding Allowed to Fund Expansion Plan Overspending: This column indicates the unused general 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 4 – Expenditures: This column is the total expenditures from Schedule 2.3A • Column 5 – Municipal Contribution – Incremental Expenditure Adjustment: This column indicates the incremental expenditure adjustment funded through municipal contributions • Column 6 – Municipal Contribution – Overspending Adjustment: This column indicates the overspending funded through municipal contributions net of the incremental expenditure adjustment • Column 7 – Municipal Contribution: This column indicates the total expansion plan expenditures that are funded through municipal contributions. • Column 8 – Entitlement Before Flexibility: This column indicates the total entitlement available prior to the application of flexibility. • Column 9 – Pressure or Surplus: This column indicates the over/under spending in each expense category. • Column 10 – Application of Flexibility: This column is the total flexibility applied to each expense category. • Column 11 – Application of Flexibility from General Funding: This column shows where flexibility is applied using base funding to fund Expansion Plan overspending • Column 12 – Cost Share of Flexibility: This column shows where flexibility is applied and the portion related to cost share
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	<ul style="list-style-type: none"> • Column 13 – Entitlement Carry Forward: This column indicates the entitlement funded by the prior year carry forward. • Column 14 – Total CY Entitlement: This column indicates the entitlement funded by the current year allocation. • Column 15 – Total Entitlement: This column calculates the total entitlement by combining the amounts for entitlement before flexibility and the application of flexibility • Column 16 – Unused Allocation Amount / Recovery: This column indicates the funds that will be recovered by the Ministry due to underspending before the carryforward
<p>NOTE: Missed Target Adjustment: This row is applicable only at the financial statements. Please refer to Step 2 for more information.</p>	
Tab 2: Prior Year Carry Forward	<p>The CMSM/DSSAB can enter data related to the Prior Year Funding Stream Total:</p> <ul style="list-style-type: none"> • SNR Carry Forward • Capacity Building Carry Forward • Administration Carry Forward • Other Operating Carry Forward
Tab 3: Incremental Expenditure Adj.	<p>This tab confirms the following:</p> <ul style="list-style-type: none"> • If general operating allocation has declined since last year. • The total prior year expenditures for infants, toddlers and preschoolers indicated in Schedule 1.4. The amount of general expenditures that must be spent on infants, toddlers and preschoolers in 2018. If a CMSM or DSSAB saw a decrease in its general operating allocation from 2017 to 2018, its 2018 general expenditures target will be adjusted to reflect the decrease. • The 2018 general expenditures for infants, toddlers and preschoolers as indicated in Schedule 2.3 • Note: for the Expansion Plan expenditures reported in Schedule 2.3A to be incremental, the CMSM or DSSAB must have met the current year general funding expenditures target. The adjustment made if the expenditures were not incremental over prior year expenditures.

Tab 4: 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. <p>Expansion Plan SNR Requirement: 4.1% of the 2018 Expansion Plan Allocations in addition to the SNR carry forward as indicated in the 2017 Financial Statements submission.</p> <p>Expansion Plan Admin Threshold: Maximum allowable expansion administration expenditure is 10% of the 2018 Expansion Plan allocation in addition to the Administration carry forward as indicated in the 2017 Financial Statements submission.</p>
Tab 5: Transfer Payment Summary	This tab specifies the entitlement per category and the total entitlement. This schedule is for Ministry use only.
Tab 6: Summary of Entitlement	<p>This tab summarizes the following amounts:</p> <ul style="list-style-type: none"> • Total Entitlement • Recovery by Ministry

IMPORTANT

Any expenditure that is not deemed incremental 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 general 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.

STEP # 16: 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 Service Management and Funding Guideline 2018*.

Schedule 3.1B consists of 7 tabs:

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

HOW TO COMPLETE

Only the Prior Year Carry Forward and Carry Forward and Recovery tabs require input in which the CMSM or DSSAB will need to enter the carry forward related 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.

Note 4: Stream 2 funding must be fully utilized before stream 1 funding can be used except that 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.

