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Financial Accountability & Data  
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**Ministère de l'Éducation**  
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et de l'analyse des données  
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**2017: EYCC10**

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

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

**DATE:** **August 18, 2017**

**SUBJECT:** **2017 Child Care Revised Estimates**

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This memorandum provides Consolidated Municipal Service Managers (CMSMs) and District Social Services Administration Boards (DSSABs) with information on completing their 2017 Revised Estimates submission for Child Care Programs. The deadline for completing your Revised Estimates submission has been extended to **September 29, 2017**. Please note that 2017 Revised Estimates submission is not required for Child and Family Programs in 2017.

Included in this memorandum is information on:

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

#### **Instructions to access and submit Revised Estimates forms**

The Revised Estimates forms are accessible through the [Financial Analysis and Accountability Branch website](#). Under the "Reporting to the Ministry" heading located on the top left portion of the home page, select the "EFIS 2.0 Login" link to login with your EFIS 2.0 user name and password. Please complete the "**M2017RES**" application to report consolidated Child Care information. Please refer to the *Instructions for completing the 2017 Revised Estimates* documents attached with this memo. CMSMs and DSSABs are required to promote their submission to "Active" status by **September 29, 2017**.

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

CMSMs and DSSABs are required to forward one signed scanned copy or hard copy of the following sections of their **active** 2017 Revised Estimates submission for the Child Care Programs:

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

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

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

Please send the above required documentation to:

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

OR

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

## **Policy for Late Filing**

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

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

If you are unable to submit your Revised Estimates by September 29, 2017 due to extenuating circumstances, please advise your Financial Analyst. A listing of Financial Analysts can be found on the [FAAB website](#).

Should you have any questions about completing the Revised Estimates or the financial reporting process, please contact your [Financial Analyst](#).

Yours truly,

***Original signed by:***

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

Enclosures:

- Instructions on Completing the 2017 Revised Estimates (Child Care)

cc: Julia Danos, Director, Early Years Child Care Programs & Service Integration Branch  
Abby Dwosh, Manager, Early Years Child Care Programs & Service Integration Branch  
Cheryl Chung, A/Manager, Financial Accountability & Data Analysis Branch  
Child Care Advisors, Early Years Child Care Programs & Service Integration Branch  
Financial Analysts, Financial Accountability & Data Analysis Branch

## Appendix A

### Summary of changes in the 2017 Revised Estimates forms

All input schedules	
Interim actuals and projections tabs	Interim actuals and projections tabs have been merged into one tab throughout the input schedules. Total service levels and expenditures (i.e. interim actuals and projections combined) must be entered in all input schedules.

Schedule 1.1 – Contractual Service Targets (base funding)	
Service Targets tab	Service targets are not prepopulated. The service targets from your signed 2017 agreement must be entered.
Service data tab	“recreation” has been replaced with “camps and authorized recreation”

*NEW* Schedule 1.1A – Contractual Service Targets – Expansion Plan	
Service targets and Service data for expansion plan	<p>New Schedule for Expansion Plan Service Targets and Service data has been added. Service targets are not prepopulated. The service targets from your signed 2017 agreement must be entered.</p> <p>New service targets for expansion plan:</p> <ul style="list-style-type: none"> <li>- Net new average monthly number of children served through fee subsidy by age group</li> <li>- Net new number of children served through increased access by age group</li> <li>- Number of children served through increased affordability by age group</li> </ul> <p>New service data for expansion plan:</p> <ul style="list-style-type: none"> <li>- Net new average monthly number of children served through fee subsidy by age group and income level</li> <li>- Net new number of children served through increased access by age group</li> <li>- Number of children served through increased affordability by age group</li> </ul>

<b>*NEW* Schedule 1.1B – Contractual Service Targets – ELCC</b>	
Service targets and Service data for ELCC	<p>New Schedule for ELCC Service Targets and Service data has been added. Service targets are not prepopulated. The service targets from your signed 2017 agreement must be entered.</p> <p>New service targets for ELCC:</p> <ul style="list-style-type: none"> <li>- Net new average monthly number of children served through fee subsidy by age group</li> <li>- Net new number of children served through increased access by age group</li> <li>- Net new number of children served through community based capital projects by age group</li> <li>- Number of children served through increased affordability by age group</li> </ul> <p>New service data for ELCC:</p> <ul style="list-style-type: none"> <li>- Net new average monthly number of children served through fee subsidy by age group and income level</li> <li>- Net new number of children served through increased access by age group</li> <li>- Net new number of children served through community based capital projects by age group</li> <li>- Number of children served through increased affordability by age group</li> </ul>

<b>Schedule 1.2 – Other Service Targets (base funding)</b>	
Purchase of Service Agreements	<p>New Reporting Requirements:</p> <ul style="list-style-type: none"> <li>- Number of licensed child care spaces (centre and home based, excluding board operated programs) supported through a purchase of service agreement</li> <li>- Number of school board operated programs for which the CMSM or DSSABs has a purchased of service agreement</li> <li>- Number of child care spaces supported through a purchase of service agreement with a school board</li> </ul>

