



Ministry of Education

EarlyON Child and Family Centres (2019)

*Business Practices and Funding Guideline for
Service System Managers*

JUNE 2019

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SECTION 1: INTRODUCTION

The Ministry of Education (“the ministry”) is pleased to release the 2019 EarlyON Child and Family Centres Business Practices and Funding Guideline for Service System Managers (EarlyON Guideline).

OVERVIEW

The EarlyON Guideline is directed toward Consolidated Municipal Service Managers (CMSM) and District Social Services Administration Boards (DSSAB) who are responsible for the local management of EarlyON Child and Family Centres as part of their responsibility for the service system management of child care and other human services. This guideline is intended to provide service system managers with an overview of program expectations and the ministry’s funding methodology, and to set out eligible expenditures and reporting requirements for EarlyON Child and Family Centres.

In 2018 the ministry transformed its child and family programs into an integrated system of services and supports for children ages 0-6 and their parents¹ and caregivers². EarlyON Child and Family Centres now integrate the four previous ministry-funded child and family programs: Ontario Early Years Centres, Parenting and Family Literacy Centres, Child Care Resource Centres and Better Beginnings, Better Futures.

In June 2017, the Province of Ontario announced the 2018 and 2019 allocations for Ontario EarlyON Child and Family Centres. This included an additional \$40 million in new funding through the Canada-Ontario Bilateral Agreement and Action Plan on Early Learning and Child Care.

These investments are intended to support up to 100,000 more child and family visits and up to 100 new centres province wide by 2020, based on local needs assessment and planning so that services are responsive to community need.

EarlyON Child and Family Centre programs are supported by:

- A legislative framework that recognizes the role of service system managers;
- Increased investments in EarlyON Child and Family Centres; and
- A provincial pedagogy for the early years to guide programming: *How Does Learning Happen, Ontario’s Pedagogy for the Early Years, 2014* (HDLH).

¹ Throughout this guideline, parents are defined as inclusive of both parents and legal guardians.

² Throughout this guideline, caregivers are broadly defined as all adults that care for young children including, but not limited to, home child care providers, nannies, grandparents and other family members.

The *2019 EarlyON Child and Family Centre Business Practices and Funding Guideline for Service System Managers* includes the following changes:

- Information about the Community-based Early Years and Child Care Capital Program;
- Information about the Community-based EarlyON Child and Family Centre Capital Program;
- Requirements for Indigenous-led Child and Family Programs;
- Direction around the provision of Respite Child Care in EarlyON Centres;
- Updates to the Registered Early Childhood Educator (RECE) staffing requirement;
- Inclusion of a grand-parenting provision for the RECE staffing requirement; and
- Inclusion of a new EFIS date reporting element.

If you have any questions about the information included in this guideline, please contact your Early Years Advisor.

EARLYON CHILD AND FAMILY CENTRES

Objectives:

EarlyON Child and Family Centres must be designed and delivered to achieve the following key goals and objectives:

- Parents and caregivers have access to high quality services that support them in their role as their children's first educators, enhance their well-being, and enrich their knowledge about early learning and development.
- Children have access to play and inquiry-based learning opportunities and experience positive developmental health and well-being.
- Parents and caregivers have opportunities to strengthen their relationships with their children.
- Services and supports are responsive to community needs.
- Francophone children and families have access to French language programs and gain enhanced knowledge about language and identity acquisition.
- Indigenous children and families have access to culturally responsive programming.
- Parents and caregivers are provided with timely, relevant and up to date information about community and specialized services.
- Local service providers such as CMSMs/DSSABs, school boards, EarlyON providers and other community partners work in collaboration to strengthen partnerships, coordinate access to services and ensure that EarlyON Child and Family Centres are an intergrated part of the Ontario early years system.

Vision and Guiding Principles

EarlyON Child and Family Centres are intended to support children, parents and caregivers in learning, growing and connecting – together.

It is expected that CMSMs and DSSABs, school boards and local service providers will be guided by the following principles when developing, delivering and evaluating Child and Family Centre programs and services:

- Child and Family Centred:* All programs and services are designed and delivered to meet the unique needs of parents, caregivers and young children to support their learning, development and well-being.
- Welcoming:* EarlyON Child and Family Centres provide a warm and welcoming environment based on the foundational conditions for supporting growth and long-term success (belonging, well-being, engagement and expression). See below for more information on *How Does Learning Happen? Ontario's Pedagogy for the Early Years*.
- High Quality:* Programs and services are designed to support positive experiences and outcomes and foster nurturing relationships between children, parents and caregivers, and are based on the latest evidence and research.
- Inclusive:* Programs and services are accessible and responsive to children, parents and caregivers with varying abilities and cultural, language, socio-economic, sexual orientation and religious backgrounds.
- Integrated:* Programs and services are developed, coordinated and delivered in a cohesive manner in collaboration with broader community services, school boards, early years partners, primary care providers, parents and caregivers.
- Community Led:* Communities, educators, parents and caregivers are engaged in designing EarlyON Child and Family Centre programs and services that embrace and build on their strengths, address identified gaps and meet their unique needs on an ongoing basis.

Pedagogical Framework for EarlyON Child and Family Centres

EarlyON Child and Family Centres are expected to provide programs that reflect the view of children, parents, caregivers and educators as competent, capable, curious and rich in potential and experience. Guided by *How Does Learning Happen? Ontario's Pedagogy for the Early Years, 2014* (HDLH), EarlyON Child and Family Centres provide an environment that engages parents and caregivers as co-learners and leaders in influencing positive experiences and outcomes for children, families and the community.

CMSMs and DSSABs, local service providers and school boards offering EarlyON Child and Family Centre programs and services are expected to use HDLH to guide the development and delivery of local programs. HDLH supports the adoption of a common pedagogical approach across early years settings, based on the four foundations for learning: belonging, well-being, engagement and expression. The following documents are available to help strengthen program quality in early years settings including EarlyON Child and Family Centres:

- *How Does Learning Happen? Ontario's Pedagogy for the Early Years*
- *Think, Feel Act: Lessons from Research about Young Children*

BRANDING, COMMUNICATIONS, AND WEBSITE

Branding

In November 2017, the ministry launched a branding strategy and renewed visual identity that brought together the four previous child and family programs under one integrated brand designed to resonate with both parents and stakeholders.

The ministry has been working closely with service system managers to increase the public's awareness of EarlyON Child and Family Centres. This includes providing partners with the opportunity to order EarlyON branded products through the Service Ontario Publication website, including brochures, posters, and bookmarks.

The ministry will continue to provide partners with the opportunity to order EarlyON signage for permanent, temporary and/or mobile sites to build awareness and consistency of the brand for families across the province.

The ministry provides opportunities for co-branding for organizations that contribute funding towards child and family programs. Organizations that contribute 20 per cent or more of their program's child and family funding would have the option to include their brand logo with the EarlyON logo on all signage. Organizations that contribute space to operate child and family programs that is equal to 20 per cent or more of the program's funding may also include their logo on EarlyON signs for those sites.

For further information on EarlyON signage or to submit a request, please contact EarlyON@ontario.ca.

Website

The ministry operates the EarlyON Child and Family Centre website, where parents can easily access information, resources and tools connecting them to a range of early years programs. CMSMs and DSSABs are required to submit EarlyON program updates (i.e. hours of operation, contact and telephone information) through the ministry's EarlyON email account at EarlyON@ontario.ca.

Communications with the Sector

Unless the ministry specifies that it requires joint communications to the sector, CMSMs and DSSABs should not utilize the provincial logo on any external communications.

Confidentiality and Public Announcements

Announcements regarding EarlyON Child and Family Centres are communications opportunities for the federal government, the provincial government and CMSMs and DSSABs. CMSM and DSSAB announcements related to funding received for EarlyON Child and Family Centres must clearly acknowledge the contributions made by the Province of Ontario and the Government of Canada. In addition, any such communications opportunities should remain confidential until they are announced publicly by the Province of Ontario and the Government of Canada or jointly by the provincial government, federal government, and CMSMs and DSSABs. The intent is to help promote the role of the Government of Canada, the ministry, CMSMs and DSSABs, and community partners in bringing new investments to local communities.

SECTION 2: FUNDING APPROACH

Funding Methodology

As of January 1, 2018, the ministry established a new funding approach grounded in transparency and responsiveness and to better align with the CMSM/DSSAB budget cycle. This approach uses data elements that have been recommended by stakeholders, are reflective of the key program goals, child and family needs, and are consistent with many elements used in the ministry's child care funding formula.

This funding approach also takes into consideration the requirement for communities to provide mandatory core services as well as customized community connections that meet unique local needs. It also allows CMSMs and DSSABs to build on the existing strengths of early years programs, and to stabilize and transform service while being increasingly responsive to the strengths and needs of children and families.

