

# **Early Years and Child Care Financial Annual Information Return (FAIR) guideline**

for licensed child care centres

December 2025

Version 2

# Table of Contents

Overview.....	4
Canada-wide Early Learning and Child Care (CWELCC) updates.....	4
Timelines.....	4
Submission details.....	5
A1: Identification.....	5
A2: Allocation and operating plan.....	7
Step 1: 2025 CWELCC allocation.....	7
Step 2: Operating plan.....	7
A3: Peel Region grants.....	7
A4: KPIs.....	11
A5: Financial position.....	11
Assets.....	11
Liabilities.....	13
Equity and net assets.....	14
Retained earnings and accumulated surplus (deficit) details.....	15
A6: Operations.....	15
Statement of operations information.....	16
Revenue details.....	18
Expense details.....	20
Proration of 0 to 12 expenses.....	21
Salary costs.....	21
Occupancy.....	28
Program-related nutrition.....	29
Program.....	30
General administration.....	31
Other.....	35
Regional OTEF expenses.....	36
Non-base expenses.....	37
Other ineligible expenses.....	37
A7: 2025 CWELCC and One-Time Emergency Funding (OTEF) reconciliation.....	38
A8: GovGrants input.....	39

A9: Summary of reconciliations..... 39  
A11: Licensee’s SFR and attestation ..... 40  
A12: YND reconciliation..... 40

## Overview

All service providers who receive funding from Peel Region must complete and submit the Financial Annual Information Return (FAIR) template. The FAIR template ensures consistent financial reporting across all service providers.

This guideline is intended to support you in completing the FAIR. You should not use it to interpret legislation, Peel Region policies, or other guidelines.

You may complete the FAIR yourself or ask your accountant or bookkeeper to help. The Board of Directors or owners of the child care program are responsible for ensuring the financial information in the FAIR is accurate.

If you have any questions about this guideline, please contact [EarlyYearsSystemDivision@peelregion.ca](mailto:EarlyYearsSystemDivision@peelregion.ca).

## Canada-wide Early Learning and Child Care (CWELCC) updates

We updated this document to reflect new reporting requirements introduced under the ministry's CWELCC Cost-Based Funding guidelines, including the requirement to submit the FAIR at site-level.

The FAIR template will also be used to reconcile CWELCC funding and estimate any funding repayable to Peel Region. This streamlined approach reduces administrative work by combining financial reporting and reconciliation into a single submission.

### **New requirement: Site-level reporting**

You must complete the FAIR template at the site-level.

- If your organization operates multiple sites in Peel (referred to as multi-site service providers), you must provide a statement of operations or income statement (revenue and expenses) for each site.
- If your organization operates both centres and homes in Peel, you must report the home agency operations separately.

## Timelines

You must submit the completed FAIR template, with your financial statements and management letter (if applicable), within 4 months after your fiscal year end. Please refer to the [Service Provider Handbook](#) for more information.

If you anticipate any challenges in meeting the submission deadline, you must notify us as soon as possible. Late or incomplete submissions may lead to corrective actions, as outlined in the Compliance Policy in Peel Region’s Service Provider Handbook.

## Submission details

You must complete the FAIR template in sequential order by filling out all green cells in the following tabs. Green cells will turn grey once you’ve entered the required information.

- A1: Identification
- A2: Allocation and operating plan
- A3: Peel Region grants
- A4: KPIs
- A5: Financial position
- A6: Operations

**Important:** Multi-site service providers must complete the “Operations” tab for each site in Peel. Your template includes separate tabs to support this reporting requirement.

You can find instructions for completing each tab in the sections below.

Please email the completed FAIR and financial statements to [EarlyYearsSystemDivision@peelregion.ca](mailto:EarlyYearsSystemDivision@peelregion.ca).

### A1: Identification

On this tab, you will enter identification details for your organization (head office).

#### Follow these steps:

1. You must complete all green fields. Refer to the table below for instructions.
2. Do not complete the section labelled as “Region of Peel Staff Only” (ID114).

**Table 1: Provider information**

Field	Instructions
Provider legal name (ID100)	Enter the name as shown on your Ministry of Education licence.
Provider operating name (ID101)	Enter the name under which your child care program operates.

Field	Instructions
Year-end (ID102)	Enter your program’s fiscal year-end date. For example, December 31, 2025.
Mailing address (ID103 and ID104)	Enter your full mailing address, including city or town, province, and postal code.
Auspice (ID105)	Use the drop-down list to select for-profit or not-for-profit.
Centre-based, home-based or both (ID106)	Use the drop-down list to select centre-based, home-based or both.
Vendor ID (ID107)	Enter your GovGrants Vendor ID.
Contact info (ID108)	Enter the first and last name of the person to contact regarding FAIR information.
Phone number for contact (ID109)	Enter the contact person’s phone number.
Email address for contact (ID110)	Enter the contact person’s email address.
Signing officer (ID111)	Enter the first and last name of your organization’s authorized signing officer.

**Table 2: Annual attestation**

Field	Instructions
Signature (ID112)	Enter the first and last name of your organization’s authorized signing officer or insert their electronic signature.
Sign-off date (ID113)	Enter the date when the authorized officer signed off on the FAIR.  <b>Important:</b> The authorized signing officer must sign off before submitting the FAIR to Peel.

## A2: Allocation and operating plan

On this tab, you will enter the CWELCC allocation and operating plan for your child care site in Peel.

**Important:** Multi-site service providers must provide this information for each site in Peel.

Follow the steps below and ensure all green fields are complete.

### Step 1: 2025 CWELCC allocation

This information is required to calculate your actual Cost-Based Funding amounts and any funding repayable to Peel Region (recoveries).

1. Log into GovGrants to view your 2025 CWELCC Cost-Based Funding and 2025 allocation in lieu of profit/surplus grants.
2. In the green fields, enter your most recent funding allocation amount under each budget category.

### Step 2: Operating plan

This information is required to prorate (split) shared expenses between CWELCC-eligible (0 to 6 years) and ineligible (6 to 12 years) children.

**Important:** We recommend that you report your service level data as of May 30, 2025, to be consistent with the data used to calculate your allocation.

If you choose to report service level data as of a different date, you must specify the alternative date and provide a rationale.

1. Enter your licensed and operating spaces as of May 30, 2025, for both CWELCC-eligible (0 to 6 years) and ineligible (6 to 12 years) children.
2. Include the number of service days and typical hours of service for each age group.
  - Service days are the number of days your program is enrolled in CWELCC and charges a base fee.
  - This includes paid closure days and statutory holidays.

## A3: Peel Region grants

On this tab, you will enter amounts related to other Peel Region funding grants for the calendar year (January to December).

This information is required to reconcile CWELCC and One-Time Emergency Funding and will also be reflected in other tabs including the "Summary of Reconciliations".

### Important:

- You must complete the grant sections that apply to your child care program. For example, if you did not receive One-Time Emergency Funding, you do not have to complete this section.
- **Multi-site service providers:** Some grants require reporting at the site-level, while others are reported at the organization (head office) level. Review the FAIR template for details and enter the applicable amounts.

