

Instructions on Completing the 2016 Revised Estimates Submission in EFIS 2.0

PURPOSE

The Revised Estimates submission identifies the level of services and associated expenditures and revenues projected by the Consolidated Municipal Service Managers (CMSMs) and District Social Service Administration Boards (DSSABs) for the current fiscal year as follows:

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

LAYOUT OF THE REVISED ESTIMATES DOCUMENT SET

As you navigate through the Revised Estimates application (M2016RES), the following approach is reflected throughout the various schedules to calculate the revised estimates targets, expenditures and allocation:

**Interim Actuals (January 1 to June 30) + Projections (July 1 to December 31)
= Revised Estimates (January to December)**

REMINDER

Please ensure that you have selected **M2016RES** file from the home page.

Once the correct 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 "M2016RES_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
6. Member Label as:” **DEFAULT**
7. Click on Apply and OK

REPORTING IN EFIS 2.0

The Revised Estimates Submission is arranged into the following categories:

1. Submission Inputs and Query

- a) **Inputs 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 files in a printable format.
- c) **Validating Forms:** Validation formats are summarized for each schedule; each cell within a schedule is defined by the allowable inputs for the relevant schedule.

2. Submission Management

- a) **Version Description and Summary:** This area lists all of the different versions of the file and the applicable notes.
- b) **Flag Submission for Approval:** The submission must be flagged to enable the approval.
- c) **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 M2016RES application (i.e. start with Schedule 1.1, Schedule 1.2, Schedule 2.1...etc.). **Please also ensure that the “Guideline Adherence Confirmation Schedule” is completed.** Once all the schedules have been finalized, the Certificate, Schedule 2.3 and Schedule 3.1 (Summary of Entitlement) must be printed from the REPORTS section, signed, and sent in (scanned/emailed) to the Ministry.

STEPS FOR COMPLETION

The following **13 steps** will guide you in completing your Revised Estimates Submission.

STEP # 1: COMPLETION OF SCHEDULE 1.1 – CONTRACTUAL SERVICE TARGETS

PURPOSE

Schedule 1.1 captures the contractual service targets which were included in your signed service agreement. The definitions of these service targets can be found in the *Ontario Child Care and Family Support Program Service Management and Funding Guideline 2016. Section 2: Ministry Business Practice Requirements, “Service/Contractual Targets.”* These service targets were negotiated as part of the service contracting process for 2016.

There are six tabs within Schedule 1.1:

1. Service Agreements (As submitted in your signed service agreement)
2. Interim Actuals (January to June)
3. Projections (July to December)
4. Total (January to December)
5. Reconciliation (Comparison between the Service Agreement and Total for the Year)
6. Notes (Comments regarding targets may be entered here)

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

[***HINT:** Service targets are required to be entered with 1 decimal place only.]

HOW TO COMPLETE

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

CMSMs and DSSABs are required to report their actual and projected service levels for each category listed pertaining to the three contractual service targets, where applicable. This schedule contains 6 tabs.

Tab 1 – Service Agreements

There is no data entry required for this tab. The data in this schedule is to assist with the calculation of variances.

Tab 2 – Interim Actuals (January to June)

In this tab, CMSMs and DSSABs are required to enter the actual level of service that has been provided by your CMSM or DSSAB from January 1st to June 30th inclusive. Please note that the data entered in this tab should be the levels that have been supported with provincial funding and required cost share only.

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

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 and the number in June was 55. The average monthly number of children reported at the end of June would be 53 $[(50+48+55+54+56+55)/6]$ which is an average of the six months year to date, January through June.

Tab 3 – Projections (July to December)

In this tab, CMSMs and DSSABs are required to enter the projected level of service that the CMSM or DSSAB plans to provide from July 1st to December 31st inclusive with provincial funding and required cost share only.

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

The number of children the CMSM/DSSAB plans to serve 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 from July to December is 53.7 $[(58+60+50+52+54+48)/6]$ which is an average of the six months, from July to December.

Tab 4 – Total (January to December)

There is no data entry required for this tab; it takes the data from Tab 2 (interim actuals to June 30th) and adds it to the data from Tab 3 (projections – July to December) and

divides by 2 for a revised projection of the average monthly level of service from January to December.

You should review the numbers reported on this tab to ensure that the total numbers reflect what you expected from your data entry in the previous two tabs.

