

February 22, 2024

2023 CWELCC Reconciliation Q&A

General

When is the deadline to submit the reconciliation?

February 29, 2024, by email to: earlyyearssystemdivision@peelregion.ca.

Where can I find the 2023 CWELCC Reconciliation Template and the step-by step instructions?

The 2023 CWELCC Reconciliation Template is available on the [Peel Region's website](#) under the “**Financial policies and reporting**” heading.

For instructions on how to complete the 2023 CWELCC reconciliation, please watch the [video tutorial](#).

If I have question about the 2023 CWELCC Reconciliation, who should I contact?

Please email your questions to us at earlyyearssystemdivision@peelregion.ca.

Do we need to attach any documents to the system before we submit the reconciliation?

The only document you need to submit with your reconciliation is the working documentation which shows how the number in the green cell on Tab 2 - Base Fees Reimbursement was calculated.

Tab 2 - Base Fees Reimbursement

We receive only 47.25% from families and there is no reimbursement. Should we record the 52.75% amount which we received from Peel?

Yes, record the 52.75% you received from Peel Region.

Do we include both full fee and children in receipt of fee subsidy in Tab 2 - Base Fees Reimbursement?

No, only include full fee children in Tab 2.

How do we calculate for children in receipt of fee subsidy?

The subsidy for children in receipt of fee subsidy will be captured in OCCMS.

Where do I report the cost for the February 17th, 2023 Professional Learning (PL) day?

Please include base fees for the February 17th, 2023 PL Day CWELCC portion (52.75% fee reduction) in the green cell in Tab 2-Base Fees Reimbursement.

For the primary/junior school age rates (not eligible for CWELCC), you may use WIF to cover fees that the child would have been charged for that day. See section A of WIF 2023 guideline.

What happens if the total received for CWELCC fee reduction funding is less than what we need, how will that be reconciled?

Since CWELCC fee reduction funding is a form of revenue replacement, we will reimburse any under-funded child care fee reduction. Please note that in GovGrants, you are not able to report the underfunding if the total amount allocated is less than your expenses, therefore your allocated amount will need to equal the expense amount. Only an overpayment can be captured in GovGrants. Please note that overfunding in one category may offset underfunding in another, please ensure you are looking at the total amount when reporting. In the case of underfunding, we will refer to your CWELCC reconciliation to review the data and provide any reimbursements required.

What kind of working documentation must I submit to support the reimbursement amount in Tab 2? A spreadsheet showing all children or just a final number?

Please submit your documentation which clearly states the breakdown on how you tracked the total base fee reimbursement number for 2023. It is your responsibility to track the base fee reimbursements to eligible children. We strongly recommend you use an Excel spreadsheet.

In GovGrants, there are no separate lines for base fees or registration fees, only one column called "Childcare Fees." Does this include both?

Yes, Childcare Fees include both base fees and registration fees.

Where do I capture the Professional Activity (PA) day from February 2023, including meals?

The base fee will be captured in Tab 2, and any meal expenses are to be reported in the WIF reconciliation template.

Tab 3 - Registration Fees Reimbursement

Should we include full fee and children in receipt of fee subsidy in Tab 3 - Registration Fees reimbursement?

Yes, include the registration fees in Tab 3 for both full fee as well as children in receipt of fee subsidy.

Do we only enter 52.75% of the registration fee in Tab 3?

No, please enter your full registration fees in column "C." The 52.75% will be automatically calculated in column "D."

Should the registration fee reimbursement be included in the base fee, since the Professional Learning Day amount is included in the total base fee claim?

No, registration fees are not part of the base fee. Base fees reimbursement is to be reported in Tab 2; registration fees reimbursement is to be reported in Tab 3.

Is a registration fee the same as a deposit if the deposit is a part of the tuition itself?

No, If the deposit is part of the tuition, it will be reported under Tab 2 - Base fees reimbursement. See Appendix 3 of the 2023 CWELCC Guidelines to understand the difference between deposit fee and registration fee.

Deposit is treated as a part of the tuition. I calculate refund each month based on amortized amount (say \$100 per month) towards that month. Is it correct?

If a deposit is a part of your tuition, it is not considered a registration fee and should not be reported on Tab 3 as a registration fee. Please report the enrolment data, however, the “no registration fee charged” option must be selected.

If a registration fee was paid prior to the enrolment month, what month should we put the children enrolled in?

If the payment of the registration fee and enrolment are in the same year, enter the child in the month of the enrolment instead of the month the payment was made. If the payment is for the following year’s enrolment, enter the child in the month the registration fee was paid.

How should I report registration fees for returning children in Tab 3?

If a returning child was required to pay another registration fee, report the child as a returning child. Include the amount paid, as well as their enrolment data in the month in which they returned.

If a returning child was NOT required to pay a registration fee, you do not need to include this child’s information on Tab 3.

Example: John was enrolled in 2022 from February 2022 - September 2022, and his parents paid a registration fee of \$50 in January. In 2023, his parents enrolled John again from February 2023 - September 2023, and based on the child care centre’s policy, had to pay another registration fee of \$50 in January. John would have been counted as a “unique new child” enrolled for both 2022 and 2023 during February.

Please note, that if a child moves from one age group to another or returns in the same year, they are considered to be one unique child.

Do we have to enter the number of new children registered if we do not charge a registration fee?

Yes.

Returning children are not required to pay a registration fee at my centre. Do I need to report anything?

You do not need to report this child on Tab 3.

