

Ministry of Education
Financial Accountability & Data
Analysis Branch

900 Bay Street
24th Floor, Mowat Block
Toronto, ON M7A 1L2

Ministère de l'Éducation
Direction de la responsabilité
financière et de l'analyse des
données

900, rue Bay
24^e étage, édifice Mowat
Toronto ON M7A 1L2



2018: EYCC14

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: **October 19, 2018**

SUBJECT: **2018 Child Care Revised Estimates**

This memorandum provides Consolidated Municipal Service Managers (CMSMs) and District Social Services Administration Boards (DSSABs) with information on completing their 2018 Revised Estimates submission for Child Care. The deadline for completing your Revised Estimates submission has been extended to **November 16, 2018**.

Included in this memorandum is information on:

- Instructions to access and submit the 2018 Revised Estimates forms
- Materials to forward to the Ministry
- Policy for Late Filing
- Summary of Child Care changes in the 2018 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 \(FAAB\) website](#). Under the "Reporting to the Ministry" heading located on the top left portion of the home page, select the "EFIS 2.0 Login" link to login with your EFIS 2.0 user name and password. Please complete the "**M2018RES**" application to report consolidated Child Care information. Please refer to the *Instructions for completing the 2018 Revised Estimates – CMSMs & DSSABs* document attached with this memo.

CMSMs and DSSABs are required to promote Child Care submission to "Active" status by **November 16, 2018**.

Materials to forward to the Ministry

CMSMs and DSSABs are required to forward one signed scanned copy of the following sections of their **active** 2018 Revised Estimates submission.

- 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 must submit the following in electronic form:

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

Please send the above required documentation to:

childcarefunding@ontario.ca

Policy for Late Filing

In the event that the Revised Estimates submission is not received by the Ministry within 30 days after the **November 16, 2018** due date, funding may be withheld from the CMSMs/DSSABs regular cash flow in accordance with the late filing policy outlined in Schedule F of your 2018 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 **November 16, 2018** due to extenuating circumstances or should you have any questions regarding the completion of the submission or reporting process, please advise your Financial Analyst. A listing of Financial Analysts can be found on the [FAAB website](#).

Yours truly,

Original signed by:

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

Enclosures:

- Instructions on Completing the 2018 Revised Estimates – CMSMs & DSSABs (Child Care)

cc:

- Jill Dubrick, Director, Early Years and Child Care Programs & Service Integration Branch
- Katie Anderson, A/Manager, Early Years and Child Care Programs & Service Integration Branch
- Cheryl Chung, A/Manager, Financial Accountability & Data Analysis Branch
- Early Years Advisors, Early Years and Child Care Programs & Service Integration Branch
- Financial Analysts, Financial Accountability & Data Analysis Branch

Appendix A

Summary of Child Care Changes in the 2018 Revised Estimates Forms

Schedule 1.1A – Contractual Service Targets – Expansion Plan	
Service Data Tab	<p>The Average Monthly Number of Children Served no longer needs to be reported by income level at the Revised Estimates cycle.</p> <p>Please note that Fee Subsidies by Income level must be reported on at the 2018 Financial Statements cycle.</p>
	<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	<p>The Average Monthly Number of Children Served no longer needs to be reported by income level at the Revised Estimates cycle.</p> <p>Please note that Fee Subsidies by Income level must be reported on at the 2018 Financial Statements cycle.</p>
Schedule 1.2 – Other Service Targets – General Funding	
Staff FTEs Tab	<p>The Number of FTEs is no longer a reporting requirement for General Operating</p>
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>
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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	<p>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).</p>
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	<p>This tab has been deleted. Reporting is no longer required by priority.</p>

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	This schedule has been removed. The miscellaneous category will no longer be available for previously categorized system needs expenditures.

Schedule 3.0 – Child Care Allocations and Wage Enhancement Funding	
UPDATED Allocation Information	The following allocation information has been added to this schedule to reflect new initiatives : <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	The following entitlement information has been added to this schedule to reflect new initiatives : <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	New service data for The Journey Together for each project: <ul style="list-style-type: none">· Number of Children Served· Average Monthly Number of Children Served – Fee Subsidy by age group
Expenditures Tab	The Ministry will populate the project name, project type, and allocation (operating) for each project as per the approved application form. The following details for each Journey Together project must be entered: <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

There is no variance reporting requirement at the Revised Estimates cycle. Please note that the variance report must be reported on at the 2018 Financial Statements cycle.