Note 5: Expenditures are deemed to be related to prior year carry forward, if any, before current year allocation is applied.

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

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 Service Management and Funding Guideline 2018*.

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 4.1 – Remaining Allocation – Carry Forward: This column represents the prior year carry forward • 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 8.1 – Entitlement – Carry Forward: This column calculates the total entitlement funded by prior year carry forward. • Column 9 – Total Entitlement: This column calculates the total entitlement by combining the amounts for entitlement before flexibility and application of flexibility. • Column 9.1 – Recovery of Prior Year Carry Forward • 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 at Financial Statements. Please refer to Step 3 for more information.</p>	

Tab 2: Prior Year Carry Forward	<p>The CMSM/DSSAB can enter data related to the Prior Year Funding Stream 1 and 2:</p> <ul style="list-style-type: none"> • SNR • Capacity Building • Administration • Other Operating • Community Based Capital Projects Carry Forward (Stream 1 only)
Tab 3: Incremental Expenditure Adj.	<p>This tab confirms the following:</p> <ul style="list-style-type: none"> • If general operating allocation has declined since last year. <p>For both age categories (Infants to Kindergarten and All Age Groups) the tab confirms the following:</p> <ul style="list-style-type: none"> • The total prior year expenditures for infant to Kindergarten and All age groups indicated in Schedule 1.4. • The amount of general expenditures that must be spent on the age category in 2018. If a CMSM or DSSAB saw a decrease in its general operating allocation from 2017 to 2018, its 2018 general expenditures target will be reduced by the decrease. • The 2018 general expenditures for the age category (i.e. excluding SWW, Pay equity memorandum of Settlement and 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 the current year general funding expenditures target. • 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

Tab 4: Expenditure Thresholds	<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. <p>ELCC SNR Requirement: Prior year SNR carry forward plus the lesser of 4.1% of the 2018 ELCC allocation and 4.1% of the 2018 total ELCC gross expenditures. Where the SNR minimum required threshold calculated based on 2018 expenditures is less than that determined by the 2018 allocation, the difference in 2018 SNR requirement can be carried forward to 2019 and must be met in addition to the 2019 SNR requirement using 2018SNR carry forward.</p> <p>ELCC Administration Requirement: Up to 10% of the 2018 ELCC allocation in addition to the prior year administration carry forward may be spent on administration expenditures. Unused allowable administration threshold can be carried forward to 2019 using 2018 Administration carry forward.</p>
Tab 5: Carry Forward and Recovery	<p><u>Please enter</u> the amount of funding that will be carried forward to 2019 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>CMSMs and DSSABs may choose to carry forward up to 10 per cent (including carry forward for committed capital project(s)) of the 2018 ELCC funding to be spent by December 31, 2019.</p> <p>Please refer to the budget schedule D of your 2018 service agreement for the 2018 ELCC allocation details.</p> <p>Please refer to the <i>Ontario Child Care Service Management and Funding Guideline 2018, 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 6: Transfer Payments Summary	<p>This tab specifies the entitlement per category and the total entitlement. This schedule is for Ministry use only.</p>

Tab 7: Summary of Entitlement	<p>This tab summarizes the following amounts:</p> <ul style="list-style-type: none"> • Total Entitlement • ELCC Total Carry Forward • ELCC Recovery by Ministry • ELCC Recovery of PY Carry Forward
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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.

STEP # 17: 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 2018 minimum cost sharing requirements and applies the amount against the balance of the mitigation funding received.

If a CMSM or DSSAB's 2018 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 2018 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 2018. The input cell is limited by the maximum amount of the decrease in cost sharing requirement from 2012 to 2018.

STEP # 18: 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 2018 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 2018 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 *Ontario Child Care Service Management and Funding Guideline 2018* 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 / Home Child 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 4 tabs:

1. Child Care (CC) Centres and Home Visitors
2. Home Child Care Providers
3. WE Allocation Summary
4. 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 \$25.07 per hour excluding prior year’s Wage Enhancement) along with the requested Wage Enhancement salaries and benefits components.
- 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 \$25.07 but less than \$27.07 per hour excluding prior

year's Wage Enhancement) along with the requested Wage Enhancement salaries and benefits components.