### Follow these steps:

1. Click on the "+" or "-" symbols beside the row numbers to expand or collapse the grant sections that apply to your child care program.
2. All green fields must be completed in the applicable grant sections. If there is no applicable amount, enter \$0. Refer to the table below for instructions. The grey and white fields will automatically fill in based on amounts entered.

**Table 3: Other Peel Region funding grants**

Other Peel funding	Instructions
2025 Life Long Learning Day on October 24	<p>The amount of funding used for CWELCC-eligible children will be used to reconcile CWELCC funding.</p> <ol style="list-style-type: none"><li>1. <b>Awarded budget:</b> Check GovGrants for your awarded budget and enter the amounts for each budget category (child care fees, nutrition, and program staffing).</li><li>2. <b>Funding spent as reported on GovGrants:</b> Check your reconciliation report in GovGrants and enter the amount of funding used for each budget category.</li><li>3. <b>0 to 6 years:</b> Report the amount of funding used for CWELCC-eligible children 0 to 6 years. You may report the actual amount of funding used or use a proration method to split the shared 0 to 12 amount.</li></ol>

Other Peel funding	Instructions
2025 CWELCC One-Time Emergency Funding - major capital	<p>The amounts reported in this section will be used to reconcile One-Time Emergency Funding.</p> <ol style="list-style-type: none"> <li><b>Has this project been completed as of December 31, 2025?</b> Use the drop-down to select yes or no.</li> <li><b>Memo approval amounts:</b> Refer to the “Funding Assessment Summary” on your approval memo and enter the required amounts in the green cells.</li> <li><b>Reconciliation:</b> If you completed the project by December 31, enter the actual project cost and amounts covered by insurance and/or your landlord.</li> <li><b>Reconciliation:</b> If you did not complete the project by December 31, enter the total project costs incurred in 2025, and any amounts covered by insurance or your landlord.</li> </ol>
CWELCC One-Time Emergency Funding - operating	<p>The amounts reported in this section will be used to reconcile CWELCC and One-Time Emergency Funding.</p> <ol style="list-style-type: none"> <li><b>Memo approval amounts:</b> Refer to the “Funding Assessment Summary” on your approval memo and enter the required amounts in the green cells.</li> <li><b>Reconciliation:</b> Enter the actual project cost net of amounts covered by insurance or your landlord.</li> </ol>

Other Peel funding	Instructions
2025 Program Staff Top-up Funding	<p>The amount of funding used for CWELCC-eligible children will be used to reconcile CWELCC funding.</p> <ol style="list-style-type: none"> <li><b>Awarded budget:</b> Refer to the "FAIR Input" on your 2025 Program Staff Top-up Funding Planning and Reconciliation template and enter your "Awarded Budget" amount.</li> <li><b>Funding spent as reported on GovGrants:</b> Refer to the "FAIR Input" on your 2025 Program Staff Top-up Funding planning and reconciliation template and enter the "Funding spent as reported on GovGrants" amount.</li> <li><b>0 to 6 years:</b> Refer to the "FAIR Input" on your 2025 Program Staff Top-up Funding Planning and Reconciliation template and enter the "0 to 6 years" amount.</li> </ol>
2024 and 2025 expansion funding (Start-up projects and 2025 ELCCI funding)	<p>The amounts reported for this funding will be included in your Summary of Reconciliations (Tab A9).</p> <ol style="list-style-type: none"> <li><b>Has this project been completed as of December 31, 2025?</b> Use the drop-down to select yes or no.</li> <li><b>Funds received:</b> Enter the amount of Expansion Funding received in 2025.</li> <li><b>Funding used:</b> If you completed the project by December 31, enter the total amount of funding used.</li> <li><b>Funding used:</b> If you did not complete the project by December 31, enter the total amount of funding used in 2025.</li> </ol>
2025 School-age (6-12) programs	<p>The amounts reported for this funding will be included in your Summary of Reconciliations (Tab A9).</p> <ol style="list-style-type: none"> <li><b>Total awarded budget:</b> Check GovGrants for your awarded budget and enter this amount.</li> <li><b>Funding spent as reported on GovGrants:</b> Check your reconciliation report in GovGrants and enter the amount of funding used.</li> </ol>

## A4: KPIs

On this tab, you will report Key Performance Indicators (KPIs) required for ministry reporting. The tab includes definitions for each KPI.

You must complete all green fields. If a field does not apply or there is no applicable amount, enter 0.

### **Important:**

- If your child care program serves children 0 to 12 years old, you must report information for CWELCC-eligible children (0 to 6 years) only.
- **Multi-site service providers:** You will report this information for each site individually.

## A5: Financial position

On this tab, you will report your organization's financial position using your fiscal year balance sheet or statement of financial position found in your audited financial statements.

This information will be used to verify that your organization has maintained financial viability, which is a requirement for CWELCC funding.

### **Important:**

- Audited financial statements continue to be at the organization (head office) level.
- Multi-site service providers: You will report this information using your organization's financial position, not site-level.

### **Follow these steps:**

1. Refer to the table below for instructions.
2. You must complete all green fields. If a field does not apply or there is no applicable amount, enter \$0.

## Assets

Table 4: Assets

Field	Instructions
Cash/bank (Box 110)	<p>Report the total amount in your operating bank accounts and petty cash. This amount must match the ending balance in your Statement of Cash Flow.</p> <p>If the balance is negative, record it under Liabilities (Box 210).</p>
Short-term investments (Box 110a)	<p>Report the total value of investments that will be converted to cash within one year.</p>
Accounts receivable (net of allowance) (Box 111)	<p>Report all related receivables (such as GST/HST and subsidies from sources other than Peel), minus any outstanding debts you do not expect to collect.</p> <p>Do not include receivables from Peel (report these in Box 111a) or amounts due from shareholders (report in Box 117).</p>
Due from Peel Region (Box 111a)	<p>Report any subsidies or payments owed to you by Peel Region that have not yet been received.</p>
Others (Box 112)	<p>Report other current assets, such as prepaid expenses, which will be converted to cash within one year. Includes current assets not covered in Boxes 110, 110a, 111 and 111a.</p> <p>If you use this field, add a brief explanation as a comment in the cell.</p>
Capital assets (net of amortization) (Box 114)	<p>Report assets that will not be converted to cash within one year, such as buildings, property, and equipment, after deducting amortization.</p>
Others (Box 115)	<p>Report other long-term assets not included in Box 114, such as intangible assets (net of amortization, if applicable).</p> <p>Add a brief explanation as a comment in the cell.</p>
Due from shareholders (Box 117)	<p>Report the amount recorded on your balance sheet that shareholders owe you.</p>

## Liabilities

Table 5: Liabilities

Field	Instructions
Bank indebtedness (Box 210)	Report any operating bank accounts with a negative balance.  This amount must match the ending balance in your Statement of Cash Flow.
Accounts payable and accrued liabilities (Box 211)	Report all amounts you owe that will be paid within one year, such as GST/HST, subsidies (excluding Peel), and government remittances.
Due to Peel Region (Box 211a)	No entry required.  This field will automatically fill in using the "Grand Total Repayable to Peel Region" amount from Tab A9 (Summary of Reconciliations).
Deferred revenue (Box 212)	Report any revenue (including subsidies and grants) that you have received but have not yet earned and will be earned within one year.
Deferred contribution from Peel Region - OTEF major capital (Box 212a)	No entry required.  This field will automatically fill in using the "deferred contribution" amount under OTEF major capital from Tab A3 (Peel Region grants).
Deferred contribution from Peel Region - expansion funding (Box 212b)	No entry required.  This field will automatically fill in using the "Deferred Contribution" amount under 2024 and 2025 expansion funding from Tab A3 (Peel Region grants).
Short-terms loans (Box 213)	Report any loans that will be repaid within one year, including the current amount of any long-term loans.  Does not include shareholder loans.

