

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

for licensed home child care agencies with head office  
outside of Peel

December 2025

Version 1

# Table of contents

Overview .....	3
Canada-wide Early Learning and Child Care (CWELCC) updates .....	3
Timelines .....	3
Submission details .....	4
A1: Identification .....	4
A2: Operating plan .....	5
A3: KPIs .....	6
A4: Financial position .....	6
Assets .....	6
Liabilities .....	7
Equity and net assets .....	9
Retained earnings or accumulated surplus (deficit) details .....	9
A5: Operations .....	10
Statement of operations information .....	10
Revenue details .....	12
Expense details .....	14
Proration of 0 to 12 expenses .....	14
Salary costs .....	15
Occupancy .....	20
Program-related nutrition .....	21
Program .....	22
General administration .....	23
Other .....	27
Non-base expenses .....	29
Other ineligible expenses .....	30

## Overview

All service providers who receive funding from Peel 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 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.

**Important:** Reporting requirements differ depending on the location of your agency's head office. Make sure you use the correct FAIR template and guideline for your situation.

- **Agencies with a head office outside of Peel, but active homes in Peel:** Peel is the secondary service system manager (SSM). This guideline applies to those agencies.
- **Agencies with a head office in Peel:** Peel is the overseeing service system manager (SSM). This guideline does not apply to these agencies.

## 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 Peel as soon as possible. Late or incomplete submissions may lead to corrective actions, as outlined in the Compliance Policy in Peel's Service Provider Handbook.

# Submission details

The FAIR template must be completed 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: Operating plan
- A3: KPIs
- A4: Financial position
- A5: Operations

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 agency.

### 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: Agency information**

Field	Instructions
Agency legal name (ID100)	Enter the name as shown on your Ministry of Education licence.
Agency operating name (ID101)	Enter the name under which your home agency operates.
Year end (ID102)	Enter your agency's fiscal year-end date. For example, December 31, 2025.
Mailing address (ID103 & 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.

Field	Instructions
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 about 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: Operating plan

On this tab, you will enter the operating data for your agency.

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 operating data as of April 30, 2025, to be consistent with the data used to calculate your allocation.

If you choose to report your operating plan as of a different date, you must specify the alternative date and provide a rationale.

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

1. Enter the number of months that your agency participated in CWELCC for 2025. For example, if your agency participated in CWELCC from January to December this is 12 months.
2. Enter the number of CWELCC-eligible children (0 to 6 years) enrolled with your agency.
3. Enter the total number of children (0 to 12 years) enrolled with your agency.

## **A3: 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:**

- You must report KPIs related to homes in Peel only.
- If your agency serves children 0 to 12 years old, report information for CWELCC-eligible children (0 to 6 years) only.

## **A4: Financial position**

On this tab, you will report your agency'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 agency has maintained financial viability, which is a requirement for CWELCC funding.

### **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 3: Assets**

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

## **Liabilities**

**Table 4: Liabilities**

Field	Instructions
Bank indebtedness (Box 210)	<p>Report any operating bank accounts with a negative balance.</p> <p>This amount must match the ending balance in your Statement of Cash Flow.</p>
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)	Report any amounts that you owe to Peel for the applicable funding year.
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 - expansion funding (Box 212b)	Report any Peel Expansion Funding (including Start-up Grants) you have received but not yet used.
Short-term loans (Box 213)	<p>Report any loans that will be repaid within one year, including the current amount of any long-term loans.</p> <p>Does not include shareholder loans.</p>
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>

Field	Instructions
Other loans (Box 217)	Report long-term loans that will not be repaid within one year (excluding shareholder loans). Add a brief explanation as a comment in the cell.
Due to shareholders (Box 219)	Report the amount recorded on your balance sheet that you owe to shareholders.

## Equity and net assets

Table 5: Equity and net assets

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

Table 6: Retained earnings and accumulated surplus (deficit) details

Field	Instructions
Retained earnings and 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, -\$400.00).

