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General Operating Fund Guideline
Effective: August 1, 2019

Human
Services

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Peel Region Licensed Child Care Providers
Centre-Based Programs

Early Years and Child Care Services
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SECTION 1: INTRODUCTION

This guideline replaces the Interim 2019 GOF Guideline effective August 1, 2019 and is intended to provide licensed child care providers with key information regarding the 2019 General Operating Fund (GOF). To learn more about GOF requirements, service providers should review this guideline and their Early Years and Child Care (EYCC) Services Fee Subsidy and Funding Agreement.

The Region is conducting a thorough review of all Early Years and Child Care (EYCC) funding programs to ensure that all investments align with the priorities identified in the EYCC Service System Plan: 2019-2024, provide good value for public funds, are sustainable and streamlined. The results of this review and service provider input will inform the Region's policy in 2020.

Objective and Overview

GOF is intended to improve access to high quality affordable licensed early years and child care services for families in Peel by:

- Fostering the retention of qualified staff by enhancing wages and benefits; and
- Improving affordability of child care to support access for younger children.

Components (as applicable)	**Priorities**	**Outcomes**
Staff Wages and Benefits (SWB)	Foster a Thriving Workforce	• **Enhance** staff wages and benefits above mandatory requirements. • **Reduce** the wage gap between Early Childhood Educators working in licensed child care settings and school boards, by working towards **increasing wages for ECE's** working in child care up to the school board rate of **$21.01 to $27.47** per hour.
Historical Funding		• Maintain previous staff wage/benefit grants
Rate Reduction Operating Grant (RROG)	Improve Affordability	• Reduce fees for families.
Administration Funding	• Offset a portion of incremental audit and administration expenses.	

SECTION 2: ELIGIBILITY CRITERIA

To be eligible to receive GOF for **August to December 2019,** service providers are required to satisfy the following requirements:

1. Be a licensed child care provider in Peel Region with a signed EYCC Services Fee Subsidy and Funding Agreement dated on or before:
   a. **October 31, 2017** for GOF-SWB
   b. **May 31, 2019** for GOF - RROG

   Notes:
   - Programs supported through Capital Funding investments will be prioritized to receive SWB and RROG.
   - Historical Funding is available to service providers who previously received the former Wage Subsidy in 2015.

2. Meet the Region's Authentic Participation requirements:
   a. Inclusion of children in receipt of fee subsidy;
   b. Continuous quality enhancement; and
   c. Inclusion of children with special needs by participating in Peel Inclusion Resource Services.

3. Meet minimum wage ($14.00 per hour) and mandatory benefit requirements **without** utilizing GOF (SWB and /or Historical Funding) or Wage Enhancement Grant (WEG) or other provincial funding.

4. Submit revised market rate schedules at least sixty (60) days before market rate changes come into effect.

   Note: In order to ensure that rate reduction targets are sustained, the Region will continue to closely monitor market rate schedules. Service providers who significantly increase their market rates above the Cost of Living may not be eligible to continue to receive GOF. The Region will contact service providers whose market rate increase significantly impacts the GOF rate reduction targets to discuss their ongoing eligibility for GOF.

5. Have sound business management practices.

6. Be in good standing with respect to financial/contract compliance and reporting requirements for all funds provided. Non-compliance with this requirement might impact service provider eligibility for all EYCC funding programs.

Notes:

- The Salaries and Benefits Worksheet and the operating capacity data are part of the financial/contract compliance and reporting requirements in Peel.
- Due to the technical difficulties with the Early Years and Child Care (EYCC) Technology System, the deadline to report the May 31, 2019 operating capacity has now been extended to **July 31, 2019.**

Late Filing of Required Documents

In our efforts to increase accountability and transparency with our funding programs, the Region is implementing a new Late Filing Policy. Failure to submit complete information on time will result in progressive penalties outlined in Schedule "B" of your EYCC Services Fee Subsidy and Funding Agreement.