Field	Instructions
Others (Box 214)	<p>Report other current liabilities not included in Boxes 210, 211, 211a, 212, and 213.</p> <p>Include 2024 funding repayable to Peel, if applicable.</p> <p>Add a brief explanation as a comment in the cell.</p>
Mortgage (Box 216)	<p>Report the closing balance on your mortgage statement for facilities actively used to deliver child care in Column D.</p> <p>Report the amount of mortgage principal paid during the calendar year (January to December) for facilities actively used to deliver child care in Column G.</p>
Other loans (Box 217)	<p>Report long-term loans that you will not repay within one year (excluding shareholder loans).</p> <p>Add a brief explanation as a comment in the cell.</p>
Due to shareholders (Box 219)	<p>Report the amount recorded on your balance sheet that you owe to shareholders.</p>

## Equity and net assets

Table 6: Equity and net assets

Field	Instructions
Retained earnings or accumulated surplus (deficit) (Box 500)	<p>No entry required.</p> <p>This field will automatically fill in based on entries in Boxes 500a, 500b, 500c and 500d (as indicated by the arrow).</p>
Other reserve (if applicable) (Box 502)	<p>Applies to not-for-profit organizations only.</p> <p>Report any restricted or unrestricted reserves.</p> <p>Add a brief explanation as a comment in the cell.</p>

Field	Instructions
Others (Box 513)	Report other equity items not covered in Boxes 500 and 502.  Add a brief explanation as a comment in the cell.

## Retained earnings and accumulated surplus (deficit) details

Table 7: Retained earnings and accumulated surplus

Field	Instructions
Retained earnings or accumulated surplus (deficit), beginning balance (Box 500a)	Report the ending balance from your previous year's financial statements showing accumulated profit or deficit.  Use a negative number for a deficit (for example, \$400).
Add: current income (loss) or surplus (deficit) (Box 500b)	No entry required.  This field will automatically fill in using the "Current income (loss) or surplus (deficiency)" amount from Tab A6 (Operations).
Less: dividends paid (Box 500c)	Report the total dividends paid during fiscal year as recorded in your financial statements.  Use a negative number (for example, -\$400).
Others (500d)	Report other adjustments not included in Boxes 500a and 500c.  Add a brief explanation as a comment in the cell.

## A6: Operations

On this tab, you will report calendar year (January to December) revenue and expenses for your child care program.

This information will be used to reconcile your CWELCC funding, by comparing your actual program costs and revenue to your CWELCC allocation.

## Important:

- If your child care program is part of a larger organization, such as a church or private school, only report revenue and expenses related to the delivery of child care in Peel.
- If your organization operates in multiple municipalities, you must only report revenue and expenses for sites in Peel.
- If your organization operates multiple child care sites in Peel, you must report site-level revenue and expenses on separate tabs. For 2025 only, the FAIR template also includes a consolidated operations tab that will be used for reconciliation (this tab is for review only and does not require any input).

## Statement of operations information

In this section, you will enter key details about your child care program.

Complete all green fields. Refer to the table below for instructions.

**Table 8: Statement of Operations information**

Field	Instructions
Licence number (Box 300a)	Enter the licence number exactly how it appears in the Child Care Licensing System.
Licence name (Box 300b)	Enter the name of your child care centre exactly how it appears in the Child Care Licensing System.
CWELCC enrolment date (Box 300c)	Enter the date your child care program enrolled in the CWELCC program, between April 1, 2022, and December 31, 2025. Use this date format: YYYY-MM-DD.  You may refer to your CWELCC approval letter for confirmation.  If your program is not enrolled in CWELCC, do not enter a date.
How many months is the financial information for (include summer breaks)? (Box 300d)	Enter the total number of months (from one to 12) included in your financial statement.

Field	Instructions
Total number of service days the centre was open during the calendar year (Box 300e)	<p>Enter the number of days your program charges a base fee during the calendar year (January to December). This includes paid closure days and statutory holidays.</p> <p>For example, if the program was open from Monday to Friday, from January to December, and closed on statutory holidays (10 days), then enter 251 days.</p>
Which city does your centre (site) operate in? (Box 300f)	Use the drop-down to select which city or town your child care program operates in.
What type of building do you operate in? (Box 300g)	<p>Applicable to centre-based service providers only.</p> <p>Use the drop-down to select which type of building your program operates in (commercial, public school, place of worship or other).</p> <p>If you select "other," provide a comment in the adjacent cell (Box 300j).</p>
Do you have any transactions that are to a related party? (Box 300h)	<p>Use the drop-down to select if any transactions in your income statement are from a related party (yes or no).</p> <p>If you select "yes," specify which expense is from a related party in the adjacent cell (Box 300k).</p> <p>Related party transactions (non-arm's length transactions) are ineligible for government funding unless they are at or below fair market value (verification may be required). For related party transactions, you must get a minimum of 2 quotes and keep all documentation.</p>

Field	Instructions
Select the best response for your organization for the fiscal year (Box 300i)	<p>Use the drop-down to select the best representative of your fiscal year (normal operations, first year of operations, expanded operations or extraordinary circumstances, other).</p> <p>Examples of extraordinary circumstances include your program temporarily closing for a few months due to a flood or widespread illness.</p> <p>If you do not select “normal operations,” provide a comment in the adjacent cell (Box 300l).</p>

## Revenue details

In this section, you will report calendar year (January to December) revenue related to your child care program. This includes Peel funding and parental fees.

### Follow these steps:

1. You must complete all green fields. If a field does not apply or there is no revenue, enter \$0. Refer to the table below for instructions.

The white fields will automatically fill in based on information in other sections (for example, 2025 CWELCC Cost-Based Funding used).

2. Report revenue in the following columns:
  - Column D: Enter the total revenue received for children 0 to 12 years.
  - Column E: Enter the amount of revenue attributable to CWELCC-eligible children (0 to 6 years).
  - Column F: This column calculates the amount of revenue attributable to ineligible children (6 to 12 years) by subtracting Column E from Column D.