Funding for EarlyON Child and Family Centres is comprised of the following components:

- \$250,000 base allocation for each CMSM or DSSAB
- Remaining funding has been distributed using the following data elements:

Data Element	Source
Number of children ages 0-6	Ministry of Finance
Low-Income Cut Off (LICO) scores	2011 Survey of Household Spending (Statistics Canada)
Number of families that speak French at home	2011 Census (Statistics Canada)
Number of Indigenous children ages 0-4	2011 Survey of Household Spending (Statistics Canada)
Number of families that speak a language other than English or French at home	2011 Census (Statistics Canada)
Population density	2011 Census (Statistics Canada)

The ministry has also included a funding enhancement mechanism to ensure all communities receive a minimum increase of approximately 10 percent above pre-2018 estimated funding levels³.

³ This increase is based on an estimated community base for each CMSM/DSSAB comprised of funding for Ontario Early Years Centres, Parenting and Family Literacy Centres, Child Care Resource Centres, Better Beginnings, Better Futures, Early Child Development Planning, Data Analysis Services, Early Literacy Specialists, and, where applicable, System Needs and Best Start Demonstration Funding.

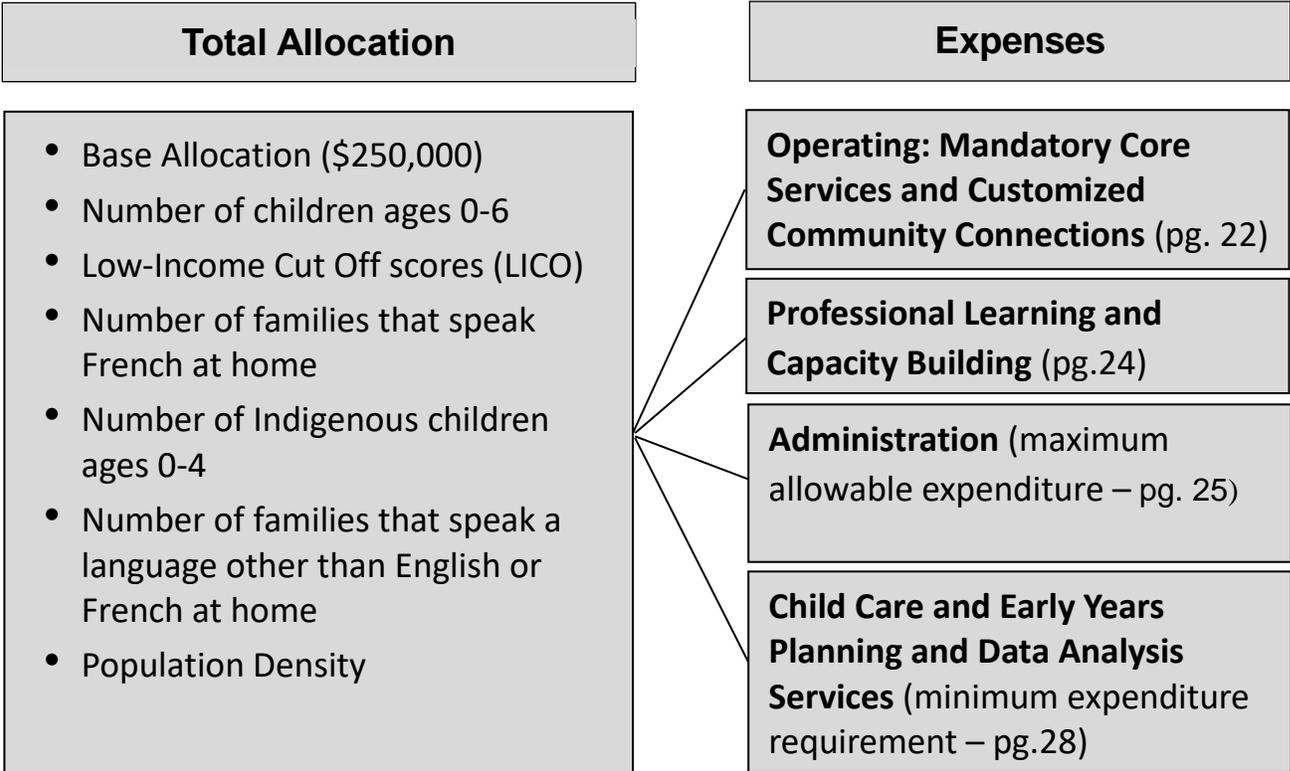
Allocations and Expenses

The allocation/expense model provides increased flexibility for service system managers to respond to the needs of their local system of EarlyON Child and Family Centres.

CMSMs and DSSABs have flexibility to spend their allocations on any of the expense/program categories to meet the provincial requirements to deliver mandatory core services and customized community connections for EarlyON Child and Family Centres. Please note there is a maximum expenditure requirement for Administration, and a minimum expenditure requirement for Child Care and Early Years Planning and Data Analysis Services.

Additional details regarding all the expense categories are outlined in section five of this guideline.

EarlyON Child and Family Centre Allocation and Expense Model



Municipal Contributions

EarlyON Child and Family Centres are wholly funded by the provincial and federal government. CMSMs and DSSABs are encouraged to maintain and/or consider making municipal contributions to enhance programs and services and support integration with other human and early years programs and services where appropriate. CMSMs and DSSABs will be required to report municipal contributions to the ministry through financial reporting.

SECTION 3: FRAMEWORK FOR EARLYON CHILD AND FAMILY CENTRES

“Families are composed of individuals who are competent and capable, curious, and rich in experience. Families love their children and want the best for them. Families are experts on their children. They are the first and most powerful influence on children’s learning, development, health, and well-being. Families bring diverse social, cultural, and linguistic perspectives. Families should feel that they belong, are valuable contributors to their children’s learning, and deserve to be engaged in a meaningful way.”

Excerpt from How Does Learning Happen? Ontario’s Pedagogy for the Early Years

MANDATORY CORE SERVICES

To achieve the intended goals and outcomes of EarlyON Child and Family Centre programs, the ministry has identified a suite of mandatory core services that must be available to children and families across the province. CMSMs and DSSABs are required to manage the local delivery of these core services related to:

- supporting early learning and development,
- engaging parents and caregivers, and
- making connections for families.

CMSMs and DSSABs can choose to directly operate EarlyON Child and Family Centres or enter into a purchase of service agreement with publicly-funded school boards and/or non-profit local service providers.

CMSMs and DSSABs must prioritize EarlyON Child and Family Centre funding to ensure the provision of consistent, high quality core services at no fee to participants. The mandatory core services include:

Supporting Early Learning and Development

EarlyON Child and Family Centres must offer drop-in programs and other programs and services that build responsive adult-child relationships, encourage children’s exploration, and promote play and inquiry, based on the pedagogy in HDLH.

Early learning and development programs are most effective when the content of learning is foregrounded in relationships and focused on supporting the development of strategies, dispositions, and skills for lifelong learning through play and inquiry.

Engaging Parents and Caregivers

EarlyON Child and Family Centres must actively work to develop programs that cultivate authentic, caring relationships and connections that create a sense of

belonging. This means that wherever possible, engagement with parents and caregivers should occur with children present. Engaging with parents and caregivers also includes:

- Inviting conversations and information sharing about child development, parenting, nutrition, play and inquiry-based learning, and other topics that support their role.
- Providing targeted outreach opportunities that are responsive to community needs. This includes connecting with parents and caregivers who could benefit from EarlyON Child and Family Centre programs and services but are not currently accessing services for a variety of reasons.
- Collaborate with other support programs to enhance parent and caregiver well-being, enrich adult-child relationships, and to support parents and caregivers in their role(s).

As noted above, parent and caregiver engagement may take place in a variety of formats depending on the needs of the community. Engagement may include group discussions, informal one on one engagement, printed and electronic resources or other engagement opportunities as appropriate.

Making Connections for Families

EarlyON Child and Family Centres must continuously look for opportunities to facilitate stronger relationships within their local community and assist parents and caregivers in accessing services and supports that respond to a family's unique needs. This includes:

- Ensuring EarlyON Child and Family Centre staff have relationships with community partners and an in-depth knowledge of their community resources to allow for seamless transitions (warm hand-offs) for families who may benefit from access to specialized or other services.
- Responding to a parent/caregiver concern about their child's development through conversations and observations. In some cases, staff may direct parents/caregivers to seek additional supports from primary care or other regulated health professionals.
- Sharing information and facilitating connections with specialized community services (such as children's rehabilitation services), coordinated service planning, public health, education, child care, and child welfare, as appropriate.
- Providing information about programs and services available for the whole family beyond the early years.

Informed by their local service planning process, CMSMs and DSSABs have the flexibility to determine how these services are delivered, the design and development of programs to meet core services, and who will deliver EarlyON Child and Family Centre programs and services.

SERVICE DELIVERY METHODS

CMSMs and DSSABs have flexibility to offer EarlyON Child and Family Centre programs and services through a variety of service delivery methods. While it is mandatory to establish centres, providing mobile services, virtual resources and local phone lines is optional and at the discretion of individual CMSMs and DSSABs. EarlyON Child and Family Centre programs and services are intended to be community-based (including schools, community buildings/spaces, and common areas within residential areas) and must not be offered within individual homes.