Change in Operator, Transfer, Sale or Closure

In the event of:

- A shares transfer when the licence remains unchanged, a new service provider may be eligible to receive SWB and RROG and may be considered ineligible to receive Historical funding.
- An asset sale or for any reason a new licence is issued, the service provider may be considered ineligible to receive SWB and/or RROG and will no longer be eligible to receive Historical Funding.
- Closure: If a program ceases to operate, the Region at its discretion may prorate the agency's GOF funding amount.

Note: The Region reserves the right to review continued eligibility of GOF on a case by case basis.

SECTION 3: ELIGIBLE EXPENSES

August to December 2019 GOF Eligible Expenses	
Expense Category	**Description**
Staff Wages and Benefits (use as per your approved 2018 GOF Funding Distribution Plan)	
Staff wage enhancement	• **Enhance** licensed child care program staff wages (over-and-above existing minimum wage requirements). • Support incremental employer mandatory benefit costs that result from GOF wage enhancements.

August to December 2019 GOF Eligible Expenses	
Expense Category	**Description**
Staff benefit enhancement	• Implement or enhance **non-mandatory** benefits e.g. basic health and retirement plan. Workplace benefits enhance job satisfaction and are a critical component in successful staff retention. A benefits package that includes a group retirement plan is proven to attract and retain employees in Canada. • Offset the employee or employer portion related to a **non-mandatory** benefit plan.
Historical Funding	
Enhancements to staff wages & benefits	• Improve the wage and benefits of eligible staff working in a licensed child care program (over-and-above existing wages and regulatory requirements for minimum wage and mandatory benefits). • Staff should not receive less than what they received in 2015 Wage Subsidy payments. • Service providers may use a portion of the Historical funding to cover mandatory employer contributions resulting from increased salary and benefit costs related to Historical allocation funded salary and benefit costs as pre-approved by the Region.
Rate Reduction Operating Grant	
Fee Reduction	• Reduce daily market child care fees for full-fee families as follows: ▪ **$12.00** per day for full-day care (six hours or more per day) ▪ **$ 6.00** per day for part-day care (fewer than six hours per day)
Administration Funding	
Audit/ Administration/ Bookkeeping costs	• Offset incremental audit, administration and/or bookkeeping costs incurred to administer Region of Peel funding or reporting requirements i.e.: ▪ Audit costs ▪ Administration/bookkeeping costs related to Regional requirements

Important! *Providers may not use GOF to support other operating expenses and/or budgeted wage compression*

Expenditures not listed on the table above are considered ineligible. See Appendix B for examples of ineligible expenses. For questions about eligible and ineligible expenses, please email EarlyYearsSystemDivision@peelregion.ca.

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SECTION 4: ELIGIBLE POSITIONS – GOF STAFF WAGES AND BENEFITS AND HISTORICAL FUNDING

2019 GOF SUMMARY OF ELIGIBLE (GREEN) AND INELIGIBLE (RED) POSITIONS	General Operating Fund (GOF) - Staff, Wages & Benefits			General Operating Fund (GOF) - Historical		
	Salaries (above minimum wage)	Employer's Mandatory Benefits[1, 2]	Employer's Non-Mandatory Benefits	Salaries (above minimum wage)	Employer's Mandatory Benefits[1, 2]	Employer's Non-Mandatory Benefits[3]
Child Care Program Staff						
Registered Early Childhood Educators (RECE)	✓	✓	✓	✓	✓	✓
Supervisor	✓	✓	✓	✓	✓	✓
Assistant Supervisor	✓	✓	✓	✓	✓	✓
Program Staff without ECE	✓	✓	✓	✓	✓	✓
Early Child Care Assistants	✓	✓	✓	✓	✓	✓
Supply Staff (regular casual employment status)	✓	✓	✓	✓	✓	✓
Permanent summer staff that work for numerous weeks each year to cover ratios	✓	✓	✓	✓	✓	✓
Director-approved program staff (take the place of an RECE e.g. Montessori Teachers)	✓	✓	✓	✓	✓	✓
Non-Program Staff						
Bus Drivers	✓	✓	✓	✓	✓	✓
Housekeeping	✓	✓	✓	✓	✓	✓
Cooks	✓	✓	✓	✓	✓	✓
Special Needs Resourding Staff	✗	✗	✗	✓	✓	✓
Janitorial staff	✗	✗	✗	✓	✓	✓
Administrator	✗	✗	✗	✓	✓	✓
Clerical staff	✗	✗	✗	✓	✓	✓
Maintenance Staff	✗	✗	✗	✗	✗	✗
Unpaid Students	✗	✗	✗	✗	✗	✗
Volunteers	✗	✗	✗	✗	✗	✗
Students not in a permanent position	✗	✗	✗	✗	✗	✗
Owners/Operators who do not occupy an eligible position	✗	✗	✗	✗	✗	✗
Fee for service contracts (including temporary staffing agencies)	✗	✗	✗	✗	✗	✗