**Table 9: Revenue**

Field	Instructions
2025 CWELCC Cost-Based Funding - used (Box 301)	<p>No entry required.</p> <ul style="list-style-type: none"> <li>• This field will automatically fill in using amounts from Tab A7.</li> <li>• Shows the final amount of CWELCC Cost-Based Funding (calculated as actual program costs minus actual base fee revenue). This does not include the allocation in lieu of profit/surplus (see Box 302).</li> </ul>

Field	Instructions
2025 CWELCC - allocation in lieu of profit/surplus (Box 302)	<p>No entry required.</p> <ul style="list-style-type: none"> <li>• This field will automatically fill in using amounts from Tab A7.</li> <li>• Shows the final amount of allocation in lieu of profit/surplus, recalculated using actual program costs.</li> </ul>
2025 base fee revenue collected from parents (Box 303)	<p>Manual entry required.</p> <p>Include:</p> <ul style="list-style-type: none"> <li>• Base fee revenue directly collected from families.</li> <li>• Tuition or registration fees that are part of your base fees.</li> <li>• Any other mandatory fees that are part of your base fees.</li> </ul> <p>Do not include:</p> <ul style="list-style-type: none"> <li>• Amounts covered through Peel Region subsidies or CWELCC funding.</li> <li>• Late pick-up or non-sufficient fund (NSF) fees.</li> <li>• Any other optional fees collected from families.</li> </ul>
2025 Child Care Fee Subsidy received from Peel (Box 304)	<p>Manual entry required.</p> <p>Report the amount of Child Care Fee Subsidy funding received and used from Peel.</p>
2025 School-age (6-12) programs - Regional Funding - used (Box 305)	<p>No entry required.</p> <ul style="list-style-type: none"> <li>• This field will automatically fill in using amounts from Tab A3.</li> <li>• Shows the total amount of School-age (6 to 12) Funding spent.</li> </ul>
2025 non-base revenue for 0-6 (Box 306)	<p>Manual entry required.</p> <p>Include:</p> <ul style="list-style-type: none"> <li>• Non-base revenue collected for CWELCC-eligible children, such as late pick-up fees and non-sufficient fund (NSF) fees.</li> <li>• Any other optional fees or services collected for CWELCC-eligible children.</li> </ul>

Field	Instructions
2025 Life Long Learning Day October - used (Box 307)	No entry required. <ul style="list-style-type: none"> <li>This field will automatically fill in using amounts from Tab A3.</li> <li>Shows the total amount of Life Long Learning Day funding used.</li> </ul>
2025 One-time Emergency Funding - operating - used (Box 308)	No entry required. <ul style="list-style-type: none"> <li>This field will automatically fill in using amounts from Tab A3.</li> <li>Shows the total amount of One-time Emergency Funding operating spent.</li> </ul>
2025 Program Staff Top up - used (Box 309)	No entry required. <ul style="list-style-type: none"> <li>This field will automatically fill in using amounts from Tab A3.</li> <li>Shows the total amount of Program Staff Top-up funding used.</li> </ul>
Other Peel Region grants - please specify (Box 310)	Manual entry required. <ul style="list-style-type: none"> <li>Provide a brief explanation of other Peel Region grants received that are not included above. For example, Start-up funding.</li> <li>Report the total amount used in 2025.</li> </ul>
Other revenue - please specify (Box 311)	Manual entry required. <ul style="list-style-type: none"> <li>Provide a brief explanation of other revenue earned in Peel that is not included above. For example, investment income and fundraising.</li> <li>Report the total amount earned in 2025.</li> </ul>

## Expense details

In this section, you will report eligible expenses related to your child care program for calendar year (January to December).

### Important:

- You must report all expenses as gross without deducting any grants (federal, provincial, or Peel) or any discounts received.
- Eligible expenses must be appropriate, reasonable, and attributable to the delivery of child care for children 0 to 12 years old.
- Using funding for ineligible costs may result in year-end recoveries.

- Non-arm's length transactions are ineligible unless they are at or below fair market value. This includes buying an item or having work completed by a related party, such as a family member or friend. Peel may request quotes, receipts, and paid invoices to verify market value.

### Proration of 0 to 12 expenses

If your child care program serves children 0 to 12 years old, you must prorate (split) your expenses to accurately reflect the costs for CWELCC-eligible children (0 to 6 years).

In Peel, the following proration approach will be used:

- **Salary and occupancy expenses:** You are responsible for deciding how to split these expenses between CWELCC-eligible (0 to 6 years) and ineligible (6 to 12 years) children using a reasonable and consistent proration method.
- **All other expense categories:** A default proration method will be applied based on your operating plan from Tab A2.
  - You can override the default and use a different proration method if it better reflects how your program operates, as long as it is reasonable and clearly documented.
  - If you override the default, you must provide a rationale and the calculation.

### Important:

- You must use the same proration method for both the School-Age Funding reconciliation and FAIR template. Expenses reported in the FAIR template for children 6 to 12 years must align with the School-age Funding reconciliation.
- You must apply the proration method you choose for your expenses consistently year-over-year.
- Keep clear documentation that explains your rationale and calculation details (for example, worksheets, staff records, capacity data, and assumptions).
- Refer to Peel's Accounting and Note Disclosure Guidelines for examples of proration method.

### Salary costs

In this section, you will report salary and benefit expenses including wage enhancements and any other salary-related funding. Do not deduct any federal or provincial grants used for salaries and benefits.

### Follow these steps:

You must complete all green fields. If a field does not apply or there is no expense, enter \$0. Refer to the table below for instructions.

1. Salary expenses must be reflective of your actual payroll records.

- Any contracted services not on payroll must be reported under the General Administration section, or under "Other" (Box 451p) if no specific field exists.
2. Report expenses in the following columns:
- **Column D:** Enter the total expense amount for children 0 to 12 years.
  - **Column E:** Enter the amount attributable to CWELCC-eligible children (0 to 6 years).
  - **Column F:** This column calculates the amount attributable to ineligible children (6 to 12 years) by subtracting Column E from Column D.

**Table 10: Salary costs**

Field	Instructions
<p><b>Program staffing costs:</b> Enter the total amount paid for salaries and benefits related to program staff, such as RECEs, ECEs, classroom assistants, and supply staff.</p>	
Actual program staffing, Wages by Employer (Box 411b)	<p>Report base wages paid to program staff.</p> <p>Include:</p> <ul style="list-style-type: none"> <li>• Employer-paid base wage.</li> <li>• Employer-funded wage improvements from collective agreements, cost of living or minimum wage increases.</li> <li>• Planning time, set-up time, and time spent in meetings mandated by the organization.</li> <li>• Closure days apart from statutory holiday pay.</li> </ul> <p>Do not include:</p> <ul style="list-style-type: none"> <li>• Wage enhancements (GOF, WEG, WCF).</li> <li>• Mandatory or supplementary benefits.</li> <li>• Professional learning expenses.</li> <li>• Lump sum payments, such as performance bonuses.</li> <li>• Retroactive wages related to previous years.</li> </ul>
Actual program staffing, General Operating Fund (GOF) (Box 411b(i))	<p>Report General Operating Fund (GOF) wage enhancements paid to eligible program staff.</p> <p>Include:</p> <ul style="list-style-type: none"> <li>• GOF wage increase.</li> <li>• Former staff wages, historical and pay equity (if applicable).</li> </ul> <p>Do not include mandatory and supplementary benefits associated with the wage enhancement.</p>