Schools-Based Approach

Schools provide an environment where services can be co-located and integrated for the purpose of reducing transitions, building stronger connections between children, families, and early years and school professionals, and supporting a consistent approach to early learning and education as part of a continuum of learning.

The ministry encourages the use of a schools-based approach in alignment with other child care and early years initiatives whenever possible. This includes locating EarlyON Child and Family Centres within schools and encouraging the integration of EarlyON Child and Family Centres and school communities.

Mandatory Centres

Mandatory Centres are physical program sites where children, parents and caregivers can participate in child and family programs and services in-person. Centres may be located within schools or community buildings or may stand alone. CMSMs and DSSABs must:

- Offer centre-based core services year-round and at least five days per week, including either Saturday or Sunday. This requirement may be met by offering the core services in different centres on different days of the week.

CMSMs and DSSABs may choose to have several centres within their boundaries, operating at different times and on different days of the week, based on parent and caregiver needs. CMSMs and DSSABs may also consider offering evening services to expand access to working parents and caregivers. However, this is not mandatory and should be based on identified community needs.

OPTIONAL SERVICE DELIVERY METHODS

Mobile Services

CMSMs and DSSABs can offer programs and services outside of centres to further integrate EarlyON Child and Family Centres with broader community services and to enhance service access (e.g., mobile programs for residents living in high-density areas, weekly programs in libraries in rural communities). Mobile programs often involve “set-up and take-down” and operate in shared space.

Mobile services may have regular or irregular days, times and locations of operation. CMSMs and DSSABs and service providers must establish an appropriate mechanism to communicate to parents and caregivers about these services and their locations, dates and times of operations.

CMSMs and DSSABs may also consider coordinating transportation options to increase program accessibility where necessary and feasible.

Virtual Services and Resources

CMSMs and DSSABs may provide online resources, information and other services for parents and caregivers related to the suite of core EarlyON Child and Family Centre programs and services (e.g., websites, social media, Skype services). These may be particularly beneficial for communities with disperse populations or multiple language needs.

Local Phone Lines

Information about EarlyON Child and Family Centre programs and services, including information about child development, parenting supports and play and inquiry-based learning can be embedded in existing community phone-based information services (e.g., 211 or 311).

CUSTOMIZED COMMUNITY CONNECTIONS

Community Partnerships to Support Core Service Delivery

The ministry recognizes the importance of integrating EarlyON Child and Family Centres within the broader context of local community services, to meet its core service requirements (e.g. child care, public health, employment and training programs, recreation programs, public libraries, schools, and specialized services). Joint community-based planning supports greater integration resulting in easier access and better client experiences for children and families.

Leveraging Partnerships to Create Customized Community Connections

For EarlyON Child and Family Centres to be effective, supports for parents and early learning and development must be developed with an understanding of the needs, qualities, and priorities of the community that is being served.

Through the local service planning process, CMSMs and DSSABs may identify a specific priority or need in a given neighborhood or community. In such cases, CMSMs and DSSABs may wish to leverage and further develop the partnerships that EarlyON Child and Family Centres have with different community services to develop specific strategies and/or targeted approaches to support this identified need.

For example, in a community that has a large number of children and families that are newcomers to Canada, an EarlyON Child and Family Centre may wish to work more closely with settlement services to coordinate services for families. This may include

hosting a series of information sessions that relate to newcomers at the EarlyON Child and Family Centre (e.g. housing, employment, education) or using the EarlyON Child and Family Centre as a hub to access other programs (e.g. language classes).

Coordinated service planning also helps to ensure that children, parents and caregivers have easy and efficient access to the services they need.

Customized community connections should only be considered once the EarlyON Child and Family Centre core service expectations are being met on a regular and consistent basis.

Child Minding

EarlyON Child and Family Centres may offer child minding services during parent/caregiver programs or to allow parents to access other community services (e.g., postpartum depression support programs, employment and training services), provided that parents/caregivers remain onsite in accordance with requirements under the *Child Care and Early Years Act, 2014*.

In addition to child minding, CMSMs and DSSABs may choose to offer respite child care within the parameters described below.

Respite Child Care

Respite child care is intended to support parents who require short-term and/or occasional care for their children. CMSMs/DSSABs have the option of working with service providers to offer respite child care, as a customized community connection, in EarlyON Child and Family Centres.

CMSMs and DSSABs who choose to exercise this option would determine which locations would offer and be funded for respite child care based on local service plans and community needs. Respite child care may be funded using existing provincial funding for EarlyON Centres. CMSMs/DSSABs should work with EarlyON service providers to determine the prioritization of respite child care for families in their communities.

If provincial EarlyON funding is insufficient to cover all expenses related to respite child care, CMSMs/DSSABs may work with EarlyON service providers to establish fees for respite care or find alternative funding sources to partially or fully cover the costs of delivering this service. Where a fee is charged, respite child care must be offered as a not-for-profit, full cost recovery program.

Respite child care should only be considered once the EarlyON Centre core service expectations are being met on a regular and consistent basis in a community.

EarlyON Centres that provide respite child care must comply with legislative and

regulatory requirements for unlicensed child care included in the *Child Care and Early Years Act, 2014*:

- Providing care for no more than 5 children at any one time (section 6 (3) 2 of *Child Care and Early Years Act, 2014*);
- The group of children must not include more than two children who are younger than two years old (section 6 (3) 2 of *Child Care and Early Years Act, 2014*);
- Effective July 1, 2019, the group of children must not include more than three children who are younger than two years old;
- Child care can only be provided at one premises per corporation (section 7 of *Child Care and Early Years Act, 2014*);
- EarlyON Centres must disclose to parents that they are unlicensed and retain a record of that disclosure (section 12 of *Child Care and Early Years Act, 2014*);
- Providing receipts for payment, when requested (section 15 of *Child Care and Early Years Act, 2014*);
- Parents must not be prevented from accessing their children or the premises where child care is provided (with limited exceptions listed in section 10 (1) and 10 (2) of *Child Care and Early Years Act, 2014*); and
- Providers must not have been convicted of an offence identified in section 9 of the CCEYA or have had their authority to practice restricted by the College of Early Childhood Educators, the Ontario College of Teachers or the College of Social Workers and Social Service Workers (section 9 of *Child Care and Early Years Act, 2014*).

In addition, EarlyON providers must disclose to parents that children may be on the premises with parents/caregivers who have not submitted a Vulnerable Sector Check.

Under section 30 (1) of the *Child Care and Early Years Act, 2014*, the ministry has the authority to enter and inspect a premises where it suspects on reasonable grounds that child care is provided.

CMSMs/DSSABs are responsible for ensuring that up-to-date records of the name and addresses of EarlyON locations providing respite child care are reported to the ministry. Please send your updates to EarlyON@ontario.ca.

REGISTERED EARLY CHILDHOOD EDUCATOR STAFF REQUIREMENT

Programming in EarlyON Child and Family Centres should be designed to foster positive outcomes and support nurturing relationships for children, parents and caregivers based on the latest evidence and research. Registered Early Childhood Educators (RECEs) have specialized knowledge and expertise related to child development and play and inquiry-based learning that is essential to delivering high quality early years programs and services, such as drop-in programs in EarlyON Centres. As regulated professionals, RECEs are required to practice in accordance with a Code of Ethics and Standards of Practice which guide their relationships with children and families.

CMSMs and DSSABs are required to ensure that mandatory core services related to supporting early learning and development at every EarlyON Child and Family Centre are overseen by an RECE. RECEs must be members in good standing of the College of Early Childhood Educators. The ministry recommends RECE qualifications for all staff delivering services related to early learning and development.

Aligned with the other mandatory core services, CMSMs and DSSABs have the flexibility to determine if additional staff with specialized skill sets may be responsive to community needs. It is expected that staff will engage in continuous professional learning opportunities to keep informed of the latest research on adult education, child development, play and inquiry-based pedagogy, and other relevant topics.

RECE Exemption

Where an EarlyON Child and Family Centre is unable to recruit at least one RECE to oversee mandatory core services related to supporting early learning and development, the CMSM or DSSAB may grant an exemption from the requirement.

This exemption does not apply to persons that have been members of the College of Early Childhood Educators in the past, but have resigned or had their membership suspended, cancelled or revoked, or who have let their membership lapse, or who have satisfied the educational requirements to be registered as members of the College but have not become members.

In determining whether to grant an exemption, the CMSM or DSSAB should consider the proposed candidate's experience and expertise including previous experience in child and family programs, membership in another relevant regulated profession (e.g., social work, nursing, etc.) and any other factors the CMSM or DSSAB deems relevant in consultation with the Centre.

It is expected that these staff will also engage in continuous professional learning opportunities to keep informed of the latest research on adult education, child development, play and inquiry-based pedagogy, and other relevant topics.