Notes:

1. Service providers should seek professional financial guidance regarding employer mandatory benefit payments to staff. Additional information is available on the Canada Revenue Agency website: *Employers' Guide - Payroll Deductions and Remittances*
2. Only incremental employer mandatory benefit costs that result from GOF- SWB or GOF- Historical salary enhancements.
3. If previously approved by the Province

Service providers should contact their EYS if they have any questions regarding:

- The eligibility of a position
- A position not listed on this chart

SECTION 5: GOF - STAFF WAGES AND BENEFITS (SWB)

Distribution to Staff

In order to issue the SWB portion of GOF, service providers will:

STEP 1. Ensure that they meet their regulatory requirements for minimum wage and mandatory benefits. Since January 1, 2018, the minimum wage in Ontario is $14 per hour.

STEP 2. Continue to use their most recently approved 2018 GOF Funding Distribution Plan methodology and follow the process described in the In-Year Funding Changes and Increase/Decrease in Staff Complement subsection of this guideline.

Note: Service providers that are unable to continue using their approved 2018 GOF Funding Distribution Plan in 2019, are required to:

- Contact their Early Years Specialist as soon as they become aware of the change**;** and
- Follow the process outlined on Appendix C.

Payment to Staff - Requirements

Service providers are required to:

1. Distribute funding to eligible staff as part of the regular payroll process (e.g. biweekly / monthly). **Important -** One-time and/or cash payments are not permitted.

2. Include a 'General Operating Fund' notation and the amount payable on **each** paystub. Service providers without an automated payroll system are required to provide eligible staff with a letter describing their GOF gross and net entitlement.

3. Distribute the full staff wages and benefits funding in 2019. **GOF may not be carried over to 2020** e.g. if your agency pays staff two weeks in arrears, (they must work the two weeks to receive payment) the agency is required to 'double up' the GOF portion on the last 2019 payroll.

In-Year Funding Changes and Increase/Decrease in Staff Complement

The *GOF template change request document* is no longer required when service providers experience an in-year change on their funding amount and/or an increase/decrease to their staff complement. Service providers that experience these changes are required to meet the requirements outlined below:

Service providers that experience an in-year change on their funding amount and/or an increase or decrease to their staff complement are required to:		Type of Change		
		In-Year Funding Changes	Increase in Staff Complement	Decrease in Staff Complement
1.	Inform their Early Years Specialist as soon as the change is known	N/A	✓	✓
2.	Reallocate SWB funds among all eligible staff using their most recently approved 2018 GOF Funding Distribution Plan/Policy	✓	✓	✓*
3.	Update the Staff Communication Letter accordingly	✓	✓	✓
4.	Review the Staff Communication Letter with all staff within 2 weeks of the change	✓	✓	✓
5.	Keep all signed Staff Communication Letter on file for 7 years for regional review, as required	✓	✓	✓

Notes:

- Early Years Specialists may ask to see the Staff Communication Letter during program visits
- In cases where a service provider needs to change their policy (e.g. removing the seniority criteria), a GOF template change request document will still be required. Service providers should refer to Appendix C for direction on changing their GOF staff distribution policy.