Field	Instructions
Actual program staffing, Wage Enhancement Grant (WEG) (Box 411c)	<p>Report Wage Enhancement Grant (WEG) wage enhancements paid to eligible program staff.</p> <ul style="list-style-type: none"> <li>• Include WEG wage increase.</li> <li>• Do not include mandatory or supplementary benefits associated with the wage enhancement.</li> </ul>
Actual program staffing, workforce compensation (Box 411d)	<p>Report Workforce Compensation Fund (WCF) wage enhancements paid to eligible program staff.</p> <p>Include:</p> <ul style="list-style-type: none"> <li>• WCF wage increase.</li> <li>• Top-up amount to reach the WCF wage floor.</li> <li>• Wage stability amount to maintain 2024 wage with enhancements (for staff whose enhanced wages were lower in 2025 due to the change in GOF order of operations).</li> </ul> <p>Do not include mandatory or supplementary benefits associated with the wage enhancement.</p>
Actual program staffing, employer statutory obligations (Box 411e)	<p>Report mandatory statutory obligations related to program staff.</p> <p>Include:</p> <ul style="list-style-type: none"> <li>• Canada Pension Plan (CPP), Employment Insurance (EI), Workplace Safety Insurance Board (WSIB), and Employer Health Tax (EHT).</li> <li>• Vacation pay.</li> <li>• Public holiday pay (9 statutory holidays: New Year's Day, Family Day, Good Friday, Victoria Day, Canada Day, Labour Day, Thanksgiving Day, Christmas Day, and Boxing Day).</li> <li>• Incremental mandatory statutory obligations associated with wage enhancements.</li> </ul>
Actual program staffing, employee supplementary benefits (Box 411f)	<p>Report any supplementary benefits related to program staff.</p> <p>Include:</p> <ul style="list-style-type: none"> <li>• Group life insurance.</li> <li>• Supplementary health and dental benefits.</li> <li>• Supplementary pension.</li> <li>• Sick pay.</li> </ul>

Field	Instructions
Actual program staffing, other costs (Box 411g)	<p>Report any other compensation and benefit amounts paid to program staff that are not included in the rows above.</p> <p>Include:</p> <ul style="list-style-type: none"> <li>• Program Staff Top-up.</li> <li>• Lump sum payments, such as performance bonuses.</li> <li>• Retroactive wages related to previous years.</li> <li>• Any other compensation and benefit amounts not included above.</li> </ul>
<p><b>Supervisor costs:</b> Enter the total amount paid for salaries and benefits related to centre supervisors.</p>	
Actual supervisor, wages by employer (Box 411i)	<p>Report base wages paid to supervisor(s).</p> <p>Include:</p> <ul style="list-style-type: none"> <li>• Employer-paid base wage.</li> <li>• Employer-funded wage improvements from collective agreements, cost of living, or minimum wage increases.</li> <li>• Closure days apart from statutory holiday pay.</li> </ul> <p>Do not include:</p> <ul style="list-style-type: none"> <li>• Wage enhancements (GOF, WEG, WCF).</li> <li>• Mandatory or supplementary benefits.</li> <li>• Professional learning expenses.</li> <li>• Lump sum payments, such as performance bonuses.</li> <li>• Retroactive wages related to previous years.</li> </ul>
Actual supervisor, General Operating Fund (GOF) (Box 411i(i))	<p>Report General Operating Fund (GOF) wage enhancements paid to eligible supervisors.</p> <p>Include:</p> <ul style="list-style-type: none"> <li>• GOF wage increase.</li> <li>• Former staff wages, historical and pay equity (if applicable).</li> </ul> <p>Do not include mandatory and supplementary benefits associated with the wage enhancement.</p>

Field	Instructions
Actual supervisor, Wage Enhancement Grant (WEG) (Box 411j)	<p>Report Wage Enhancement Grant (WEG) wage enhancements paid to eligible supervisor(s).</p> <p>Include the WEG wage increase.</p> <p>Do not include mandatory or supplementary benefits associated with the wage enhancement.</p>
Actual supervisor, workforce compensation (Box 411k)	<p>Report Workforce Compensation Fund (WCF) wage enhancements paid to eligible supervisors(s).</p> <p>Include:</p> <ul style="list-style-type: none"> <li>• WCF wage increase.</li> <li>• Top-up amount to reach the WCF wage floor.</li> <li>• Wage stability amount to maintain 2024 wages with enhancements (for supervisors whose enhanced wages were less in 2025 due to the change in GOF order of operations).</li> </ul> <p>Do not include:</p> <ul style="list-style-type: none"> <li>• Program Staff Top-up.</li> <li>• Mandatory or supplementary benefits.</li> </ul>
Actual supervisor, employer statutory obligations (Box 411l)	<p>Report mandatory statutory obligations related to supervisor(s).</p> <p>Include:</p> <ul style="list-style-type: none"> <li>• Canada Pension Plan (CPP), Employment Insurance (EI), Workplace Safety Insurance Board (WSIB), and Employer Health Tax (EHT).</li> <li>• Vacation pay.</li> <li>• Public holiday pay (New Year's Day, Family Day, Good Friday, Victoria Day, Canada Day, Labour Day, Thanksgiving Day, Christmas Day, and Boxing Day).</li> <li>• Incremental mandatory statutory obligations associated with wage enhancements.</li> </ul>
Actual supervisor, employee supplementary benefits (Box 411m)	<p>Report any supplementary benefits related to supervisor(s).</p> <p>Include:</p> <ul style="list-style-type: none"> <li>• Group life insurance.</li> <li>• Supplementary health and dental benefits.</li> <li>• Supplementary pension.</li> <li>• Sick pay.</li> </ul>

Field	Instructions
Actual supervisor, other costs (Box 411n)	<p>Report any other compensation and benefit amounts paid to supervisor(s) that are not included in the rows above.</p> <p>Include:</p> <ul style="list-style-type: none"> <li>• Program Staff Top-up.</li> <li>• Lump sums, such as performance bonuses.</li> <li>• Retroactive wages related to previous years.</li> <li>• Program Staff Top-up.</li> <li>• Any other compensation and benefit amounts not included above.</li> </ul>
<p><b>Other staff wages:</b> Enter the total amount paid for salaries and benefits related to other staff roles, not including program staff and supervisor(s). This may include admin staff and clerks.</p>	
Actual non-program staff wages salaries and benefits (Box 411p)	<p>Report salaries and benefits paid to other staff roles, such as admin assistants and clerks.</p> <p>Include:</p> <ul style="list-style-type: none"> <li>• Mandatory statutory obligations (CPP, EI, WSIB, and EHT).</li> <li>• Vacation pay.</li> <li>• Public holiday pay (9 statutory holidays: New Year's Day, Family Day, Good Friday, Victoria Day, Canada Day, Labour Day, Thanksgiving Day, Christmas Day, and Boxing Day.)</li> <li>• Supplementary benefits (such as supplementary health and dental benefits).</li> <li>• Wage enhancements (GOF, WEG, WCF) for eligible non-program staff supporting ratios.</li> </ul> <p>Do not include:</p> <ul style="list-style-type: none"> <li>• Professional learning expenses.</li> <li>• Lump sum payments, such as performance bonuses.</li> <li>• Retroactive wages related to previous years.</li> </ul>
Actual non-program staff wages bonuses (Box 411q)	<p>Report any bonuses paid to other staff roles, such as admin assistants and clerks.</p> <p>Include:</p> <ul style="list-style-type: none"> <li>• Lump sum bonuses, such as performance bonuses.</li> <li>• Retroactive wages related to previous years.</li> </ul>