- c. The total supplemental grant will be **automatically calculated** for Child Care Centres and Home Visitors. The Ministry will provide an addition supplemental grant of \$150 for each eligible centre based FTE or home visitor FTE. The supplemental grant provides operators with the flexibility to support salary shortfalls, and/or additional benefits (e.g., vacation days, sick days, PD days, and/or other benefits).

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 \$250.70 excluding prior year's HCCEG and provide full-time services of 6 hours or more a day on average) along with the requested HCCEG dollar amount.
- 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 \$152.42 excluding prior year's HCCEG and provide part-time services of less than 6 hours a day on average) along with the requested HCCEG dollar amount.
- c. The total supplemental grant will be **automatically calculated** for Home Child Care Providers. The Ministry will provide an addition supplemental grant of \$50 for each Home Child Care Provider. The supplemental grant provides home child care providers with the flexibility to support salary shortfalls, and/or additional benefits (e.g., vacation days, sick days, PD days, and/or other benefits).

Tab 3 – Wage Enhancement Allocation Summary

This tab captures the notional allocation of the 2018 Wage Enhancement (from Schedule 3.0) and the total Wage Enhancement and HCCEG expenditures incurred in 2018. The Wage Enhancement entitlement calculated in this tab will be linked to Schedule 3.1.

The CMSMs or DSSABs are required to report the following data:

- Number of Child Care Centres or Sites
- Number of Home Child Care Providers Agencies

Tab 4 – Wage Enhancement Administration Allocation

CMSMs or DSSABs must use their 2018 Wage Enhancement Administration funding allocation first before any 2015 carry forward amount can be applied towards 2018 Wage Enhancement Administration expenses. In this tab 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. ***TIP:** The same flexibility **does not apply** to the 2018 Wage Enhancement Administration funding allocation. CMSMs or DSSABs are to record the amount of 2015 Wage Enhancement Administration used on 2018 Child Care operating expense in this line **AND** Schedule 2.3 (under Gross Expenditures & Other Offsetting Revenue).

2018 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 2018 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 2018 Wage Enhancement Administration funding will be recovered by the Ministry.

STEP # 19: COMPLETION OF SCHEDULE 4.4

FEE STABILIZATION SUPPORT

PURPOSE

Schedule 4.4 captures information regarding the Fee Stabilization Support Funding. The purpose of the 2018 Fee Stabilization Support funding is to increase wages and other compensations, and to stabilize licensed child care fees in Ontario. Please refer to the *Ontario Child Care Service Management and Funding Guideline 2018* for more information and eligibility requirements. CMSMs and DSSABs are to report on the service data and total gross expenditures for licensed centre-based and Home Child Care Providers.

HOW TO COMPLETE

Under Submission Input and Query → click Input and Results, select “Schedule 4.4 – Fee Stabilization Support”

Schedule 4.4 consists of 2 tabs:

1. Service Data
2. Expenditures

Tab 1 – Service Data

In this tab, the CMSMs/DSSABs are required to report the following data:

- Number of staff receiving Fee Stabilization Support Funding
- Number of Child Care Centres and Home Child Care Providers receiving Fee Stabilization Support Funding
- Average percentage of fee increase avoidance

Tab 2 – Expenditures

This tab includes two input cells where CMSMs and DSSABs will have to report on the following:

- Total adjusted gross expenditures (related to Fee Stabilization Support only)

- Total adjusted administration expenditures (related to Fee Stabilization Support only) – Maximum of 10 per cent of the Fee Stabilization Support allocation

*TIP: If there are service data reported, but no expenditures are reported (and vice versa), an error will be produced in the error schedule.

IMPORTANT

Any unused 2018 Fee Stabilization Support funding will be recovered by the Ministry.