CMSMs and DSSABs must review these exemptions on an annual basis to monitor compliance with this requirement, identify challenges and develop strategies to support service providers in meeting this requirement. This may include transition planning, ensuring capacity to deliver core services related to early learning and development, and human resource approaches (e.g. recruitment and staffing strategies, qualifications upgrading). Exemptions are not meant to be extended indefinitely.

Starting in 2019, the transition period for ensuring EarlyON Child and Family Centres employ at least one RECE at every centre will increase from three to five years. This change means that this staffing requirement must be met by January 1, 2023.

CMSMs and DSSABs must document the reasons for providing an exemption and will be required to report the number of service providers and number of staff that have been provided an exemption through financial reporting.

Grand-parenting Provision

CMSMs and DSSABs may also grant an exemption from the RECE requirement for EarlyON Centres employing a staff person to oversee mandatory core services who is not an RECE but who has at least 10 years of experience working in a child and family program setting as of January 1, 2019. This provision is intended to support the retention of long-tenured child and family program staff in their positions, including the rehiring of staff who have recently left their position, but where that position has not yet been filled.

In order to qualify under this grand-parenting provision, a staff person must have been employed for a total of 10 or more years, as of January 1, 2019 in one or more of the following child and family programs:

- Ontario Early Years Centres
- Parenting and Family Literacy Centres
- Child Care Resource Centres
- Better Beginnings, Better Futures

This provision does not apply to persons that have been members of the College of Early Childhood Educators in the past, but have resigned or had their membership suspended, cancelled or revoked, or who have let their membership lapse, or who have satisfied the educational requirements to be registered as members of the College but have not become members.

In addition, this provision does not apply to new hiring for positions that will oversee the delivery of mandatory core services related to supporting early learning and development. For any new hiring for such positions, EarlyON Centres are required to recruit an RECE. Where they are unable to do so, the CMSM or DSSAB may grant an RECE exemption as described above.

CMSMs and DSSABs will be required to report the number of service providers and number of staff that have been provided an exemption or qualify under the grand-parenting provision through financial reporting.

Qualifications Upgrade Program

The ministry funds the Early Childhood Education Qualifications Upgrade Program (ECE QUP) which supports individuals working within the early years sector who have been accepted to an Ontario College of Applied Arts and Technology to pursue their Early Childhood Education (ECE) diploma and become eligible to apply for membership with the College of Early Childhood Educators. Support is provided through education grants, travel grants, training allowances and book allowances.

Francophone and First Nation, Métis and Inuit communities have identified challenges recruiting and retaining qualified early childhood educators to deliver culturally responsive programs. In an effort to support staff in child care and early years settings in upgrading their skills the ECE QUP prioritizes applicants living/and or working

in these communities.

The ECE QUP also includes a Leadership Grant Stream which was established to support professional development opportunities for program staff (e.g. RECEs designated to leadership positions and/or responsibilities).

For more information on the ECE QUP, please visit the program's website at <http://www.ecegrants.on.ca/ece-qualifications-upgrade-program/>.

ADDITIONAL EARLYON CHILD AND FAMILY CENTRE REQUIREMENTS

CMSMs and DSSABs must ensure that appropriate policies and procedures are in place to ensure that EarlyON Child and Family Centres are delivered in a way that promote the health, safety and well-being of children and families being served. This includes ensuring that policies and procedures are in place for service providers regarding:

- Vulnerable Sector Screens
- First Aid
- Emergency Plans
- Sanitation and maintenance
- Workplace health and safety relating to staff
- Complaints and resolutions processes
- Reporting serious incidents to the CMSM or DSSAB and processes for determining appropriate, if any, response is required.

Where an incident has occurred that may result in media attention, CMSMs and DSSABs are required to report this to the ministry. CMSMs and DSSABs may contact their Early Years Advisor in the Early Years and Child Care Division.

EarlyON Child and Family Centres must be operated in accordance with all federal, provincial and municipal legislation and regulations as well as ministry policies and guidelines.

Duty to Report

Everyone, including members of the public and professionals who work closely with children, is required by law to report suspected cases of child abuse or neglect. Anyone with reasonable grounds to suspect that a child is or may be in need of protection must report it to a children's aid society.

More information on the duty to report, what happens when a report is made and how to recognize signs of abuse and neglect can be found [here](#).

FRENCH LANGUAGE SERVICES

CMSMs and DSSABs located in areas designated under the *French Language Services Act* (FLSA) are required to provide French-language child and family programs and services in accordance with their legislated responsibilities. Ministry staff are available to

discuss the various ways that CMSMs and DSSABs can fulfill their legislated responsibilities under the FLSA.

Additionally, all CMSMs and DSSABs are required to provide French-language services where there is an identified need.

Priority is given to French-language school boards or service providers that have the capacity to deliver high quality French language child and family programs and services wherever possible. CMSMs and DSSABs may also consider partnering with neighbouring CMSMs and DSSABs to enter into shared purchase of service agreements to meet the needs of more dispersed French-language communities.

SECTION 4: SUPPORTING PROGRAMS AND SERVICES

The following details programs, services and networks that support the delivery of EarlyON Child and Family Centre programs in communities across Ontario.

COMMUNITY-BASED EARLY YEARS AND CHILD CARE CAPITAL PROGRAM (CBCP)

The Community-Based Early Years and Child Care Capital Program provides capital funding for community-based, non-consolidated EarlyON Child and Family Centre capital projects. This program is funded in part through the Canada-Ontario Early Learning and Child Care Agreement to:

- Support the delivery of EarlyON Child and Family Centre programs and services;
- Increase access to EarlyON Child and Family Centres.

If applicable, please refer to the terms in your Ontario Transfer Payment Amending Agreement distributed in March 2019 for further program details and requirements.

COMMUNITY-BASED EARLYON CHILD AND FAMILY CENTRE CAPITAL PROGRAM (CBEP)

The Community-Based EarlyON Child and Family Centre Capital Program is a one-time capital funding allocation to Consolidated Municipal Service Managers and District Social Services Administration Boards for community-based, non-consolidated EarlyON Child and Family Centres. This program is funded through the Canada-Ontario Early Learning and Child Care Agreement to:

- Support the delivery of EarlyON Child and Family Centre programs and services;
- Increase access to EarlyON Child and Family Centres;
- Provide additional funding for community-based, non-consolidated EarlyON Child and Family Centre capital costs associated with approved Community- Based Early Years and Child Care Capital Program capital projects.

Please refer to the terms in your Ontario Transfer Payment Amending Agreement distributed in March 2019 for further program details and requirements

INDIGENOUS-LED CHILD AND FAMILY PROGRAMS

The ministry is working with our partners to increase access to culturally relevant, Indigenous-led EarlyON Child and Family programs in urban and rural areas. These programs, formerly known as the *Journey Together*, are to be delivered by Indigenous-led organizations, working with service system managers.

Funding for Indigenous-led EarlyON Child and Family programs must be spent on the following priorities:

- Increasing access to culturally relevant child and family programs for Indigenous children and families; and,

- Programming delivered by Indigenous-led organizations working with CMSMs/DSSABs.

Funding provided by the ministry must only be used for the projects and expenses identified in the approved applications.

Ongoing operating expenditures must align with the existing expense categories in section 4 of the funding guideline.

CMSMs and DSSABs are permitted to use up to 10% of the operating allocation to support administration.

Please note: Elder honoraria will be considered an admissible expense for Indigenous-led child and family program allocations.

Community Based Capital Funding

The funding for Indigenous-led EarlyON Child and Family programs can be used on capital expenditures where approved as per proposals, including capital retrofit and expansion, improvements to facilities and playgrounds, and/or purchase of new equipment.

Any funds committed to specific capital projects must be spent by the approved year as outlined in project submissions and the budget schedule included in CMSMs and DSSABs service agreement.

Funding Flexibility

CMSMs and DSSABs have the flexibility to move funds between one-time operating and ongoing operating expenditures under funding for Indigenous-led EarlyON Child and Family programs. CMSMs and DSSABs cannot transfer funds between operating and capital expenditures nor can they be transferred between approved projects.

Reporting Requirements

CMSMs and DSSABs are required to report the following expenditure data for Indigenous-led EarlyON Child and Family programs by approved project in their Interim Report and Financial Statements:

- One-time adjusted operating expenditures
- Ongoing adjusted operating expenditures

- Adjusted administration expenditures
- Adjusted Community based capital expenditures

Note: Expenditures for joint child care and EarlyON projects should be reported in the Child Care EFIS submissions.

Service data required by project for Indigenous-led EarlyON Child and Family programs includes:

- Number of Child and Family Centre Sites
- Number of Purchase of Service Agreements for Child and Family Centres
- Number of Children Served
- Number of Visits Made by Children
- Number of parents/caregivers Served
- Number of visits made by parents/caregivers

Note: If approved for a joint child care and child and family program, CMSMs and DSSABs are required to submit the service data outlined above as well as the service data outlined in the *Ontario Child Care Service Management and Funding Guideline*. Service data should be reported separately in the respective EFIS submissions.