Field	Instructions
Actual management salaries and benefits (excluding management fee) (Box 411r)	<p>Report salaries and benefits paid to management. Do not include the management fee (see Box 451k).</p> <p>Include:</p> <ul style="list-style-type: none"> <li>• Mandatory statutory obligations (CPP, EI, WSIB and EHT).</li> <li>• Vacation pay.</li> <li>• Public holiday pay (9 statutory holidays: New Year's Day, Family Day, Good Friday, Victoria Day, Canada Day, Labour Day, Thanksgiving Day, Christmas Day, and Boxing Day).</li> <li>• Supplementary benefits (such as supplementary health and dental benefits).</li> </ul> <p>Do not include lump-sum payments, such as performance bonuses.</p>
Actual management bonuses (excluding management fee) (Box 411s)	<p>Report any bonuses paid to management.</p> <p>Include:</p> <ul style="list-style-type: none"> <li>• Lump sum bonuses, such as performance bonuses.</li> <li>• Retroactive wages related to previous years.</li> </ul>
Actual controlling owner/directors or trustees' salaries and benefits (excluding management fee) (Box 411t)	<p>Report salaries and benefits paid to controlling owners or directors, or trustees.</p> <p>Include:</p> <ul style="list-style-type: none"> <li>• Mandatory statutory obligations (CPP, EI, WSIB and EHT).</li> <li>• Vacation pay.</li> <li>• Public holiday pay (9 statutory holidays: New Year's Day, Family Day, Good Friday, Victoria Day, Canada Day, Labour Day, Thanksgiving Day, Christmas Day, and Boxing Day).</li> <li>• Supplementary benefits (such as supplementary health and dental benefits).</li> </ul> <p>Do not include:</p> <ul style="list-style-type: none"> <li>• Lump sum payments, such as performance bonuses.</li> <li>• Retroactive wages related to previous years.</li> </ul>

Field	Instructions
Actual controlling owner or directors, or trustees' bonuses (excluding management fee) (Box 411u)	Report any bonuses paid to controlling owners or directors, or trustees.  Please note this is an ineligible expense under Peel funding and any amount reported will be removed for your eligible program costs. You must report all expenses (eligible or ineligible) for financial reporting.
Other - please specify (Box 411v)	Report salaries and benefits related to any employee roles not included above.  Provide a brief explanation of other employee roles in Column B.

## Occupancy

In this section, you will report occupancy-related expenses for your child care program. This includes rent, property tax, and utilities.

### Follow these steps:

1. You must complete all green fields. If a field does not apply or there is no expense, enter \$0. Refer to the table below for instructions.
2. Report expenses in the following columns:
  - **Column D:** Enter the total expense amount for children 0 to 12 years.
  - **Column E:** Enter the amount attributable to CWELCC-eligible children (0 to 6 years).
  - **Column F:** This column calculates the amount attributable to ineligible children (6 to 12 years) by subtracting Column E from Column D.

**Table 11: Occupancy-related expenses**

Field	Instructions
Rental of office or building (Box 421a)	Report the amount paid for rent as stated in your lease or rental agreement. Do not deduct any federal or provincial grants.  Do not include: <ul style="list-style-type: none"> <li>• Property tax (see Box 421b).</li> <li>• Insurance (see Box 421c).</li> <li>• Maintenance fees (see Box 421d).</li> <li>• Repairs and maintenance (see Box 461b).</li> </ul>

Field	Instructions
Property tax (Box 421b)	Report the amount paid for municipal property tax. If your lease or rental agreement includes property tax, report that amount here.
Property insurance (Box 421c)	Report the amount paid for property insurance.
Property maintenance fees (Box 421d)	Report the amount paid for scheduled property management or maintenance fees as stated in your lease or rental agreement.  These are regular monthly costs, separate from repairs and maintenance (see Box 461b).
Mortgage interest (Box 421e)	Report the amount of interest paid for mortgages related to facilities used to deliver child care.  Do not include the amount owed on the mortgage (see Box 216 under tab A5).
Utilities (Box 421f)	Report the amount paid for utilities, including electricity, water, and gas.
Other - please specify (Box 421g)	Report the amount paid for other occupancy-related expenses not included above.  For example: <ul style="list-style-type: none"> <li>• Security services or systems.</li> <li>• Waste disposal (not included in the lease).</li> <li>• Snow removal (not included in the lease).</li> <li>• Storage rental that is essential for storing child care materials (seasonal toys), equipment, or supplies.</li> </ul> Provide a brief explanation of other occupancy-related expenses in Column B.

### Program-related nutrition

In this section, you will report program-related nutrition expenses. This includes food and catering.

## Follow these steps:

1. You must complete all green fields. If a field does not apply or there is no expense, enter \$0. Refer to the table below for instructions.
2. Report expenses in the following columns:
  - **Column D:** Enter the total expense amount for children 0 to 12 years.
  - **Column E:** This column automatically calculates the amount attributable to CWELCC-eligible children, based on your total expenses and operating capacity data (tab A2).

**Override option:** You may override the auto-calculation and enter a different amount that better reflects your operations. If you do, please provide a brief explanation in Column H.

- **Column F:** This column calculates the amount attributable to ineligible children (6 to 12 years) by subtracting Column E from Column D.

**Table 12: Program-related nutrition expenses**

Field	Instructions
Food costs (Box 431a)	Report the amount paid for program-related food, including any payment to cooks for meal preparation.  If the cook also performs other duties, include only the portion of their time related to preparing meals.
Catering service (Box 431b)	Report the amount paid for catering services for child care programs.
Other - please specify (Box 431c)	Report the amount paid for other program-related nutrition expenses not included above.  For example: <ul style="list-style-type: none"><li>• Small kitchen equipment.</li><li>• Food safety supplies.</li><li>• Cleaning supplies (dishwasher detergent, dish soap, or sponges).</li></ul> Provide a brief explanation of other program-related nutrition expenses in Column B.

## Program

In this section, you will report program-related expenses required for day-to-day operations. This includes program supplies and furniture and equipment.

## Follow these steps:

1. All green fields must be completed. If a field does not apply or there is no expense, enter \$0. Refer to the table below for instructions.
2. Report expenses in the following columns:
  - Column D: Enter the total expense amount for children 0 to 12 years.
  - Column E: This column automatically calculates the amount attributable to CWELCC-eligible children, based on your total expenses and operating capacity data (tab A2).