STEP # 20: COMPLETION OF SCHEDULE 4.5

JOURNEY TOGETHER PROJECTS

PURPOSE

Schedule 4.5 captures information related to the Journey Together funding. The purpose of the Journey Together funding is to increase access to child care space and culturally relevant early years programs for Indigenous children and families off reserve. These programs are to be delivered by urban Indigenous organizations working with CMSMs/DSSABs. Due to the unique nature of this initiative, the funding was allocated based on applications submitted to the Ministry for program specific needs. Please refer to the *Ontario Child Care Service Management and Funding Guideline 2018* for more information and eligibility requirements.

HOW TO COMPLETE

Under Submission Input and Query → click Input and Results, select “Schedule 4.5 – The Journey Together”

Schedule 4.5 consists of 2 tabs:

1. Service Data
2. Expenditures

Tab 1 – Service Data

In this tab, the CMSMs/DSSABs are required to report on the following data for each individual project:

- Number of children served
- Average monthly number of children served – Fee Subsidy by age group

Tab 2 –Expenditures

In this tab, the CMSMs/DSSABs are required to report on the following expenditures for each individual projects:

- One-time operating adjusted gross expenditures
- On-going operating adjusted gross expenditures

- Adjusted gross administration expenditures – Up to 10 per cent of the Journey Together operating allocation
- Adjusted Community Based Capital expenditures

***TIP:** The CMSMs and DSSABs have the flexibility to move funds between the one-time operating and on-going operating expenditures under the Journey Together allocation.

***TIP:** There is no flexibility between the operating and capital funding.

***TIP:** There is no flexibility between the Journey Together projects.

***TIP:** If Community Based Capital expenditures are reported on this schedule, but no information is provided on Schedule 1.3 – The Journey Together Projects tab, an error will be produced in the error schedule.

IMPORTANT

The Journey Together funding cannot be carried forward to 2019. Any unused 2018 funding will be recovered by the Ministry.

STEP # 21: REVIEW OF SUBMISSION

PURPOSE

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

The schedules are as follows:

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

HOW TO COMPLETE

Under Submission Input and Query → click Input and Results, select the appropriate schedule as listed below.

You are requested to review and update (if required) 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. **Guideline Adherence Confirmation:** Please read the warning on guideline adherence and confirm whether or not your submission is in compliance by selecting “YES” or “NO”. A selection must be made in order to promote your file to active status.
3. **Warnings:** Follow-up on all items where “YES” cells are highlighted in red and provide an explanation in order to promote the file to active.
4. **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

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

STEP # 22: 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 electronically send the submission as Recipient Active Version to the Ministry.

HOW TO COMPLETE (MODIFIER ROLE)

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 ROLE)

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: (1) running the sign-off process on the submission or (2) rejecting the submission will be returned to 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 are 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 by email.

REPORTING

After completing steps # 1 – 22 the data in the submission file should be complete.

CMSMs and DSSABs are required to send in the following REPORTS (scanned copy) of the following sections of their **Recipient Active Version** of the 2018 Revised Estimates 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:

- Approved 2018 DSSAB budget (not applicable for CMSMs); and
- Levy Apportionment details (not applicable for CMSMs)

Please scan and e-mail them, by the deadline indicated in the accompanying memo* to:

childcarefunding@ontario.ca

*This date is subject to the approval of the municipality's annual budget for a CMSM and the board's annual budget for a DSSAB per the DSSAB Act.

Once a submission is promoted to "Active" status, a CMSM or DSSAB has formally submitted its 2018 Revised Estimates 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
Agnes Chan	416-325-5873	Agnes.Chan2@ontario.ca
Argen Elezi	416-326-5423	Argen.Elezi@ontario.ca
Bryan Mason	416-325-4753	Bryan.Mason@ontario.ca
Danielle Learmonth	416-212-9216	Danielle.Learmonth@ontario.ca
David Geng	416-325-4861	David.Geng@ontario.ca
Justin Leung	416-212-8159	Justin.Leung@ontario.ca
Kiersten Lee	416-212-9218	Kiersten.Lee@ontario.ca
Vanessa Yu Foon Moi	416-327-8492	Vanessa.YuFoonMoi@ontario.ca