This tab identifies where the CMSM or DSSAB must provide an explanation for service target variances between those identified in the Service Agreement and those in the Revised Estimates submission in accordance with Section 2 of the Ministry business practice requirements of the *Ontario Child Care and Family Support Program Service Management and Funding Guideline 2016*.

Tab 5 – Reconciliation

This tab compares the targets as indicated in the signed service agreement to the projected levels of service within the fiscal year. If targets are not met, funding adjustments will be calculated in this tab. Funding adjustments will only be applied at the Financial Statement submission.

***HINT:**

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

Tab 6 – Notes

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

STEP# 2: COMPLETION OF SCHEDULE 1.2 – OTHER SERVICE TARGETS

PURPOSE

Schedule 1.2 captures additional service targets, beyond those included in the service agreement. The definitions of these service targets can be found in the *Ontario Child Care and Family Support Program Service Management and Funding Guideline 2016. Appendix B, “Data Elements and Definitions.”*

These 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 10 tabs:

1. Interim Grid 1 (Actual Number of Children Served from January to June)
2. Interim Grid 2 (Actual Number of FTEs from January to June)
3. Interim Grid 3 (Actual Number of Other Targets from January to June)
4. Projections Grid 1 (Projected Number of Children Served from July to December)
5. Projections Grid 2 (Projected Number of FTEs from July to December)
6. Projections Grid 3 (Projected Number of Other Targets from July to December)
7. Total Grid 1 (Number of Children Served from January to December)
8. Total Grid 2 (Number of FTEs from January to December)
9. Total Grid 3 (Number of Other Targets from January to December)
10. Notes (Comments regarding targets may be entered here)

HOW TO COMPLETE

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

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

***TIP:**

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

STEP# 3: COMPLETION OF SCHEDULE 2.1 – STAFFING (DIRECT DELIVERY OF SERVICE)

PURPOSE

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

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

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

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

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

HOW TO COMPLETE

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

Schedule 2.1 consists of 4 tabs:

1. Working Hours
2. Interim Actuals (January to June)
3. Projections (July to December)
4. Total

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

In **Tab 2 – Interim Actuals (January to June)**, please enter the positions (title/description), number of staff, number of FTEs, salaries, and total benefits expenditure based on actuals from January to June.

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

*** HOW TO REPORT DATA for INTERIM ACTUALS (JANUARY TO JUNE):**

Consider the following scenario: You have 1 full-time salaried employee who earns \$60,000 a year. You also have 1 part-time hourly person who earns \$18 / hour who works 20 hours per week from January – June, then 30 hours per week from July – December.

Employee By Time	#	FTE	Salaries
Full-time Employee	1	1.0	\$30,000 ¹
Part-time Employee	1	0.57 ²	\$ 9,360 ³

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

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

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

***HINT:**

- An error message will result if the FTE of staff reported exceeds the number of staff that has been entered.
- All error messages must be cleared in order to promote your submission to active.

¹ Assuming Salaries are the same for all 6 months

² 20 hrs per week/35 hrs per week

³ 20 hrs * \$18/hr * 26 weeks

In **Tab 3 – Projections (July to December)**, please enter the positions (title/description), number of staff, number of FTEs, salaries, and total benefits expenditure based on what is planned for the period of July to December

*** HOW TO REPORT DATA FOR PROJECTIONS (JULY TO DECEMBER):**

Let’s continue to use the example provided above: You still have 1 full-time salaried employee who earns \$60,000 a year. You also have 1 part-time hourly person who earns \$18 / hour and who works 20 hours per week from January - June, then 30 hours per week from July – December.

	#	FTE	Salaries
Full-time Person	0	1.0	\$30,000 ⁴
Part-time Person	0 ⁵	0.86 ⁶	\$14,040 ⁷

In **Tab 4 – Total (January to December)**, There is no data entry required for this section. It is taking the data from the interim actuals to June 30th and adding it to the data from the projections in order to give us a revised projection of the level of service from January to December as follows:

Field Type	Calculation of Total (Fiscal Period)
#	(# Jan to Jun) + (# Jul to Dec ⁸)
FTE	(Jan to Jun FTE based on full year) + (Jul to Dec FTE based on full year) / 2
\$	(\$ Jan to Jun) + (\$ Jul to Dec)

You should review the numbers reported on this tab to ensure that the total numbers reflect what you expected from your data entry in the Tab 2 and 3.

⁴ Assuming Salaries are the same for all 6 months

⁵ 0 is reported as they were already counted in the Jan - June section. This is only used for NET NEW staff from Jul to Dec.