Field	Instructions
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 A5 (Operations).
Less: Dividends paid (Box 500c)	Report the total dividends paid during fiscal year as recorded on your financial statements.  Use a negative number (for example, -\$400.00).
Others (500d)	Report other adjustments not included in Boxes 500a and 500c.  Add a brief explanation as a comment in the cell.

## A5: Operations

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

### Important:

- You must report revenue and expenses related to **homes in Peel only**.
- Ensure that all amounts reported in the FAIR align with your CWELCC reconciliation, as carried out by your overseeing SSM.

### Statement of operations information

In this section, you will enter key details about your agency.

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

**Table 7: 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 agency exactly how it appears in the Child Care Licensing System.

Field	Instructions
CWELCC enrollment date (Box 300c)	<p>Enter the date your agency enrolled in the CWELCC program, between April 1, 2022, and December 31, 2025. Use this date format: YYYY-MM-DD.</p> <p>You may refer to your CWELCC approval letter for confirmation.</p> <p>If your program is not enrolled in CWELCC, do not enter a date.</p>
How many months is the financial information for (include summer breaks)? (Box 300d)	<p>Enter the total number of months (from one to 12) included in your financial statement.</p>
What type of building does your head office operate from? (Box 300g)	<p>Use the drop-down to select which type of building your head office operates in (commercial, public school, place of worship, home office 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>An example of an extraordinary circumstance is a sudden loss of home child care providers that make it difficult to maintain enrollment and active homes.</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 homes in Peel. This includes funding and parental fees for homes in Peel.

### Follow these steps:

1. All green fields must be completed. If a field does not apply or there is no revenue, enter \$0. Refer to the table below for instructions.
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 8: Revenue**

Field	Instructions
2025 CWELCC Cost-Based Funding - used (Box 301)	Report the amount of Cost-Based Funding used.
2025 CWELCC - Allocation in lieu of profit/surplus (Box 302)	Report the amount in lieu of profit/surplus earned based on eligible program costs.

Field	Instructions
2025 Base Fee revenue collected from parents (Box 303)	<p>Report base fee revenue collected from parents.</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)	Report the amount of Child Care Fee Subsidy funding received and used from Peel.
2025 School-Age (6-12) programs - Regional funding - used (Box 305)	Report the amount of School-Age funding received and used from Peel. You may refer to your School-age reconciliation report in GovGrants.
2025 Non-base revenue for 0-6 (Box 306)	<p>Report non-base fee revenue collected from parents.</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>
2025 Life Long Learning Day October - used (Box 307)	Report the amount of Lifelong Learning Day funding received and used from Peel. You may refer to your Lifelong Learning Day reconciliation report in GovGrants.
Other Regional grants - please specify (Box 310)	<p>Provide a brief explanation of other Peel grants received that are not included above. For example, start-up funding.</p> <p>Report the total amount used in 2025.</p>

Field	Instructions
Other revenue – please specify (Box 311)	<p>Provide a brief explanation of other revenue earned in Peel that is not included above. For example, investment income and fundraising.</p> <p>Report the total amount earned in 2025.</p>

## Expense details

In this section, you will report eligible expenses related to homes in Peel for calendar year (January to December).

### Important:

- All expenses must be reported as gross without deducting any grants (federal, provincial, or service system manager) 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 conducted at or below fair market value. This includes purchasing 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 agency 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.
- **Payments to home child care providers:** 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 data 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 for children 6 to 12 years must align with the School-Age Funding reconciliation.
- The proration method you choose for your expenses must be applied consistently year-over-year.
- Keep clear documentation that explains your rationale and calculation details (for example, worksheets, home provider records, enrollment 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 related to homes in Peel. Do not deduct any federal or provincial grants used for salaries and benefits.

### 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.
  - Salary expenses must reflect your actual payroll records.
  - You must report any contracted services not on payroll under the General Administration section, or under “Other” (Box 451p) if no specific field exists.
  - You must report payments to home child care providers under Boxes 461a to 461a(ii).
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 9: Salary costs**

Field	Instructions
<b>Visitor staff costs:</b>	Enter the total amount paid for salaries and benefits related to home visitors.