Service providers that experience an in-year decrease in staff complement may also chose to allocate any unused funds at the end of the year equitably to all eligible staff. In this case, service providers are required to meet the surplus requirements outlined on the SWB Funding – Surplus & Shortfall section of this guideline.

SWB Funding - Surplus & Shorfall

The Region provides SWB funding with the expectation that service providers will spend these funds through regular payroll throughout the year. Good financial management allows service providers to become aware of potential surplus (unspent funding) or shortfalls (staff payments exceed the funding amount).

Service providers are encouraged to continuously review their SWB budget (funding amount) and forecast (how much they are expecting to spend by the end of the year) so that they can take in-year corrective action. In 2020, the Region may provide additional supports to service providers whose surplus or shortfall was more than 10% of their yearly allocation.

Changes in staff complement within a fixed-funding amount may result on one of the following situations:

Situation	Requirements
Balanced Budget - Service provider fully spends funding through regular payroll	No action is required.
Shortfall - Service provider runs out of funding before the end of the year	Increases in staff complement will not result in a change to the funding allocation. Service providers that run out of SWB funding before the end of the year may choose to: • Stop GOF-SWB payments to staff. Service providers that choose this option are required to clearly communicate this decision to staff and their Early Years Specialist; or • Maintain salary and/or benefit enhancements. In this case, staffing costs over and above the approved SWB funding amount are the sole responsibility of the service provider.
Surplus - Service provider expects to have leftover funding by the end of the year	Service providers that expect to have leftover funding by the end of the year may choose to: • Use unspent funding to further enhance staff wages by making a year-end-payment to staff. Service providers that choose this option are required to: a) Distribute unspent funding to staff in equal proportion to total hours worked from January 2019 to November 2019 among all eligible staff as per their approved GOF Funding Distribution Plan Template. **Owners/Operators are not eligible** to receive the year-end payment and should not be included on this calculation. See How to Distribute Year-End Unspent Funding to Staff for instructions on how to calculate the year-end payment. b) Make the payment through the regular payroll process before **December 31, 2019.** OR • Return unspent funding to the Region. Funds unspent at the end of the year are considered surplus and will be recovered through the reconciliation process.

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How to Distribute Year-End Unspent Funding to Staff?

STEP 1. Divide the leftover amount by the total number of hours worked by all eligible staff as per your approved distribution template (see numbers in red).

STEP 2. Multiply the result of Step 1 by the number of hours worked by each staff.

Leftover amount: $560
Total # of hours: **6,725**

= $0.083333

Position	Hours Worked		Step 1 Result		Year-End Distribution to Staff (salaries and increased mandatory employer contributions)
RECE	1,920	×	$0.0833333	=	$160
RECE	800	×	$0.0833333	=	$66.7
ECA	1,920	×	$0.0833333	=	$160
ECA	960	×	$0.0833333	=	$80
ECA	1,120	×	$0.0833333	=	$93.3
Total Hours	**6,725**				

Important - Additional payments to staff will result in increased mandatory employer contributions. Service providers must consider additional mandatory employer contributions when calculating year-end payments for staff. Additional funding will not be provided.

For-Profit Owners/Operators Eligibility

Owners/Operators in a supervisor role or in another position to **support ratios** are eligible to receive at a maximum an amount equal to the **average enhancement amount** distributed to staff if they are employed by the child care agency and receive a T4. This amount will be **prorated** according to the amount of time the Owner/Operator spends in that role. The total eligible amount is the maximum allowed regardless of the number of Owners/Operators. Owners/Operators have the option to accept the funding or flow it back into the program to further enhance staff wages.