**Override option:** You may override the auto-calculation and enter a different amount that better reflects your operations. If you do, please provide a brief explanation in Column H.

- Column F: This column calculates the amount attributable to ineligible children (6 to 12 years) by subtracting Column E from Column D.

**Table 13: Day-to-day program-related expenses**

Field	Instructions
Program supplies (Box 441a)	Report the amount paid for program-related supplies.  For example: <ul style="list-style-type: none"><li>• Books.</li><li>• Blocks.</li><li>• Arts and craft supplies.</li><li>• Toys that support play and inquiry consistent with <a href="#">How Does Learning Happen?</a></li></ul>
Other - please specify (Box 441b)	Report the amount paid for other program-related expenses not included in above.  For example: <ul style="list-style-type: none"><li>• Cribs and cots.</li><li>• Tables and chairs.</li><li>• Toy shelves.</li><li>• Safety gates.</li></ul> Provide a brief explanation of other program-related expenses in Column B.

## General administration

In this section, you will report general administration expenses. This includes advertising and promotion, insurance, office supplies and health and safety training.

**Follow these steps:**

1. You must complete all green fields. If a field does not apply or there is no expense, enter \$0. Refer to the table below for instructions.
2. Report expenses in the following columns:
  - **Column D:** Enter the total expense amount for children 0 to 12 years.
  - **Column E:** This column automatically calculates the amount attributable to CWELCC-eligible children, based on your total expenses and operating capacity data (tab A2).

**Override option:** You may override the auto-calculation and enter a different amount that better reflects your operations. If you do, please provide a brief explanation in Column H.

- **Column F:** This column calculates the amount attributable to ineligible children (6 to 12 years) by subtracting Column E from Column D.

**Table 14: General administration expenses**

Field	Instructions
Advertising and promotions (Box 451a)	Report amount paid for advertising and promotions.  For example: <ul style="list-style-type: none"> <li>• Flyers.</li> <li>• Brochures.</li> <li>• Print and social media ads.</li> </ul>
Amortization for capital assets (eligible for Cost-Based Funding) (Box 451b)	Report eligible amortization expenses for capital assets that: <ul style="list-style-type: none"> <li>• You purchased before August 15, 2024.</li> <li>• Not claimed as an eligible expense under any government funding (including CWELCC) or reimbursed by insurance.</li> </ul>
Amortization for capital assets (ineligible for Cost-Based Funding) (Box 451b(i))	Report ineligible amortization expenses for capital assets that: <ul style="list-style-type: none"> <li>• You purchased on or after August 15, 2024, or</li> <li>• You claimed as an eligible expense under any government funding (including CWELCC) or reimbursed by insurance.</li> </ul>
Auditing (Box 451c)	Report the amount paid for a licensed public accountant for audited financial statements or notice to reader (where applicable).

Field	Instructions
Bad debts (Box 451d)	Report the amount of bad debts (uncollectible parent fees) that you accrued.
Bookkeeping (Box 451e)	Report the amount paid for a third-party accountant for bookkeeping or accounting services.
Central allocated administration (for multi-site agencies) (Box 451f)	<p>This field is applicable to service providers that operate in multiple municipalities or as part of a larger organization.</p> <p>Report amount of head office costs allocated to Peel site(s).</p> <p>For example:</p> <ul style="list-style-type: none"> <li>• Administration.</li> <li>• Accounting.</li> <li>• Human resource salaries.</li> </ul>
Insurance (Box 451g)	<p>Report the amount paid for insurance.</p> <p>For example:</p> <ul style="list-style-type: none"> <li>• Commercial general liability.</li> <li>• Director liability.</li> <li>• Automobile liability.</li> </ul>
Interest (excluding mortgage interest) (Box 451h)	<p>Report the amount of interest paid on loans or lines of credit, excluding mortgage interest.</p> <p>For example:</p> <ul style="list-style-type: none"> <li>• Interest on lines of credit, or</li> <li>• Shareholder loans directly related to one-time (non-recurring) eligible costs.</li> </ul>
Bank charges (Box 451i)	<p>Report the amount paid for bank fees and charges.</p> <p>For example:</p> <ul style="list-style-type: none"> <li>• Interest paid to the bank.</li> <li>• Credit card processing fees.</li> <li>• E-transfer or online payment platform fees (for example, Square).</li> <li>• Bank charges for handling payments.</li> </ul>
Legal (Box 451j)	Report amount paid for legal services. For example, lawyer fees and court costs.

Field	Instructions
Management fee (Box 451k)	<p>Report the amount paid by the owners to a person or company for managing child care operations.</p> <p>Exclude investment-related fees.</p>
Office and general (Box 451l)	<p>Report amount paid for office and general expenses.</p> <p>For example:</p> <ul style="list-style-type: none"> <li>• Office supplies.</li> <li>• Computer equipment and software.</li> <li>• Minor miscellaneous expenses.</li> <li>• Cleaning supplies (paper towels, sanitizer, mops, and brooms).</li> </ul>
Telephone and internet (Box 451m)	<p>Report amount paid for telephone, internet, and fax services.</p>
Transportation (Box 451m(i))	<p>Report the amount paid for transportation directly related to child care.</p> <p>For example:</p> <ul style="list-style-type: none"> <li>• Vehicle lease or rental.</li> <li>• Fuel.</li> <li>• Maintenance and repairs.</li> <li>• Mileage (for example, occasional grocery pickup) reimbursed in line with the <a href="#">CRA mileage rate</a>.</li> </ul>
Professional and consulting fees (Box 451n)	<p>Report the amount paid for professional and consulting fees.</p> <p>For example, consultant services for setting up a new child care management system.</p>
Professional dues (Box 451o)	<p>Report amount paid for fees on behalf of staff for membership in professional organizations such as the College of Early Childhood Educators.</p> <p>This is an ineligible expense under CWELCC Cost-Based Funding.</p>

Field	Instructions
Professional learning costs (Box 451o(i))	<p>Report amount paid for program staff professional learning.</p> <p>Includes:</p> <ul style="list-style-type: none"> <li>• Registration costs.</li> <li>• Fees for eligible staff to attend or participate in approved professional learning sessions, courses, or training opportunities.</li> <li>• Up to one hour of travel time (round-trip) for each in-person professional learning opportunity outside working hours.</li> </ul>
Other - please specify (Boxes 451p to 451r)	<p>Report the amount paid for other general administrative expenses that were not accounted for above.</p> <p>For example:</p> <ul style="list-style-type: none"> <li>• Health and safety training.</li> <li>• Staff vulnerable sector checks and first aid training needed for operation and staffing under CCEYA.</li> </ul> <p>Provide a brief explanation for other general administration expenses in Column B.</p>

## Other

In this section, you will report other program-related expenses not included above, such as general repairs and maintenance and income tax.

### Follow these steps:

1. All green fields must be completed. If a field does not apply or there is no expense, enter \$0. Refer to the table below for instructions.
2. Report expenses in the following columns:
  - **Column D:** Enter the total expense amount for children 0 to 12 years.
  - **Column E:** This column automatically calculates the amount attributable to CWELCC-eligible children, based on your total expenses and operating capacity data (tab A2).