⁶ 30 hrs per week/35 hrs per week

⁷ 30 hrs * 26 weeks*\$18/hr

⁸ Ensure that the July to December numbers only represent NET NEW numbers otherwise they will be double-counted.

STEP# 4: COMPLETION OF SCHEDULE 2.2 – STAFFING (CHILD CARE ADMINISTRATION)

PURPOSE

Schedule 2.2 captures information on the number of staff, full-time equivalency (FTE), and salaries and benefits of positions that support the administration of child care services in the service agreement. Any administration costs that can logically be assigned to administering child care services in the service agreement (e.g. fee subsidy, special needs resourcing, general operating, etc. included in the Service Description Schedule) are considered program administration costs.

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

It is important to include ***all staffing expenditures*** even if funded from other sources and not fully subsidized by the Ministry.

IMPORTANT: Do not include any staffing expenditures related to Wage Enhancement that are funded through the 2016 Wage Enhancement Administration allocation.

HOW TO COMPLETE

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

Please follow the same steps as those identified in Step #3 to calculate the number of staff, the number of FTE, the salary and the benefit costs.

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

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

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

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

STEP# 5: COMPLETION OF SCHEDULE 2.3 – TOTAL ADJUSTED GROSS EXPENDITURES

PURPOSE

Schedule 2.3 captures information on gross expenditures and revenue streams for child care programs by auspice (i.e.: Non-profit, Profit, Directly Operated, Other) over the four tabs showing the breakdown for Interim actuals (Jan-Jun) and Projections (Jul-Dec)

- **Tab 1:** The **Non-Profit** section represents payments flowed to non-profit child care operators.
- **Tab 2:** The **Profit** section represents payments flowed to for-profit child care operators.
- **Tab 3:** 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.
- **Tab 4:** The **Other** section represents expenditures incurred by the CMSM or DSSAB in their role as service system managers.

There is no data entry required for **Tab 5 – Consolidation**. It adds the data from the first four tabs and shows the total adjusted gross expenditures for interim actuals and projections for the four auspices combined.

Tab 6 – Total, calculates the total “Gross Expenditure”, “Other Offsetting Revenue” and “Adjusted Gross Expenditure” from January to December for each of the four auspices and the consolidated auspice.

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 Wage Enhancement in Schedule 2.3.

HOW TO COMPLETE

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

The first step within this schedule is to report the actual and projected expenditures per auspice in the following categories. (Detailed descriptions of each category are outlined in the *Ontario Child Care and Family Support Program Service Management and Funding Guideline 2016*):

General Operating

Enter the interim actual and projected amount of funding, by auspice, to licensed child care operators to address on- going operating costs such as staffing, wages, benefits, lease and occupancy costs, utilities, administration, transportation for children, resources, nutrition, supplies and general maintenance.

- Transportation costs previously reported under system needs should be reported under this category provided the expenditure is in alignment with the Ontario Child Care and Family Support Program Service Management and Funding Guideline 2016.
- 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 interim actual and projected amount of funding to be flowed for Fee Subsidy by auspice. Fee subsidy is required to be split out by regular and recreation.

Ontario Works/LEAP

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

Pay Equity Memorandum of Settlement

CMSMs/DSSABs are to report their 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”.

Special Needs Resourcing

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

Administration

Enter the interim actual and projected administrative costs associated with the “**Other**” auspice category only.

The administrative costs for non-profit and profit service operators are indirectly funded through the contract with the operator and the CMSM or DSSAB.

Examples of these administration expenditures include:

- staffing and benefit costs
- purchased professional services – non-client (purchase of service from an organization that is not your own)
- advertising and promotion
- building accommodation
- travel
- education and staff training⁹
- technology/ general office expenses
- corporate charge backs

Do not include any administration expenditures related to Wage Enhancement that are funded through the 2016 Wage Enhancement Administration allocation.

Please note that the expenditure benchmark for administration is a **maximum ceiling of ten percent** of the CMSM or DSSAB’s total allocation, less funding for Territory without Municipal Organization (TWOMO) and wage enhancement. The ten percent administration ceiling includes the CMSM or DSSAB’s 50/50 cost sharing amount noted

⁹ Education and staff training costs may also be reported as a capacity building expenditure if staff is directly involved in creating and running workshops to support eligible service providers.

in their budget schedule. Should a CMSM or DSSAB choose to exceed benchmark limits, any additional expenditure must be 100% Municipal contributions. If the additional spending over and above the maximum allowable expenditure is not from 100% Municipal contributions, the Ministry will recover the overspent funds equal to the amount of overspending on administration above the maximum allowable expenditure.