For example: Service provider 'A' received $20,000 to support staff wages and benefits. The average amount distributed to staff as an **enhancement** equaled $2,500. Based on the average, the Owner/Operator in a full-time supervisor role is eligible to receive a maximum of $2,500 as automatically calculated by the Funding Distribution Plan. If the Owner/Operator supports ratios 50% of the time they would be eligible to receive $1,250.

Important - Owners/Operators are **not eligible** for a surplus SWB year-end payment.

SECTION 6: HISTORICAL FUNDING

UPDATE

This funding is available to service providers who previously received Wage Subsidy in 2015. Historical Funding is intended to improve wages and benefits of eligible staff working in a licensed child care program and increase payments to home child care providers, making child care more affordable for families.

Funding Conditions:

Service providers that are in receipt of historical funding are required to:

1. Use this funding consistently with previous Wage Subsidy payments provided to staff. This includes:
    a. Ensuring that staff do not receive less than what they received in 2015.
    b. Using funding for eligible expenses only.
    c. Allocating a reasonable portion of the funding to each staff in a way consistent with the achievement of their pay equity plan.

2. Include historical funding payments in the job rates used by service providers in pay equity calculations (as applicable).

3. Promptly report to the Region any significant reductions in service levels (including reduced operating capacity) and/or staffing that is not temporary in nature. Funds will be recovered through the Region's annual reconciliation process.

4. Ensure that the Payment to Staff Requirements are met (these requirements are also applicable to Historical Funding).

SECTION 7: RATE REDUCTION OPERATING GRANT (RROG)

The Rate Reduction Operating Grant (RROG) is intended to reduce service providers' market rate schedules for families of eligible children birth to age four (not of age to attend publicly funded kindergarten) by the following amounts:

- **$12.00** per day for full-day care (six hours or more per day)
- **$ 6.00** per day for part-day care (less than six hours per day)

Eligibility

- The part-day rate reduction applies to **half-day programs** (e.g. nursery school programs).
- Children who attend full-day programs but on a part time basis are eligible for the full-day rate reduction for the days they are enrolled.

- Preschool children born on or after January 1, 2015 are eligible for the RROG from January 1 to August 31, 2019. As of September 1, 2019, only children born on or after January 1, 2016 are eligible.
- The RROG only applies to full-fee paying families.
- Families in receipt of fee subsidy are **not eligible** and are required to pay their parental contribution as stated on their *confirmation of fee assistance* letter.

Service Provider Requirements

UPDATE

Service providers are required to:

- Clearly communicate to parents the extension of the RROG, their fee schedules and the portion offset by the Region of Peel.
- By **August 1, 2019,** post on their parent information board(s):
  - The updated *Parent Notice* advising the child care fee reduction initiative has been extended to December 31, 2019.
  - Their market rate schedule showing the portion of the fees that is offset by the RROG.
- Continue their current practice of either charging the reduced rates or issuing a monthly fee reimbursement at the beginning of the month to full-fee paying families.

Monthly Reimbursement Requirements

In addition to the general requirements, service providers that chose to issue a monthly fee reimbursement are required to:

- Obtain proof of monthly reimbursement to parents (see accountability measures).
- Maintain the full $12 or $6 per day reimbursement amount. Therefore, service provider's discounts (e.g. multiple children discount, early bird discount etc.), must be applied before families' monthly reimbursement.

SECTION 8: GOF PAYMENT TO SERVICE PROVIDERS

To support system stability, GOF monthly payments will remain unchanged for the remainder of 2019, and service providers are required to continue using their 2018 GOF staff distribution methodology as approved by their Early Years Specialist. Service providers whose funding amount remained the same are not required to sign an amending EYCC Services Fee Subsidy and Funding Agreement at this time.

The Region will work with service providers on any concerns that arise from any changes to the Guidelines. If, however, a service provider does not agree with the changes, they may terminate their EYCC Services Fee Subsidy and Funding Agreement by giving Notice to the Region within 30 days of the Region providing the new Guidelines.