In addition, CMSMs and DSSABs in partnership with the Indigenous-led organizations are required to submit a status update on how their program(s) are helping to meet the goals identified under the funding for Indigenous-led EarlyON Child and Family programs. The ministry will provide a template for written submissions to be submitted at the same time as 2018 Financial Statements.

REGIONAL FRENCH LANGUAGE NETWORKS

French Language school boards and service providers offering services in French are members of Regional French Language Networks that:

- Network with other Francophone organizations/professionals sharing resources and policies;
- Collaborate on French professional learning; and
- Collaborate with other organizations offering services in French in relation to the “Making Connections for Families” Core Service.

The intent of these groups is to:

- Strengthen partnerships between French language service providers, school boards and service system managers to support the provision of high quality French language services across the province;
- Identify emerging and established promising practices related to the delivery of French language services in minority and majority language settings; and
- Identify service gaps and work within local early years community planning processes to create innovative solutions to address them.

CENTRES OF EXCELLENCE

In partnership with the Government of Canada, the Ministry of Education established in 2018 a Provincial, Francophone and Indigenous Centre of Excellence (CoE) to:

- Support alignment with How Does Learning Happen? (HDLH) and promote cohesion in pedagogical approaches and practises across early years programs, including Full-Day Kindergarten;
- Build the pedagogical leadership capacity of program staff working in the early years sector through innovative professional learning networks and strategies; and
- Create linkages to and/or develop professional learning resources that are responsive to the needs of the sector and accessible online.

The three centres are led by a team of partners that represent the regional and geographic diversity within Ontario and support the strengths and diversified professional learning needs of the early years sector. Further information can be found on the new website for the Centres of Excellence for Early Years and Child Care at <https://ceeycc-cepege.ca>.

SECTION 5: ELIGIBLE EXPENSES

OPERATING: MANDATORY CORE SERVICES AND CUSTOMIZED COMMUNITY CONNECTIONS EXPENSE

Purpose

The purpose is to support the costs of operating a system of EarlyON Child and Family Centres.

Funding, supported by local service system planning and reflected in the updated funding approach, is intended to support enhanced services that are responsive to community need.

New investments are intended to support up to 100 new EarlyON Child and Family Centres across the province and an overall total of up to 100,000 more visits from families (e.g. parents, caregivers and children) over the next three years.

The vast majority of funding should fall under this expense category, prioritizing the delivery of EarlyON Child and Family Centres and their programming and ensuring that funds are focusing on serving children and their families.

Priorities

CMSMs and DSSABs will use the following principles to inform operating funding priorities while balancing local needs:

- Stabilizing and transforming existing EarlyON Child and Family Centre programs so that they are more responsive to local need;
- Increasing access and consistency of EarlyON Child and Family Centre programs and services;
- Alignment with the Schools-Based approach and supporting the implementation of the Early Years Capital Program;
- Supporting programs that serve Indigenous and Francophone children; and
- Co-location with other early years or community programs

CMSMs and DSSABs may choose to offer not-for-profit full cost recovery programs that meet an identified need in their community (e.g., infant massage session offered by specialized professionals). These services should only be considered once the EarlyON Child and Family Centre core service expectations are being met on a regular and consistent basis.

Eligibility Criteria

Funding may be provided to non-profit service providers, publicly-funded school boards or municipalities who offer EarlyON Child and Family Centre programs and services and meet the requirements set out in this guideline.

Allowable Expenses

CMSMs and DSSABs must prioritize funding to deliver mandatory core services that are responsive to local need. Funding may be used for ongoing costs including:

- Funding to support salary and benefit expenditures for EarlyON Child and Family Centre staff to deliver core services.
- Hiring or acquiring the services of a special needs resource consultant to support the delivery of core services to children with special needs and their families/caregivers, specifically making connections for families to specialized services (e.g. screening, early intervention, resources and supports).
- Lease and occupancy costs for EarlyON Child and Family Centres, rental fees for mobile services and other operating costs such as utilities.
- Service provider administration costs.
- Transportation services to support outreach and participation in programs. This can include costs for public transit, gas, and general auto repair and maintenance.
- Resources for families and caregivers related to early learning and development (e.g. materials for inquiry-based play), additional community services and supports, information to support parents and caregivers in their role.
- Supplies to support the delivery and daily operation of programs as well as maintenance costs related to the general upkeep, safety, and maintenance of EarlyON Child and Family Centre facilities.
- Operating costs for service providers that are involved in transformation activities and/or require business transformation supports such as integrating, sun-setting, establishing or relocating centres (e.g. legal fees, lease termination, moving, business planning, recruitment and onboarding of new staff, staffing transitions).

Inadmissible Expenses

Funding cannot be used to support direct specialized services. This includes programs and services offered by regulated health professionals working within their scope of practice (e.g. occupational therapy, audiology and speech language pathology, physiotherapy).

This also includes early intervention and screening programs and services that are funded by other ministries and/or levels of government.

Additionally, the following expenses are considered inadmissible:

- Bonuses (including retiring bonuses), gifts and honoraria paid to staff are inadmissible expenses except for in the case that they are provided as a retroactive wage increase that will be maintained the following year;
- Debt costs including principal and interest payments related to capital loans, mortgage financing, and operating loans;
- Property taxes;
- Non-arm's length transactions not transacted at fair market value;
- Fees paid on behalf of staff for membership in professional organizations such as the College of Early Childhood Educators; and
- Any other expenditure not listed under the allowable expenses section.

Reporting Requirements

CMSMs and DSSABs are required to report the following expenditures in EFIS (Education Finance Information System):

- Total core service delivery and customized community connections funding allocated to operators; and
- Total core service delivery and customized community connections expenditures on salaries and benefits, lease and utilities, and other.

Additional reporting requirements are set out in section 7.

PROFESSIONAL LEARNING AND CAPACITY BUILDING EXPENSE

Purpose

This funding supports professional learning and development opportunities that builds the capacity of staff and non-profit volunteer board members to provide high-quality, inclusive EarlyON Child and Family Centre programs and services.

Priorities

In consultation and based on evidence, capacity building funding is prioritized by CMSMs and DSSABs to be locally-responsive to children and families in communities. CMSMs and DSSABs should prioritize funding for service providers that meet one of the following:

- Require support in improving quality and/or program alignment with HDLH.
- Have limited access to professional learning.
- Have limited capacity in business administration.

Additionally, CMSMs and DSSABs should prioritize funding to support professional learning opportunities where their existing capacity does not meet community demand.

For example, programs and services for Francophone or Indigenous children and families.

Eligibility Criteria

Funding may be provided to EarlyON service providers to engage in professional learning or development. Funding may also be provided to non-profit organizations and/or post-secondary institutions to develop and/or deliver early years professional learning and development for EarlyON Child and Family Centre staff.

Allowable Expenses

CMSMs and DSSABs may support:

- Program-related professional learning opportunities related to:
 - Implementing and practicing pedagogical approaches described in HDLH
 - Reflective practice and collaborative inquiry
- Professional learning and development opportunities for staff related to core service delivery and well-being of children and families such as:
 - healthy child development
 - pre and post natal care
 - adult and parent education
 - diversity and inclusion
 - community development and outreach
 - cultural competency
- Capacity building of staff to ensure core services support inclusion of children with special needs and their families, for example, through the support of an SNR consultant.
- Establishing communities of practices to support EarlyON program staff.
- EarlyON business administration (e.g. program management, human resources, budgeting, leadership, policy development).

Reporting Requirements

CMSMs and DSSABs will be required to report total professional learning/capacity building expenditures through EFIS. Additional reporting requirements are set out in section 7.

ADMINISTRATION EXPENSES

Purpose

To support administrative costs to CMSMs and DSSABs for the local management of EarlyON Child and Family Centres.

Eligibility Criteria

All CMSMs and DSSABs are eligible to use a portion of their allocation for administration funding.

ALLOWABLE EXPENSES

Up to 10% of the total EarlyON allocation may be used for administration costs. Administration expenses must represent actual expenses incurred for program administration, and may not be expressed solely in terms of a percentage of program expenditures.

Staffing

Payment of gross salaries and wages, vacation pay, sick pay, compassionate pay, overtime and statutory holiday pay for staff involved in managing the EarlyON Child and Family Centre system and support staff.

Benefits

Employer contributions for pension, employment insurance, workers' compensation, employee benefit plans, and other legal requirements of the employer.

Purchased Professional Services

Purchased professional services that are not client related, including costs incurred in purchasing professional services for which the CMSM or DSSAB itself does not employ staff (e.g. fees for administrative or corporate legal work, audit or bookkeeping fees).

Accommodation

Reasonable costs to a maximum of fair market value for accommodation required for the management of the EarlyON system and related administration. Fair market value for purchased accommodation is defined as the probable estimated dollar price of the property if that property were exposed for sale in the open market by a willing seller and allowing a reasonable time for a willing buyer.

A fair market value estimate must be accompanied by an indication of the exposure time linked to the value estimate. Exposure time is the estimated length of time the property would have been for sale on the open market before a hypothetical purchase at market value. Exposure time precedes the effective date of the value estimate and is based upon past market trends as they affect the type of real property under consideration.