Further details of the description of these types of expenses can be found on page 54 of the *Ontario Child Care and Family Support Program Service Management and Funding Guideline 2016*.

Repairs and Maintenance

Enter the interim actual and projected amount of funding to be flowed, by auspice, to support child care service providers and private home day care agencies that are not in compliance or may be at risk of not being in compliance with licensing requirements under the Child Care and Early Years Act, 2014.

Play-based Material & Equipment

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

Capacity Building

Enter the interim actual and projected amount of funding flowed by auspice to licensed child care centres to support professional development opportunities. Staff training and quality initiatives previously reported under system needs should be reported here as long as the expenditure is in alignment with the *Ontario Child Care and Family Support Program Service Management and Funding Guideline 2016*.

Small Water Works (SWW)

Enter the interim actual and projected amount of funding flowed by auspice to licensed child care centres that have historically received SWW funding.

Transformation

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

Miscellaneous

The amount incurred for miscellaneous expenditures is pre-populated based upon the completion of Schedule 2.6. All other expenditures that do not fit under any other expenditure category on Schedule 2.3 should be reported in Schedule 2.6. Please

report the interim actual and projected expenditures and descriptions under Schedule 2.6 – Miscellaneous so that the amount will flow through to Schedule 2.3.

Note: All expenses reported under miscellaneous should be reviewed with your Child Care Advisor prior to reporting.

Capital Retrofits

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

REQUIRED PARENTAL CONTRIBUTIONS

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

PARENTAL FULL FEE (DIRECTLY OPERATED ONLY)

This column is only applicable for directly operated centres. Enter the interim actuals and projected 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 column should **never** be blank unless the CMSM or DSSAB has no parents that pay the full cost of a space.

OTHER OFFSETTING REVENUES

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

***IMPORTANT*:**

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

STEP# 6: COMPLETION OF SCHEDULE 2.6 – MISCELLANEOUS

PURPOSE

Schedule 2.6 captures the interim actual and projected miscellaneous costs for 2016. These costs are defined as costs that do not meet the definitions under any of the other categories on Schedule 2.3 listed on the previous pages.

Other system needs expenditures that do not fit under any of the expense categories should be reported under this schedule provided that the CMSM or DSSAB has consulted with their Child Care Advisor and both parties have agreed that the expenditure cannot fit under any other expense category. System needs are further explained in the *Ontario Child Care and Family Support Program Service Management and Funding Guideline 2016. Section 2: Ministry Business Practice Requirements.*

HOW TO COMPLETE

Under **SUBMISSION INPUT AND QUERY**, expand **INPUT AND RESULTS**, and then select **“Schedule 2.6 – Miscellaneous”**

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

STEP# 7: 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 EXPENDITURES**”

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.

HINT:

TWOMO costs should only include the share of costs funded by the Ministry of Education. For detail codes funded by MCYS, the costs should not be reported in the budget submission but rather reported separately to MCYS.

STEP# 8: COMPLETION OF SCHEDULE 3.0 – CHILD CARE ALLOCATIONS AND WAGE ENHANCEMENT FUNDING

PURPOSE

Schedule 3.0 captures the 2016 child care allocations for your CMSM or DSSAB based upon the Budget Schedule as contained in your service agreement.

Schedule 3.0 also captures the 2016 wage enhancement and wage enhancement administration funding for your CMSM or DSSAB based on your 2016 Estimates submission. The ministry will fund 100 per cent of qualifying CMSM and DSSAB wage enhancement/HCCEG requests up to the entitlement amount generated in Estimates.

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 B of your signed service agreement or Estimates submission for wage enhancement, please contact your Financial Analyst.

STEP# 9: COMPLETION OF SCHEDULE 3.1 – ENTITLEMENT CALCULATION

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 Funding Guideline.

This schedule consists of 5 different tabs:

- Entitlement
- Administration Overspending Adjustment
- Transfer Payment
- Breakdown of Capital
- Utilization

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 Calculation”**

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

Tab 1: Entitlement

This tab calculates the entitlement based on all expenditures reported on schedule 2.3.