<b>*NEW* Schedule 1.2A – Other Service Targets – Expansion Plan</b>	
Other Service Targets for expansion plan	<p>New other Service data for the Expansion plan:</p> <ul style="list-style-type: none"> <li>- Net new number of children served through fee subsidy by age group and income level</li> <li>- Average percentage decrease in child care fee through increased affordability</li> </ul>

<b>*NEW* Schedule 1.2B – Other Service Targets – ELCC</b>	
Other Service Targets for ELCC	<p>New other Service data for the ELCC</p> <ul style="list-style-type: none"> <li>- Net new number of children served through fee subsidy by age group and income level</li> <li>- Number of licensed early learning and child care spaces by auspice and type of setting (i.e. centre/home)</li> <li>- Average percentage decrease in child care fee through increased affordability</li> </ul>

<b>*NEW* Schedule 1.3 – Community Based Capital Projects</b>	
New Schedule for ELCC Community Based Capital Projects	<p>The following details for each community based capital project (whether expenditures are incurred or committed) must be entered:</p> <ul style="list-style-type: none"> <li>- Project name, Project budget, Project location, Non-profit licensee name, Current capacity by age group, Proposed capacity by age group, Expected construction start date, and Expected completion date</li> </ul>

<b>*NEW* Schedule 1.4 – Prior Year Expenditures</b>	
New Schedule for 2016 Expenditure Breakdown	<p>2016 total expenditure must be broken down by age group. The following expense categories are included in the total expenditure:</p> <ul style="list-style-type: none"> <li>- General Operating</li> <li>- Fee Subsidy – Regular</li> <li>- Fee Subsidy - Camps and Authorized Recreation</li> <li>- Ontario Works – Formal</li> <li>- Ontario Works – Informal</li> <li>- Special Needs Resourcing</li> <li>- Repairs and Maintenance</li> <li>- Play Based Material and Equipment</li> <li>- Capacity Building</li> </ul>

<b>Schedule 2.3 – Adjusted Gross Expenditures (base funding)</b>	
By Auspice	<p>Full expenditure details by Auspice are no longer required. Report the adjusted gross expenditure total amounts by the four auspices:</p> <ol style="list-style-type: none"> <li>1. Total in not-for-profit</li> <li>2. Total in for-profit</li> <li>3. Total in directly operated</li> <li>4. Total in other auspices</li> </ol>
By Age Group	<p>Full expenditure details (gross expenditures, required parent contributions and other offsetting revenues) by expense category are required by age group. Administration will be reported under the unspecified age group.</p>
Parental Full Fees (Directly operated Only)	<p>Parental full fees in directly operated centers will be reported under the Required Parental Contribution column.</p>

<b>*NEW* Schedule 2.3A – Adjusted Gross Expenditures – Expansion Plan</b>	
New Schedule for Expansion Plan Expenditures	<p>Adjusted gross expenditures totals are required to be reported by auspice and priority. Expenditure details by category are required to be reported by age group.</p>

<b>*NEW* Schedule 2.3B – Adjusted Gross Expenditures – ELCC</b>	
New Schedule for ELCC Expenditures	<p>Adjusted gross expenditures totals are required to be reported by auspice and priority. Expenditure details by category are required to be reported by age group.</p>

<b>Schedule 3.1 – Entitlement (base funding)</b>	
Adjustment for flexibility applied to Expansion Plan	A line has been added to indicate the unused base funding used to fund Expansion Plan overspending as a result of exercising limited financial flexibility between base funding and expansion plan funding.
Breakdown of capital	Breakdown of capital tab has been removed as there is no longer a capital retrofit allocation

<b>*NEW* Schedule 3.1A – Entitlement – Expansion Plan</b>	
New Schedule for Expansion Plan Entitlement	<p>New schedule has been added to calculate entitlement amount for expansion plan.</p> <p>Unused 2017 expansion plan allocation can be carried forward to 2018. The amount of unused funding that will be carried forward to 2018 must be entered in carry forward and recovery tab of the entitlement schedule.</p> <p>Unused expansion plan allocation that is not indicated as amounts to carry forward in this schedule will be recovered by ministry</p>

<b>*NEW* Schedule 3.1B – Entitlement – ELCC</b>	
New Schedule for ELCC Entitlement	<p>New schedule has been added to calculate entitlement amount for ELCC.</p> <p>Up to one third of the 2017 ELCC allocation is eligible for carry forward. The amount of unused funding that will be carried forward to 2018 must be entered in carry forward and recovery tab of the entitlement schedule.</p> <p>Unused ELCC allocation that is not indicated as amounts to carry forward in this schedule will be recovered by ministry</p>

<b>Schedule 4.3 – Wage Enhancement Allocation Schedule</b>	
Wage Enhancement Administration	<p>Replaced "number of operators who received Wage Enhancement administration funding" with the following two data elements:</p> <ol style="list-style-type: none"> <li>1. Number of child care centres that received Wage Enhancement administration funding</li> <li>2. Number of Home child care agencies that received Wage Enhancement administration funding</li> </ol>