The above definition of fair market value must also be applied to rented accommodations, whereby the estimated dollar amount is a rental price, and the willing parties are the owner and the tenant. In the case of owned buildings, the eligible annual cost will be based on fair market value of rent or imputed rent.

Travel

Reimbursement of staff costs for travel required to carry out the management of the delivery and administration of EarlyON Child and Family Centres. Travel costs in Ontario that are associated with attendance at meetings relevant to EarlyON Child and

Family Centre service delivery. CMSMs and DSSABs are to refer to the Ontario Public Service Travel Directive as a guide.

Education and Staff Training

Staff development and educational opportunities which assist in the management and administration of the EarlyON system. Travel, accommodation and costs associated with educational conferences, seminars etc. within Ontario and Quebec.

Technology

Computer hardware, general office software, network access charges, operating costs, general operating system enhancements, general office software updates, computer supplies and maintenance.

General Office Expenses

Costs associated with the following items may be required to support the management of the EarlyON Child and Family Centre programs and services:

- Telephone, internet, fax (may include rentals, regular charges, long distance, etc.)
- Postage and courier
- Office supplies (may include stationery, forms, maps, books, periodicals)
- Printing (may include production, translation, printing and other costs)
- Photocopier rental and services
- Insurance payments (fidelity, fire, public liability, theft, other) including bonding and liability insurance for staff
- Office equipment and maintenance
- Building maintenance (may include janitorial, cleaning, minor repairs)
- Bank transaction charges
- Collection and bad debt costs (may include court fees, credit bureau etc.)
- Advertising and marketing (job postings, newsletters)
- Research, consultation and professional services
- Moving and relocation
- Security
- Records Management
- Minor miscellaneous expenses

In determining employee salaries and wages, include total gross salary and wage payments to all full-time, part-time, temporary, relief and staff on paid leave of absence. Total salaries equals gross pay including overtime, paid vacation, paid sick leave,

statutory holidays etc. The employer's share of employee benefits can be included when calculating benefit costs.

Inadmissible Expenditures

All expenditures arising from transactions not conducted at arms-length from the CMSM or DSSAB (e.g. transactions in which both parties to the transaction may not be acting independently of each other due to a previous relationship) are inadmissible unless transacted at fair market value.

Expenses that do not directly support the provision of EarlyON Child and Family Centre services are inadmissible and include the following:

- Interest expenses incurred on capital or operating loans
- Professional organization fees paid on behalf of staff for membership in professional organizations
- Property tax expenses
- Fundraising expenses
- Donations to charitable institutions or organizations
- Bonuses, gifts and honoraria
- Capital loans
- Mortgage financing
- Reserve Funds

Quality Assurance Tools

Administration funding cannot be used to support the development or purchase of quality assurance tools.

Recovery

Should a CMSM or DSSAB choose to exceed the Administration Maximum Allowable Expenditure (10 per cent of the total 2018 EarlyON Child and Family Centre allocation in 2018, and 10 percent of the total 2019 EarlyON Child and Family Centre allocation in 2019); any additional expenditure must be funded with 100 per cent municipal contributions. If the additional spending over and above the maximum allowable expenditure is not funded with 100 per cent municipal contributions, the ministry will recover the overspent funds equal to the amount of overspending on administration above the maximum allowable expenditure.

Reporting Requirements

CMSMs and DSSABs are required to report on staff and position, salaries and benefits, and total administration expenditures. Additional reporting requirements are set out in section 7.

EARLY YEARS PLANNING AND DATA ANALYSIS SERVICES EXPENSE

Service System Managers and Service System Planning

CMSMs and DSSABs are the designated service system managers responsible for planning and managing licensed child care services and early years programs at the local level.

Service system managers must develop service plans reflective of provincial interests set out in the *Child Care and Early Years Act, 2014*.

Service planning should be done in the context of the full range of coordinated early years and care services for children and families. This planning includes engaging and consulting with children and families, service providers, school boards, and community agencies in order to deliver and implement a Child Care and Early Years Service System Plan.

Service system managers are required to develop or revise service system plans to address requirements as set out in the legislation, regulations, and provincial policy. Service system plans must be approved by the council of the municipality, or by the members of a district social services administration board and submitted to the ministry in 2019.

The ministry is continuing to provide dedicated funding to support meaningful community planning processes that inform service system planning decisions.

Purpose

Funding to support CMSMs and DSSABs in service system planning and data analysis activities.

- Ensure child care and early years services are responsive to the needs of children aged 0-12 and their families.
- Ensure that local early years programs and services are reflective of relevant, current research and evidence.
- Lead local knowledge mobilization and act as a resource in the community related to early years research and data including the Early Development Instrument (EDI) and related community measures.

Priorities

- Ensure the active engagement of Indigenous and Francophone partners in the planning, management and delivery of responsive programs and services.
- Facilitating smooth transitions and seamless care for children and families.

- Solicit advice and support local coordination and planning to enhance integration between early years services, schools and specialized community services.
- Increasing access to address unmet demand for child care and early years services.

Minimum Expenditure Requirement

CMSMs and DSSABs are required to spend a minimum amount of their total EarlyON Child and Family Centre allocation on Child Care and Early Years Planning and Data Analysis Services, recognizing the importance of evidence-informed decision making and the role of CMSMs and DSSABs.

This minimum expenditure amount is set out in the budget schedule of your 2018/2019 EarlyON Child and Family Centre Agreement and is based on 2017 allocations for early child development planning and data analysis services. Where a CMSM or DSSAB does not meet the minimum spending requirement, the ministry will recover all remaining unspent funds.

Allowable Expenses

Funding may be used to:

- Regularly engage in discussions to collect insights from community partners, parents, caregivers and children to inform local programs and services.
- Support local planning groups in coordination and planning activities, raise awareness, and share information and research.
- Ensure collection and retention of key local historical data on early years and where appropriate, incorporate these data into early years planning.
- Employ staff to support policy development for local child care and early years service system plans.
- Build capacity, awareness and understanding of early years research among community partners and promote use of research and evaluation findings in evidence-informed decision-making.

Engaging Indigenous Partners

The ministry is committed to enhance access to culturally relevant, Indigenous-led early years programs and services off-reserve, including child care and EarlyON child and family programs. Programs will be delivered by Indigenous organizations in partnership with CMSMs and DSSABs.

CMSMs and DSSABs are expected to engage Indigenous partners on an ongoing basis as part of their local planning for the early years.

Reporting Requirements

CMSM/DSSABs are required to report on staff and position, salaries and benefits, and total child care and early years planning and data analysis expenditures through EFIS. Additional reporting requirements are set out in section 7.

SECTION 6: MINISTRY BUSINESS PRACTICE REQUIREMENTS

OVERVIEW OF CONTRACTING PROCESS

Service agreements between the ministry and CMSMs and DSSABs:

- Set out expectations, terms and conditions of funding to support good governance, value for money, and transparency in the administration of transfer payment funds;
- Document the respective rights, responsibilities, and obligations of the ministry and CMSMs and DSSABs;
- Include specific, measurable results for the money received, reporting requirements, and any corrective action the government is entitled to take if agreed upon results are not achieved; and,
- Subject to the Freedom of Information and Protection of Privacy Act, the Municipal Freedom of Information and Protection of Privacy Act and other relevant legislation, allow for inspection by the Province and/or independent professionals identified by the Province of any relevant financial and non- financial documents relating to the program to verify program progress and financial information including the Recipients' allocation and expenditure of funds. In addition, the agreements do not limit the power or authority of the Auditor General of Ontario.

Funding and Contract Cycles

The agreement between the ministry and CMSMs and DSSABs for EarlyON Child and Family Centres is effective for two years from January 1, 2018 to December 31, 2019.

A two year contract cycle supports CMSMs and DSSABs with budget continuity to support planning and program transformation, and reduces the administrative burden of an annual sign-off. Although the service agreement is in place for two years, the ministry is required to provide annual allocations, and CMSMs and DSSABs are required to submit the required reporting for each year of the two-year contract in order to assess compliance with the terms and conditions as set out in the agreement. CMSMs and DSSABs are required to report service and financial data in the Interim Report and Financial Statement submissions.

REPORTING AND FINANCIAL ACCOUNTABILITY

Financial Reporting Cycle

As stated in the Reports Schedule of the service agreement, CMSMs and DSSABs are expected to provide the following submissions to the ministry as per the following cycle:

Submission Type	Due Date
Financial Statements (2018)	July 15, 2019
Interim Report (2019)	September 30, 2019
Financial Statements (2019)	May 29, 2020

In-Year Funding Adjustments

As per the service agreement, the ministry automatically adjusts entitlement and the resulting cash flow to reflect under spending which is expected or forecasted following the submission of the Interim Report and Financial Statements (where actual under spending is reported).

These adjustments will result when the following occurs:

- Projected or actual spending levels indicate that the CMSM or DSSAB will not generate an entitlement amount to the same level that was communicated in the service agreement.