The various columns are as follows:

- **Column 1 – Allocation:** This column lists the allocation amounts as per the service agreement. The wage enhancement allocation is based on expenditures reported in Estimates submission.
- **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.
- **Column 5, 6, & 7 – Entitlement Before Flexibility:** These columns indicate the values of each cost share requirement prior to the application of flexibility.
- **Column 8 – Entitlement Before Flexibility:** This column is the total of columns 5, 6, and 7 indicating the total entitlement available prior to the application of flexibility.
- **Column 9 – Cost Share Before Flexibility:** This column indicates the
 - 80:20 and 50:50 cost share portion of the entitlement before the application of flexibility.
- **Column 10 – Pressure or Surplus:** This column indicates the over/under spending in each expense category.
- **Column 11, 12, & 13** – These columns indicate the use of flexibility.
- **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 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.

NOTE: *Row 6.1 – Missed Target Adjustment: This row will indicate the adjustment for not meeting the contractual service targets set in schedule 1.1. If the CMSM or DSSAB does not meet all three contractual service targets by 10% or more and 10 children or*

more in aggregate, the Recipient's entitlement and cash flow will be reduced by 1% to reflect the underachievement of contractual service targets. No funding adjustment will be made at Revised Estimates. This adjustment is only applied at Financial Statement submission.

Tab 2: Administration Overspending Adjustment

This tab confirms the following:

- The maximum allowable administration expenditure limit.
- The total expenditures indicated in schedule 2.3.
- The calculation of over (under) spending based on the Ministry limit.
- The compliance status based on the 10% administration limit.
- The Municipal contribution available to be applied towards administration.
- Application of Municipal contribution towards administration
- Recovery of Ministry funding over maximum allowable expenditure

Tab 3: Transfer Payments Summary

This tab specifies the entitlement per each category and the total entitlement for the sectors; This schedule is for Ministry use.

Tab 4: Breakdown of Capital

Tab 4 summarizes:

- Portion of expenditure funded by carry forward amount
- Portion of expenditures funded by current year allocation
- Operating funds used for capital - Ministry
- Operating funds used for capital – Municipality

Tab 5: Utilization

The Utilization tab explains:

- Municipal contribution in excess of cost share requirement

- Child Care Recovery by Ministry
- Expenditures related to prior year capital carry forward
- 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

Please note that Mitigation must be drawn to nil before municipal overspending is considered for utilization

Tab 6: Summary of Entitlement

This tab summarizes the following amounts:

- Total Entitlement
- Child Care Adjustment / (Recovery)

***IMPORTANT*:**

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

STEP# 10: COMPLETION OF SCHEDULE 4.0 – MITIGATION FUNDING

This schedule need only 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 2016 minimum cost sharing requirements and applies the amount against the balance of the mitigation funding received.

If a CMSM or DSSAB's 2016 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 2016 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 2016. The input cell is limited by the maximum amount of the decrease in cost sharing requirement from 2012 to 2016.

STEP# 11: COMPLETION OF SCHEDULE 4.1 – CAPITAL CARRY-FORWARD

PURPOSE

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

IMPORTANT: The capital carry-forward policy will no longer be effective for the 2016 calendar year. The capital allocation for the current year must be expensed within the calendar year. Amounts identified by CMSMs or DSSABs as committed for the purposes of capital carry-forward in 2015 will be paid in 2016 (once the capital expenses have been incurred). Funding from other allocations (e.g. core) may be used to support capital projects within the year they were allocated.

HOW TO COMPLETE

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

This schedule is divided into 2 sections:

1. PRIOR YEAR

- **2015 Committed Capital Carry Forward Amount to 2016**

Enter the amount of “Actual Capital Expenditures at December 31, 2015”. Then enter the “2015 Committed Carry Forward Amount to 2016” to non-profit operators for transition minor capital. This is the amount of the 2015 capital committed that was being carried forward to 2016. This amount must be spent by December 31, 2016.

2. CURRENT YEAR

- Allocation
- Amount Carried Forward From 2015
- Potential Expenditures 2016:

Calculated based upon the 2016 allocation plus the amount carried forward from 2015. The 2015 carry forward capital expenditures are based upon the input cell in prior year section.

- Actual Capital Expenditures at December 31, 2016:

Linked from the Adjusted Gross Expenditures in Schedule 2.3, auspice consolidated column

**The spending in 2016 is deemed to first use the 2015 committed carry-forward.*

HINT

When reporting data elements in Schedule 1.2, the CMSM/DSSAB is to report the number of spaces and the number of licensed programs supported for capital retrofits that relate to the 2016 allocation only. 2015 carry forward projects were reported as part of the 2015 financial statement submission package.