Service providers whose 2019 monthly funding amount has changed will be contacted by their Early Years Specialist and will receive an amending EYCC Services Fee Subsidy and Funding Agreement in the coming days. In order to receive payment by September 1, 2019 your signed Amending Agreement must be submitted to the Region **no later than August 7, 2019**

SECTION 9: ACCOUNTABILITY MEASURES

To ensure that GOF is used for its intended purpose and in accordance with Regional and Provincial requirements, the following accountability measures have been implemented:

1. In-year reporting requirement/interim reconciliation
    - Service providers may be required to submit actual and projected enrollment, staff wages, and any other information necessary to support funding received from the Region.
2. Proof of payments to staff
    - Service providers may be required to provide copies of staff payroll records, T4 statements, bank statements, cancelled cheques, and pre-and-post GOF paystubs.
3. Proof of Reimbursement to Parents (applicable to monthly reimbursements)
    - Service providers that chose to issue a monthly reimbursement to parents are required to obtain monthly written confirmation from parents indicating that they have received a refund of the portion of their fees that were offset by GOF.
    - The Region will provide an updated Parent Refund Acknowledgement template upon request to support service providers with obtaining parent confirmation.
    - Financial proof of payment (e.g. cancelled cheques, bank statements, copies of invoices to parents, etc.).
    - Service providers must keep this documentation on file for 7 years as the Region may conduct random audits to ensure funding was utilized as per Regional requirements.
4. The Region will implement random audits of service providers' use of 2019 GOF. Additional reporting or audit requirements may be implemented on a case by case basis.
5. Service providers who submit a Rate Increase Request are prohibited from including costs offset by GOF or any other Regional Funding. Service providers will be required to provide additional documentation if a rate increase request exceeds the Cost of Living.
6. The GOF must be used for its intended purpose. Service providers may not use funding to generate a revenue. This means that provincial/regional child care funding cannot be used to contribute (directly or indirectly) to service providers' reserves, surplus, profit, and/or retained earnings, etc. as applicable. All GOF must be invested into the program in alignment to the outcomes and requirements outlined in this guideline and your EYCC Services Fee Subsidy and Funding Agreement.

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SECTION 10: RECONCILIATION AND REPORTING REQUIREMENTS

Final Reconciliation Report

Service providers are required to submit a Final Reconciliation Report. To enhance accountability and transparency and inform service providers on the information that needs to be collected to complete the 2019 reconciliation, a draft reconciliation package has been provided along with these guidelines.

Important - The draft reconciliation package is for informational purposes only and subject to change. The Region will be communicating the final reconciliation requirements once available.

New for 2019- The Salaries and Benefits Worksheet will be part of the 2019 final reconciliation template. This means that the information provided on the Salaries and Benefits Worksheet will automatically transfer to any other applicable sections of the reconciliation document. Service providers will only be required to enter the information once.

Recoveries

Service providers must return GOF funding to the Region in the following situations:

- Unspent funding;
- Closure of an agency; and,
- GOF funding not used in accordance with the terms of the of the EYCC Services Fee Subsidy and Funding Agreement or this Guideline.

When the Region determines that a service provider must return all or part of their GOF funding amount, the service provider will be notified by e-mail.

The amount owed must be repaid to the Region within thirty (30) calendar days of the date of the e-mail in order to maintain ongoing eligibility for funding. **No repayment agreements will be allowed.**

Other Financial Reporting Requirements

Service providers should refer to the Service Providers' Handbook the "Early Years and Child Care Services Financial Annual Information Return Guideline" and their EYCC Services Fee Subsidy and Funding Agreement for information on service providers' financial reporting requirements.

Audit Approach

The Region may conduct site visits to confirm that funding was used for the approved purpose(s). As mentioned above, part of both the Provincial and the Regional funding verification processes, service providers are required to keep all original documentation for a minimum of 7 years.

Through the Region of Peel's audit selection process, service providers may be contacted to complete a review of GOF.