Policy for Late Filing

The ministry acknowledges that the majority of CMSMs and DSSABs provide signed service agreements, updated financial submissions and related information on a timely basis.

The intent behind the late filing process outlined below is to ensure the ministry has the information required to demonstrate accountability for public funds. The ministry will continue to support CMSMs and DSSABs with timely financial documentation filing through regional outreach, training and ministry resources. Late filing policies of financial submissions are implemented as follows:

1. Policy for late filing of signed service agreements.
2. Where a signed service agreement is not received by the ministry six months from the effective date of the new contract the ministry will stop all payments to the CMSM or DSSAB until the signed agreement is submitted. (Please note this relates to renewal of future service agreements and is not applicable for 2018 or 2019). Please note that if the signed agreement is received after the calendar year has ended (i.e. a year after the effective date), then the ministry will no longer process the agreement, and any funds already flowed out for that year may be recovered.
3. Policy for late filing of financial submissions, including:
 - a) Financial reporting (interim report, financial statements)
 - b) Queries related to financial reporting

c) Financial documentation (audited Financial Statements, Review Engagement Reports)

Where a CMSM or DSSAB files its submission after the filing deadline, the ministry will take the following action until the submission has been received:

- If the submission is not received by the ministry within 30 days after the filing deadline, the ministry will inform the CMSM or DSSAB that the submission is overdue.
- After 31 days, cash flow will be reduced by 50 per cent of their monthly payment. The ministry will work with the CMSM or DSSAB to discuss any challenges with providing the information and to offer support.

Upon submission of ministry requirements, the ministry will revert back to the normal monthly payment process and will include in the monthly payment the total amount withheld up to that point.

The ministry reserves the right to suspend funding (in year or in the subsequent year(s)). Should a CMSM or DSSAB have any outstanding submissions the ministry may exercise its discretion by not providing funding in the subsequent calendar year.

Interim Reporting

The Interim Report allows CMSMs and DSSABs to monitor in-year performance against financial and service data targets. The Interim Report submission is submitted annually by each CMSM or DSSAB to the ministry. The Interim Report is for the period ending June 30 with a projection of expenditures and service data to December 31 of each year.

Financial Statements Reporting

The Financial Statements reporting submission represents the CMSM or DSSAB's performance against its financial and service targets for the year. It is due five months following the CMSM or DSSAB's year-end date and includes the following five elements:

- 1) Audited financial statements of the CMSM or DSSAB;
- 2) A post audit management letter issued by the external auditors. If such a letter is not available, confirmation in writing for the rationale as to why it is not available
- 3) A special purpose audit report⁴ which includes the breakdown of expenditures and other restrictions for both child care and EarlyON Child and Family programs funded by the ministry and outlined in this guideline;

⁴ The special purpose audit report will allow for the independent verification of data reported within EFIS. Sample word and excel templates will be provided at a later date.

- 4) An active EFIS submission;
- 5) Signed copies of the following documents printed out from the active EFIS submission of the 2018 and 2019 Financial Statements:
 - a) Cover Page
 - b) Adjusted Gross Expenditure page
 - c) Funding Entitlement page
 - d) Indigenous-led EarlyON Child and Family Programs Adjusted Gross Expenditure page (if applicable)
 - e) Indigenous-led EarlyON Child and Family Programs Entitlement page (if applicable)

Variance Explanation Reporting

Variance explanation reporting is required for significant variances identified in the Financial Statements submission. CMSMs and DSSABs will be contacted by their Financial Analyst to discuss significant variances, including the reason for variances and the potential or actual impacts on staff and services and may be asked to provide an action plan as part of financial reporting.

Significant variances are identified as follows:

- A variance explanation report is required if the financial or service data are \$25,000 and 10% over or under the Interim Report total projections and/or the prior year’s Financial Statements submission.
- A variance explanation report is required if service data is 10% of more over or under the Interim Report total projections and/or the prior year’s Financial Statements submission.

Significant Variance

	Variance Reporting
Financial Data	+/- \$25,000 and +/- 10%
Service Data	+/- 10%

Exceptions to Variance Explanation Reporting

Where additional funding is announced following the receipt of the Interim Report submission in EFIS, a modified variance explanation reporting methodology will be introduced to allow CMSMs and DSSABs to report on variances based on the revised funding allocation and increased expenditures.

PAYMENT

Budget Schedule

The Budget Schedule identifies the ministry’s allocation to CMSMs and DSSABs for 2018 and 2019. Generally, the allocation is divided into 12 payments for each year.

Payment Mechanics

Monthly cash flow percentages are based on the annual allocation:

Month	Percentage	Month	Percentage
January	8.3%	July	8.3%
February	8.3%	August	8.3%
March	8.4%	September	8.4%
April	8.3%	October	8.3%
May	8.3%	November	8.3%
June	8.4%	December	8.4%

Based on Service Agreement:

The original monthly cash flow will be updated to reflect the 2018/2019 allocations in the signed service agreement.

Based on Interim Report:

If the Interim Report (previously Revised Estimates) submission in EFIS reflects a different entitlement amount than in the budget schedule, the cash flow for the subsequent payments will be adjusted.

Based on Financial Statements:

When the CMSM or DSSAB submits their Financial Statements, if the entitlement calculated in th Financial Statements exceeds the total amount paid for the year, the difference will be cash flowed to the recipient after the review of the Financial Statements submission by the Financial Analyst. Any amounts owing by the CMSM or DSSAB to the ministry will be deducted from a future month’s cash flow amount. The CMSM or DSSAB is not required to issue a cheque for the recoverable amount.

BUSINESS PRACTICES WITH SERVICE PROVIDERS

Standards and Requirements

CMSMs and DSSABs are required to:

- Ensure that funds are used in accordance with the service agreement and the ministry's policies, procedures, and guidelines;
- Monitor the use of funds with service providers on an annual basis; and
- Reconcile service provider use of funds and recover funds as required.

CMSMs and DSSABs must also have policies and procedures in place to fulfill all of their reporting requirements to the ministry. This accountability applies to both service providers from whom CMSMs and DSSABs have purchased service as well as services directly operated by CMSMs and DSSABs. In addition, the delivery agent's financial policies and procedures are subject to ministry review.

Reconciliation

CMSMs and DSSABs must have a comprehensive reconciliation process in place with service providers. This process allows CMSMs and DSSABs to reconcile actuals against allocation, assist in recovering unused funds as indicated below and provide supporting documents for audit purposes. The CMSM's or DSSAB's reconciliation process should be documented, retained and is subject to ministry review.

Recoveries

Identified unused funds must be recovered from service providers within two years of the claim being discovered. These funds must be identified as offsetting revenues in EFIS in the year that the unused funds relate to (e.g. if the unused funds pertain to the 2018 calendar year, then the 2018 Financial Statement submission in EFIS should be adjusted to reflect the recovery). Contact your ministry Financial Analyst once the funds have been recovered in order to update the relevant EFIS submission and for further assistance with this process.

Major Capital

CMSMs and DSSABs are required to advise the ministry of any knowledge regarding the sale/transfer/renovation of child and family program properties that previously received capital funding from the government.

SECTION 7: DATA REPORTING

CMSMs and DSSABs are required to submit reports to the ministry to ensure appropriate oversight of transfer payment activities, track achievement of program and policy objectives, support provincial level analysis, and inform provincial report backs to the Government of Canada regarding federal investments.

CANADA-ONTARIO BILATERAL AGREEMENT ON EARLY LEARNING AND CHILD CARE

New investments of \$40 million for EarlyON Child and Family Centres under the agreement is intended to support up to 100,000 more child and family visits and up to 100 new centres province wide by 2020.

MINISTRY REPORTING REQUIREMENTS

In addition to reporting expenditures by expense category set out in sections 4 and section 5 of this guideline, the ministry is also collecting service data to monitor the impact of EarlyON Child and Family Centres.

EarlyON Child and Family Centre Website

On January 11, 2018, the ministry launched the EarlyON website for parents to access information, resources and tools to help connect them to a range of government early years programs including information about EarlyON Centres (e.g. address, hours of operation, contact details, and programming).

The website is a key component in supporting outreach and awareness to parents and caregivers about child and family programs and services. In order to streamline administrative and reporting processes, the ministry will collect site-level information regarding EarlyON Child and Family Centres through the website.

EFIS Data Reporting

CMSMs and DSSABs are required to report on the following data elements regarding the delivery of EarlyON Child and Family Centres in their EFIS interim report and financial statement submissions. Definitions of each data element can be found in Appendix A of this guideline.