STEP# 12: REVIEW OF SUBMISSION

PURPOSE

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

The schedules are as follows:

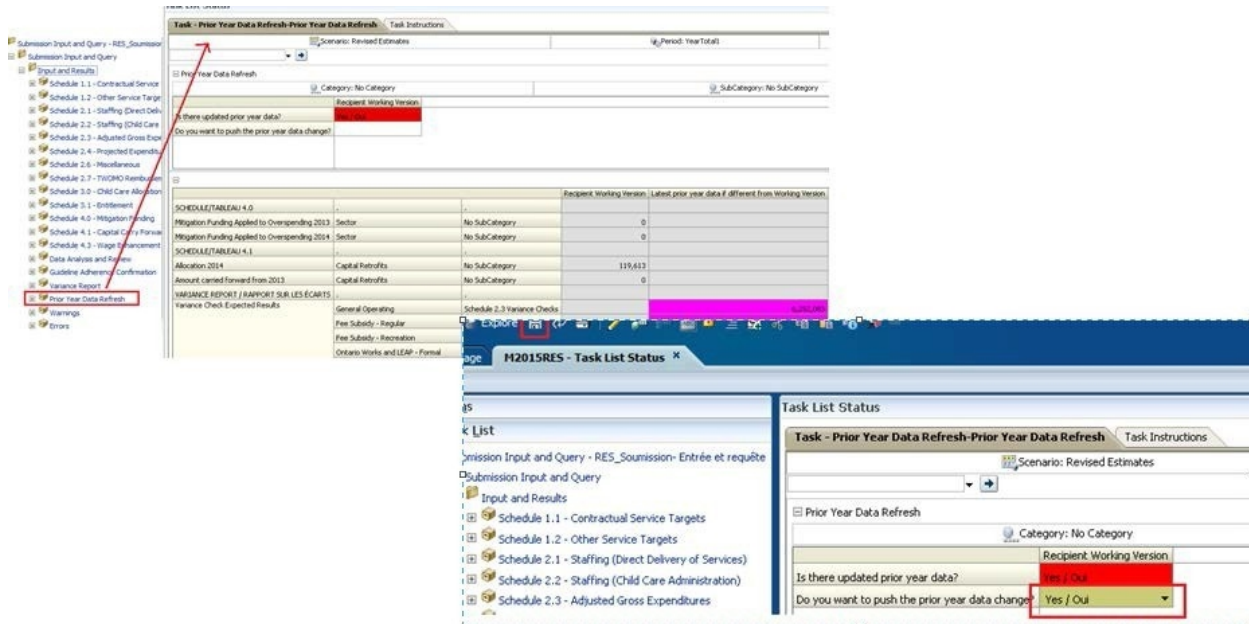
1. Data Analysis and Review
2. Guideline Adherence Confirmation
3. Variance Reporting
4. Prior Year Data Refresh
5. Errors and Warnings

HOW TO COMPLETE

You are requested to review and update the information in the 5 schedules where necessary:

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

change, and press “Save”. Please note that an error message will be triggered if there are changes in the prior year data that haven’t been confirmed by the user.



5. Errors and Warnings:

- **Warnings:** Follow-up on all items where a “YES” cell is highlighted in red and provides an explanation in order to promote the file to active.
- **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# 13: SUBMISSION MANAGEMENT

PURPOSE

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

HOW TO COMPLETE (MODIFIER)

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

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

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

HOW TO COMPLETE (APPROVER)

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

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

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

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

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

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

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

IMPORTANT

Reports

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

REPORTING

After completing steps # 1 – 13, the data in the submission file should be complete.

CMSMs and DSSABs are required to send in the following REPORTS (either hard copy or scanned copy) of the following sections of their **Recipient Active Version** of the 2016 Revised Estimates EFIS 2.0 submission:

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

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

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

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

Please mail the relevant forms or scan and e-mail them, by **Sep 30, 2016¹⁰** to:

childcarefunding@ontario.ca

OR

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

Once a submission is promoted to “Active” status, a CMSM or DSSAB has formally submitted their 2016 Revised Estimates EFIS 2.0 file to the Ministry of Education.

¹⁰ 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.

ASSISTANCE WITH EFIS

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

EFIS Technical Support

Telephone: (416) 326-8307

E-mail: efis.support@ontario.ca

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

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