Field	Instructions
Actual visitor staff, wages by employer (Box 411i)	<p>Report base wages paid to home visitors.</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> <li>• Professional learning time.</li> <li>• Up to one hour of travel time (round-trip) for professional learning outside of regular working hours.</li> </ul> <p>Do not include:</p> <ul style="list-style-type: none"> <li>• Wage enhancements (LHCC Base Funding, WEG, and WCF).</li> <li>• Mandatory or supplementary benefits.</li> <li>• Professional learning costs (registration costs or fees).</li> <li>• Lump sum payments, such as performance bonuses.</li> <li>• Retroactive wages related to previous years.</li> </ul>
Actual visitor staff, LHCC Base Funding (Box 411i(i))	<p>Report LHCC Base Funding wage enhancements paid to eligible home visitors.</p> <p>Include:</p> <ul style="list-style-type: none"> <li>• LHCC Base Funding wage increase.</li> <li>• Former Base Funding staff wages, historical and pay equity if applicable.</li> </ul> <p>Do not include mandatory and supplementary benefits associated with the wage enhancement.</p>
Actual visitor staff, Wage Enhancement Grant (WEG) (Box 411j)	<p>Report Wage Enhancement Grant (WEG) wage enhancements paid to eligible home visitors.</p> <p>Include WEG hourly wage increase.</p> <p>Do not include mandatory or supplementary benefits associated with the wage enhancement.</p>

Field	Instructions
Actual visitor staff, workforce compensation (Box 411k)	<p>Report Workforce Compensation Fund (WCF) wage enhancements paid to eligible home visitors.</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 hourly wage with enhancements (for home visitors whose enhanced hourly wages were less in 2025 due to the change in LHCC Base Funding order of operations).</li> </ul> <p>Do not include mandatory or supplementary benefits associated with the wage enhancement.</p>
Actual visitor staff, employer statutory obligations (Box 411l)	<p>Report mandatory statutory obligations related to home visitors.</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 visitor staff, employee supplementary benefits (Box 411m)	<p>Report any supplementary benefits related to home visitors.</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 visitor staff, other costs (Box 411n)	<p>Report any other compensation and benefit amounts paid to home visitors that are not included in the rows above.</p> <p>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> <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 home visitors. 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> </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>
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 or 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 owner/directors or trustees.  Please note this is an ineligible expense under CWELCC 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.
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 expenses related to the delivery of child care for homes in Peel. This includes rent, property tax and utilities for your head office.

#### 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 10: Occupancy-related expenses**

Field	Instructions
Rental of office or building (Box 421a)	Report the amount paid for head office rent as per 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 &amp; 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 per your lease or rental agreement.  These are regular monthly costs, separate from repairs & 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: Storage rental essential for storing child care materials (seasonal toys), equipment or supplies  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 for homes in Peel. This includes food and catering expenses related to the delivery of child care.

#### 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 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 11: 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>• Food safety supplies.</li> <li>• Meal preparation supplies.</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 for homes in Peel. This includes program supplies and equipment.

### 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 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: Day-to-day program-related expenses**

Field	Instructions
Program supplies (Box 441a)	<p>Report the amount paid for program-related supplies.</p> <p>For example:</p> <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)	<p>Report the amount paid for other program-related expenses not included in above.</p> <p>For example:</p> <ul style="list-style-type: none"> <li>• Cribs and cots.</li> <li>• Tables and chairs.</li> <li>• Safety equipment.</li> <li>• Educational programming.</li> </ul> <p>Provide a brief explanation of other program-related expenses in Column B.</p>

### General administration

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

#### 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 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: General administrative 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>• Were 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>• Were purchased on or after August 15, 2024, or</li> <li>• Claimed as an eligible expense under any government funding (including CWELCC) or reimbursed by insurance.</li> </ul>
Auditing (Box 451c)	Report amount paid for a licensed public accountant for audited financial statements or notice to reader (where applicable).
Bad debts (Box 451d)	Report amount of bad debts (uncollectible parent fees) that were accrued.
Bookkeeping (Box 451e)	Report amount paid for a third-party accountant for bookkeeping or accounting services.