SECTION 11: CONTACT US

If you require additional information or have questions about the 2019 General Operating Fund, please contact your Early Years Specialist or e-mail: EarlyYearsSystemDivision@peelregion.ca

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APPENDIX A: GOF ALLOCATION APPROACH

Staff Wages and Benefits (SWB)

To promote funding stability, 2019 SWB monthly allocations will remain unchanged for the remainder of 2019. If the funding amount is changed, service providers will be contacted by their Early Years Specialist.

Rate Reduction Operating Grant (RROG)

RROG amounts are based on: specific daily rate reduction targets, full-fee enrollment projections for December 2018 (submitted as part of the 2018 Interim GOF Reconciliation Report) and the number of billable days for the applicable period.

Specific daily rate reduction targets: • Full-day care ($12/day) • Part-day care ($6/day)	**X**	Projected enrollment of full fee families for Dec 2018 *(Submitted as part of the 2018 Interim Reconciliation)*	**X**	Number of billable days for the period

Notes:

- Service providers should notify their Early Years Specialists of any significant changes to their enrollment as soon as these changes are identified.
- Service providers will be required to provide updated actual and estimated enrollment by **October 11, 2019** (see funding memo for details). This information may result on adjustments to their funding to avoid over funding or underfunding.

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APPENDIX B: INELIGIBLE EXPENSES

2019 GOF Ineligible Expenses	
Expense Category	**Description**
1. Staffing costs	• Budgeted wage compression • Retiring bonuses, gifts and honoraria paid to staff, staff (including Administrator or owner) travel costs, staff uniform costs, etc. • Staff not employed in a licensed child care program. • Direct payment to any person who does not receive a T4 or T4A.
2. Legislative employment law requirements	• The impacts of The Fair Workplaces, Better Jobs Act, 2017 (Bill 148) and the Making Ontario Open for Business Act, 2018
3. Non-arm's length transactions not transacted at fair market value	• A transaction occurs at non-arm's length when it is between two individuals who are related by blood, marriage, common-law partnership or adoption. When this occurs, the transaction would require additional documentation to ensure it has occurred at fair market value.
4. Professional fees	• Fees paid as a condition of employment such as annual membership fees for the College of Early Childhood Educators and vulnerable sector/criminal reference checks.
5. Operating costs other than staff salaries and benefits	• Program supplies and resources • Nutrition and meals for children • Occupancy costs • Debt costs • Transportation of children • Property taxes • Repairs and maintenance • Organization, franchise management and other fees.
6. Costs supported through other Region of Peel funding streams	• Training and Professional Education, Wage Enhancement Grant, Transformation, Mitigation Funding, etc.
This list is not exhaustive. Any expenditures not listed under the allowable expenses section (p. 5) are non-admissible. If you have any questions, please contact your Early Years Specialist.	

APPENDIX C: CHANGES TO THE GOF STAFF DISTRIBUTION POLICY

Service providers that are unable to continue using their approved 2018 GOF Funding Distribution Plan methodology in 2019, are required to:

1. Contact their Early Years Specialist as soon as they become aware of the change. Your Early Years Specialist will provide you with a *GOF template change request document* if applicable.
2. Develop a transparent and equitable method of distributing the GOF-SWB amount to eligible positions. Funding may be distributed using some or all of the following categories:
   - Total number of hours worked or a flat amount; and/or
   - RECE qualifications (only recognized qualification).

   Note: Early Years Specialists may inform service providers on how to use their staff wages/benefits funding to ensure that the SWB outcomes are achieved.
3. Return a completed *GOF template change request document* and Staff Communication Letter to their Early Years Specialist.
4. Participate in a review of their *GOF template change request document* and provide further information as requested by the Region.
5. Review the Staff Communication Letter with all staff once their *GOF template change request document* has been approved.
6. Adjust staff wages and benefits according to the new approved GOF funding distribution plan.
7. Have all eligible staff sign off on the approved communication letter.
8. Submit a copy of the signed letter to the Region as part of the 2019 GOF Reconciliation Report.