EarlyON Child and Family Centres – Service Data

- Number of new EarlyON Child and Family Centre sites
- Number of EarlyON Child and Family Centre sites
- Number of purchase of service agreements for EarlyON Child and Family Centres
- Number of children served
- Number of visits made by children

- Number of parents/caregivers served
- Number of visits made by parents/caregivers

Mandatory Core Services and Customized Community Connections

- Number of FTE program staff
- Number of FTE non-program staff (excluding data and analysis/planning staff)
- Number of FTE program staff who are RECEs
- Number of FTE program staff receiving RECE exemptions (excluding the grand-parenting provision)
- Number of service providers that have received an RECE exemption
- Number of FTE program staff receiving an RECE exemption through the grand-parenting provision
- Confirmation that all centres are compliant with planning guidelines and that programming aligns with HDLH

APPENDIX A: DATA ELEMENTS AND DEFINITIONS

EarlyON CHILD AND FAMILY CENTRES - FINANCIAL DATA

Name: Adjusted Gross Expenditures

Definition: The Adjusted Gross Expenditure amount is the gross expenditures amount minus any offsetting revenue amounts (e.g. municipal contributions).

EFIS Schedule: Expenditures

Frequency: Interim Report, Financial Statements (EFIS)

Name: Gross Expenditures

Definition: The total cost of the delivery of EarlyON Child and Family Centre programs and services.

EFIS Schedule: Expenditures

Frequency: Interim Report, Financial Statements (EFIS)

Name: Revenue

Definition: This is the amount the CMSM or DSSAB contributes to EarlyON Child and Family Centre program costs.

EFIS Schedule: Expenditures

Frequency: Interim Report, Financial Statements (EFIS)

EarlyON CHILD AND FAMILY CENTRES – SERVICE DATA

Name: Total Number of New EarlyON Child and Family Centre Sites

Definition: The number of EarlyON Child and Family Centre physical locations that have opened after January 1, 2018. EarlyON Child and Family Centres offer core services year round, at least five days a week, including either Saturday or Sunday (either through one or multiple locations).

EFIS Schedule: Data Elements

Frequency: Interim Report, Financial Statements (EFIS)

Name: Total Number of EarlyON Child and Family Centre Sites

Definition: The number of physical locations where there are EarlyON Child and Family Centres. EarlyON Child and Family Centres offer core services year round, at least five days a week, including either Saturday or Sunday (either through one or multiple locations). All locations should be included in reporting the total number EarlyON Child and Family Centre Sites.

EFIS Schedule: Data Elements

Frequency: Interim Report, Financial Statements (EFIS)

Name: Number of Purchase of Service Agreements

Definition: Number of service agreements held between a CMSM or DSSAB and a service provider to deliver EarlyON Child and Family Centre programming

EFIS Schedule: Data Elements

Frequency: Interim Report, Financial Statements (EFIS)

Name: Number of Children Served

Definition: Number of children, aged 0-6 that received services at some point during the calendar year. A child is reported in the EFIS report in which he/she received services and counted once during the year. This data element is only used when a child participates in an early learning activity

EFIS Schedule: Data Elements

Frequency: Interim Report, Financial Statements (EFIS)

Name: Number of Visits made by Children

Definition: the total number of visits that children, aged 0-6, made to EarlyON Child and Family Centres

EFIS Schedule: Data Elements

Frequency: Interim Report, Financial Statements (EFIS)

Name: Number of Parents/Caregivers Served

Definition: The number of parents/caregivers who actively participated in a program, either with their children or separately. A parent/caregiver is reported in the EFIS report in which he/she received services and counted only once during the calendar year.

EFIS Schedule: Data Elements

Frequency: Interim Report, Financial Statements (EFIS)

Name: Number of Visits Made by Parents/Caregivers

Definition: Total number of visits that parents/caregivers made to EarlyON Child and Family Centres

EFIS Schedule: Data Elements

Frequency: Interim Report, Financial Statements (EFIS)

INDIGENOUS-LED CHILD AND FAMILY – SERVICE DATA

Name: Total Number of EarlyON Child and Family Centre Sites

Definition: The number of physical locations where there are EarlyON Child and Family Centres. EarlyON Child and Family Centres offer core services year round, at least five days a week, including either Saturday or Sunday (either through one or multiple locations). All locations should be included in reporting the total number EarlyON Child and Family Centre Sites.

EFIS Schedule: Service Data

Frequency: Interim Report, Financial Statements (EFIS)

Name: Number of Purchase of Service Agreements

Definition: Number of service agreements held between a CMSM or DSSAB and a service provider to deliver EarlyON Child and Family Centre programming

EFIS Schedule: Service Data

Frequency: Interim Report, Financial Statements (EFIS)

Name: Number of Children Served

Definition: Number of children, aged 0-6 that received services at some point during the calendar year. A child is reported in the EFIS report in which he/she received services and counted once during the year. This data element is only used when a child participates in an early learning activity

EFIS Schedule: Service Data

Frequency: Interim Report, Financial Statements (EFIS)

Name: Number of Visits made by Children

Definition: the total number of visits that children, aged 0-6, made to EarlyON Child and Family Centres

EFIS Schedule: Service Data

Frequency: Interim Report, Financial Statements (EFIS)

Name: Number of Parents/Caregivers Served

Definition: The number of parents/caregivers who actively participated in a program, either with their children or separately. A parent/caregiver is reported in the EFIS report in which he/she received services and counted only once during the calendar year.

EFIS Schedule: Service Data

Frequency: Interim Report, Financial Statements (EFIS)

Name: Number of Visits Made by Parents/Caregivers

Definition: Total number of visits that parents/caregivers made to EarlyON Child and Family Centres

EFIS Schedule: Service Data

Frequency: Interim Report, Financial Statements (EFIS)

MANDATORY CORE SERVICES AND CUSTOMIZED COMMUNITY CONNECTIONS

<p>Name: Number of FTE Program Staff</p> <p>Definition: The number of full-time equivalent staff who are involved in the development, design and delivery of EarlyON Child and Family Centre programs and services. Full-time equivalent is based on a minimum of 35 hours/week</p> <p>EFIS Schedule: Data Elements</p> <p>Frequency: Interim Report, Financial Statements (EFIS)</p>
<p>Name: Number of FTE Non-Program Staff</p> <p>Definition: The number of full-time equivalent non-program staff (including cooks, drivers, housekeeping, clerical, and financial staff and chief administrators) employed by Child and Family Centre service providers. Full-time equivalent is based on a minimum of 35 hours/week. This excludes FTEs to deliver planning and data analysis services.</p> <p>EFIS Schedule: Data Elements</p> <p>Frequency: Interim Report, Financial Statements (EFIS)</p>
<p>Name: Number of FTE Program Staff that are Registered Early Childhood Educators (RECE)</p> <p>Definition: The number of full-time equivalent program staff who are RECEs. Full-time equivalent is based on a minimum of 35 hours per week.</p> <p>EFIS Schedule: Data Elements</p> <p>Frequency: Interim Report, Financial Statements (EFIS)</p>

Name: Number of FTE Program Staff who received a RECE Exemption (excluding the grand-parenting provision)

Definition: The number of FTE program staff exemptions that have been granted exemptions from the RECE requirement (excluding the grand-parenting provision). Full-time equivalent is based on a minimum of 35 hours/week

EFIS Schedule: Data Elements

Frequency: Interim Report, Financial Statements (EFIS)

Name: Number of Service Providers that have received an exemption from requiring a RECE

Definition: The number of service providers that have been granted an exemption from the requirement of having an RECE at the centre to provide core services related to early learning and development.

EFIS Schedule: Data Elements

Frequency: Interim Report, Financial Statements (EFIS)

Name: Number of FTE program staff receiving an RECE exemption through the grand-parenting provision

Definition: The number of FTE program staff that have been granted an exemption from the requirement of having an RECE because they have 10 or more years of experience working in one or more of the following: Ontario Early Years Centres, Parenting and Family Literacy Centres, Child Care Resource Centres, and/or Better Beginnings, Better Futures.

EFIS Schedule: Data Elements

Frequency: Interim Report, Financial Statements (EFIS)

Name: Programming guided by HDLH

Definition: confirmation that EarlyON Child and Family Centres programs and services are guided by and align with the foundations in HDLH

EFIS Schedule: Data Elements

Frequency: Interim Report, Financial Statements (EFIS)

ADMINISTRATION

Name: Number of full-time equivalent staff by position

Definition: The total number of full-time equivalent staff by position who provide administrative support to EarlyON Child and Family Centres. Full time equivalent is based on a minimum of 35 hours per week.

EFIS Schedule: Data Elements

Frequency: Interim Report, Financial Statements (EFIS)

Name: Number of staff (head count) by position

Definition: The total number of staff (head count) by position supported through administration funding

EFIS Schedule: Data Elements

Frequency: Interim Report, Financial Statements (EFIS)

CHILD CARE AND EARLY YEARS PLANNING AND DATA ANALYSIS SERVICES

Name: Number of full time equivalent staff

Definition: total number of full-time equivalent staff to deliver planning and data analysis services. A full-time equivalent is based on a minimum of 35 hours per week.

EFIS Schedule: Data Elements

Frequency: Interim Report, Financial Statements (EFIS)

Name: Number of staff (head count) by position

Definition: The total number of staff (head count) by position supported through child care and early years planning and data analysis services funding

EFIS Schedule: Data Elements

Frequency: Interim Report, Financial Statements (EFIS)