Field	Instructions
Central allocated administration (for multi-site agencies) (Box 451f)	<p>This field applies to agencies that operate as part of a larger organization.</p> <p>Report amount of head office costs allocated to homes in Peel.</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 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 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.</li> <li>• Shareholder loans directly related to one-time (non-recurring) eligible costs.</li> </ul>
Bank charges (Box 451i)	<p>Report 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)	<p>Report amount paid for legal services. For example, lawyer fees and court costs.</p>
Management fee (Box 451k)	<p>Report amount paid by the owners to a person or company for managing child care operations.</p> <p>Exclude investment-related fees.</p>

Field	Instructions
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/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 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 accordance with the <a href="#">CRA mileage rate</a>.</li> </ul>
Professional and consulting fees (Box 451n)	<p>Report 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 eligible home visitors and home child care providers to attend or participate in approved professional learning sessions, courses or training opportunities.</p> <p>Include:</p> <ul style="list-style-type: none"> <li>• Registration costs.</li> <li>• Fees for approved professional learning sessions, courses, or training opportunities.</li> </ul> <p>Do not include:</p> <ul style="list-style-type: none"> <li>• Professional learning time for home visitors.</li> <li>• Travel time for professional learning outside of home visitor's regular working hours.</li> </ul>
Other - please specify (Boxes 451p to 451r)	<p>Report 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 required for operation and staffing under CCEYA.</li> </ul> <p>Provide a brief explanation other general administration expenses in Column B.</p>

## Other

In this section, you will report other program-related expenses not included above, such as payments to home child care providers and income tax, for homes in Peel.

### 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. For **payments to home child care providers** (Boxes 461a to 461aii), you must split these expenses between CWELCC-eligible (0 to 6 years) and ineligible (6 to 12 years) children using a reasonable and consistent proration method.
  - **Column D:** Enter the total 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.
3. For the remaining expenses, a default proration method will be applied.
  - **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: Other program-related expenses**

Field	Instructions
Payments to home child care providers (Box 461a)	<p>Report the amount paid to home child care providers.</p> <p>Include:</p> <ul style="list-style-type: none"> <li>• Regular payments to home child care providers.</li> <li>• Planning time for eligible home child care providers.</li> <li>• Incentive grant for eligible new and returning home child care providers.</li> </ul> <p>Do not include professional learning costs (registration costs or fees).</p>
Payments to home child care providers - Base Funding (Box 461a(i))	Report LHCC Base Funding enhancements paid to eligible home child care providers.
Payments to home child care providers - Home Child Care Enhancement Grant (HCCEG) (Box 461a(ii))	Report Home Child Care Enhancement Grant (HCCEG) paid to eligible home child care providers.
Repairs and maintenance (Box 461b)	<p>Report amount paid for routine repairs and maintenance, including minor repairs and replacement.</p> <p>Exclude amounts paid as per your rental or lease agreement (Box 421d).</p>

Field	Instructions
Income tax (Box 461c)	Report amount of income tax paid.  Please note this is an ineligible expense under CWELCC funding and any amount reported will be removed for your eligible program costs. You must report all expenses (eligible or ineligible) for financial reporting.
Franchise fees (Box 461d)	Report amount paid to a franchisor for brand rights or renewal fees for franchise agreements.
Other - please specify (Box 461e)	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).  For example: <ul style="list-style-type: none"> <li>• Ministry licensing fees.</li> <li>• Fire inspection or permit.</li> </ul> Provide a brief explanation of other expenses in Column B.

### 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) for homes in Peel. 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. Do not include non-base expenses in 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 15: 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 for homes in Peel. 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. Do not include ineligible expenses in 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 15: 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>