**Override option:** You may override the auto-calculation and enter a different amount that better reflects your operations. If you do, please provide a brief explanation in Column H.

- **Column F:** This column calculates the amount attributable to ineligible children (6 to 12 years) by subtracting Column E from Column D.

**Table 15: Other program-related expenses**

Field	Instructions
Repairs and maintenance (Box 461b)	<p>Report the amount paid for routine repairs and maintenance, including minor repairs and replacement.</p> <p>For example:</p> <ul style="list-style-type: none"> <li>• Painting and patching walls.</li> <li>• Repairing plumbing or electrical issues.</li> <li>• Replacing a broken window.</li> </ul> <p>Exclude amounts paid in line with your rental or lease agreement (Box 421d).</p>
Income tax (Box 461c)	<p>Report the amount of income tax paid.</p> <p>Please note this is an ineligible expense under Peel funding and any amount reported will be removed for your eligible program costs. You are required to report all expenses (eligible or ineligible) for financial reporting.</p>
Franchise fees (Box 461d)	<p>Report amount paid to a franchisor for brand rights or renewal fees for franchise agreements.</p>
Other - please specify (Box 461e)	<p>Report amount paid for other expenses that were not reported in other fields. Do not include non-base (see Boxes 471) and ineligible expenses (see Boxes 481).</p> <p>For example:</p> <ul style="list-style-type: none"> <li>• Ministry licensing fees.</li> <li>• Fire inspection or permit.</li> </ul> <p>Provide a brief explanation of other expenses in Column B.</p>

**Regional OTEF expenses**

This section will automatically fill in using the “OTEF Operating” amounts from Tab 3 (Peel Region grants) and will reflect your One-Time Emergency Funding award, if applicable.

**Table 16: One-time Emergency - Operating Funding**

Field	Instructions
One-time Emergency - Operating Funding expense (Box 465a)	No entry required.

**Non-base expenses**

In this section, you will report any expenses that are not covered by the approved base fees for CWELCC-eligible children (0 to 6 years). This includes any optional items or services outlined in your parent handbook.

**Important:** This is a new reporting requirement under CWELCC Cost-Based Funding, as you cannot use funding to cover these expenses. Non-base expenses will be removed from your eligible program costs.

**Follow these steps:**

1. Refer to the table below for examples of non-base expenses and ensure these expenses are not reported in any other sections.
2. Enter a brief explanation of any non-base expenses in Column B (green cell).
3. Report the corresponding non-base expense amount in Column D.
4. Column E will automatically fill in based on Column D.

**Table 17: Non-base expenses**

Field	Instructions
Other (Boxes 471a to 471c)	Report any expenses that are not covered by the approved base fee.  For example: <ul style="list-style-type: none"><li>• Transportation and field trips.</li><li>• French, music, and yoga class.</li></ul>

**Other ineligible expenses**

In this section, you will report expenses that are ineligible for CWELCC Cost-Based Funding. Please ensure these expenses are not reported in any other sections.

**Important:** This is a new reporting requirement under CWELCC Cost-Based Funding, as you cannot use funding to cover these expenses. Ineligible expenses will be removed from your eligible program costs.

**Follow these steps:**

1. Refer to the table below for examples of ineligible expenses.
2. Enter a brief explanation of any ineligible expenses in Column B (green cell).

3. Report the corresponding ineligible expense amount in Column D.
4. Column E will automatically fill in based on Column D.

**Table 18: Other ineligible expenses**

Field	Instructions
Other (Boxes 481a to 481c)	<p>Report ineligible CWELCC expenses.</p> <p>For example:</p> <ul style="list-style-type: none"> <li>• In-kind benefits or perks directly or indirectly for the controlling owner (for example, year-end bonuses for the controlling owner).</li> <li>• Costs funded or reimbursed by another public source, such as insurance claims.</li> <li>• Financing costs that are higher than the <a href="#">Canada Small Business Financing Program</a> rates.</li> <li>• Penalties, fines, forfeitures, or liquated damages.</li> <li>• Travel or vehicle costs not related to delivery of child care for CWELCC-eligible children.</li> <li>• Staff meal expenses, unless related to staff training.</li> <li>• Donation and fundraising expenses.</li> <li>• Accrued interest on shareholder equity.</li> <li>• Personal expenses including vehicles, assets, and services.</li> </ul>

## A7: 2025 CWELCC and One-Time Emergency Funding (OTEF) reconciliation

**This information is for review only and there is no input needed.**

This tab calculates your actual 2025 CWELCC Cost-Based Funding and One-Time Emergency Funding (OTEF) based on information from other sections.

Please review the details to confirm if you owe a funding recovery (amount repayable to Peel). GovGrants will automatically deduct recoveries from future payments until the amount is fully recovered.

- **Multi-site service providers:** For 2025 only, CWELCC funding will be reconciled at the head office level to ease the transition to site-level reporting. This means your recovery amount will be based on your consolidated CWELCC allocation, and revenue and expenses for all child care sites in Peel.

- **One-Time Emergency Funding - Operating:** If you have underspending in your Cost-Based Funding, that amount may be automatically applied to your OTEF grant to reduce any recovery.

## A8: GovGrants input

**This information is for review only and there is no input needed.**

This tab shows the amounts needed for the CWELCC and One-Time Emergency Funding reconciliation reports in GovGrants. Your GovGrants submission must align with the information in the FAIR template.

**Multi-site service providers:** This tab shows the consolidated amounts for all Peel sites that you will enter in GovGrants. GovGrants reporting is at the head office level.

After completing the FAIR, enter the amounts highlighted in yellow under the “Spent this period” column in GovGrants.

**Table 19: GovGrants input**

GovGrants announcement	Spent this period
2025 CWELCC Cost-Based Funding	Actual program costs
2025 CWELCC-Allocation in Lieu of Profit/Surplus	Amount In lieu of profit/surplus
2025 CWELCC One-Time Emergency Funding	OTEF Operating Funding or OTEF Capital Funding

## A9: Summary of reconciliations

Your audited financial statements must include a summary of all funding received, spent, and repayable to Peel. This is called a “summary of reconciliations” and must be included in the note disclosure on your audited financial statements.

This tab summarizes the amounts required and should be shared with your auditor.

If you received any other Peel Region grants that are not listed, please complete the “Other Funding” section with:

- Brief description of other Peel Region grants.
- Amounts received, spent and repayable to Peel.

## **A11: Licensee's SFR and attestation**

**This information is for review only and there is no input needed.**

This tab summarizes information needed for the ministry's Standardized Financial Report (SFR).

Peel will review this data and then report it to the ministry. The ministry will use this data to track cost trends and adjust funding approaches (for example, benchmarks) in the future if needed.

## **A12: YND reconciliation**

**This information is for review only and there is no input needed.**

This tab summarizes information required for the ministry's standardized financial report.

Peel will review this data and then report it to the ministry.