If my families are re-enrolling every year in February for September of the following year, does this mean each child has to be included in Tab 3?

If an eligible family paid the reduced registration/deposit fees in 2023, then you can claim the remaining 52.75% of the fee from Peel as part of your 2023 CWELCC reconciliation.

Should I report the net new # of children or just the total new # of children? Does net new # mean new children minus children who have left, or just # of new children?

The total number of new children. If a child leaves halfway through the year and returns again, you would only count them once, unless the child was charged a registration fee again when they have returned.

If I collect a deposit from families and apply it toward their child's last month in the program, how should I reconcile it?

When the family gives notice that they are leaving, you can apply the deposit to their last month of care. At that time, agencies can claim the CWELCC portion of the fee for the last month.

Tab 4 - Transition Operating Grant (TOG)

Where can I find the administration funding allocation methodology in TOG?

Please refer to Appendix 2 in the 2023 CWELCC Guidelines.

What are the eligible expenses for TOG A and TOG B?

Please refer to the 2023 CWELCC Guidelines under the TOG section for list of eligible expenses.

Can Peel provide a formula on how to calculate administration fees?

Since every provider operates differently, we do not have a formula. You can refer to the appendix in the 2023 CWELCC Guidelines to understand how we calculated your administration allocation.

For Tab 4 - Transition Operating Grant (TOG), should I only list the expenses that equal my allocation or the amount actually spent?

Please report the amount you actually spent, even if it is more than your allocation, as we need this information for reporting Key Performance Indicators (KPIs).

TOG Part A is reconcilable but not recoverable, TOG Part B is reconcilable and recoverable. What does "reconcilable but not recoverable" mean if one was underspent in this area?

- We will not recover any underspending in TOG Part A. However, you must still report your detailed spending in Tab 4.
- We encourage providers to reinvest any underspending in TOG into their childcare program (for example create or move into an operating reserve to support child care expenses).
- As a reminder, please refer to the [2023 CWELCC guideline](#) for TOG eligible and ineligible expenses.

Does inflationary mean the marginal portion of increase (over and above last year)?

Yes, the marginal increase is year over year.

If we have increased the base wages for a staff, can we use the inflationary amount?

Yes, report it in line 9 (Inflationary Staff salaries and benefits).

What if we were not operating in 2022? How do we enter the rent expense?

If you were not operating in 2022, do not report any Inflationary Rent cost in Tab 4 - Line 7.

Where do we report our GOF / WEG Admin Funding?

Tab 4, line 28.

On tab 4 where do the Part B amounts go?

Part A and Part B is now merged and being reported on a total basis in Tab 4. As a result, there is no segregation in Tab 4 for Part A and Part B. The total TOG expenditure will first be applied to your Part B allocated TOG fund. Since Part A is not recoverable, if the total TOG expenditure is more than your Part B allocation, there will be no recovery for the TOG.

Please refer to the 2023 CWELCC Guidelines for list of TOG eligible and ineligible expenses.

Does Part B include special purpose expenses?

Yes. Providers eligible to use their TOG allocation towards Special Purpose expenses must have an FSA & CWELCC agreement.

If I used my funding for carpeting my playground, where should I report this amount in Tab 4?

Expenses for playground repairs and flooring are special purpose expenses and are to be reported on that line.

Please refer to the [2023 CWELCC guideline](#) for the list of eligible Special Purpose expenses.

How do I calculate administrative expenses for GOF/WEG/WIF/etc.?

For administrative expenses, the amount of time worked on a file may vary due to the size and dynamic of your program. You have been provided the flexibility to apply your TOG allocation to meet your agencies needs and time.

Administrative hours worked which was paid and documented on Payroll/T4 statements are eligible administrative expenses that can be reported. Please exclude any cost that has been reported in any other expenses line in Tab 4.

For any more clarifications or inquiries about admin expenses, please email us at earlyyearssystemdivision@peelregion.ca.

Are bookkeeper costs considered an administration cost?

Yes, if the staff's time was working on the EYCCS programs and the cost has not been included in any other expense lines on Tab 4.

What supporting documentation (if any) is needed for the amounts in tab 4?

We are not asking for any documentation to support the amounts reported in Tab 4.

What are administration costs rules for WEG, GOF, SWB etc? Any maximums?

There is no limit. Please provide your best estimate.

What happens if Peel Region decides that our administration cost that we allocated is too much?

There are no caps for administration costs under the TOG. As long as you have documentation on the reasonability of the administration cost used, we will not make such a claim on the amount reported on your 2023 CWELCC reconciliation.

Tab 5 - CWELCC Workforce Compensation Funding (WCF)

Are RECEs working with children over 6 years eligible for WCF?

Yes. RECE staff that serve both CWELCC eligible children and non-CWELCC eligible children may be reported on Tab 5.

What is considered as Statutory Benefits (17.5%) in WCF?

Statutory Benefits: The benefits that you must provide to your staff by the law such as up to 2 weeks of vacation days, 9 statutory holidays, Canada Pension Plan (CPP), Employment Insurance (EI), Employer Health Tax (EHT) if applicable, Workforce Safety and Insurance Board (WSIB) if applicable, etc. Please refer to Appendix 1 of the 2023 CWELCC guideline for more information.

Can you please provide a breakdown of the 17.5%?

We are not able to provide you with those breakdowns because they are different from provider to provider and you would need to get the breakdowns from your accounting professional. For example, your vacation pay % will vary as some agencies do not pay WSIB due to thresholds. Your accounting team can advise what your % is based on your payroll and employment standards.

We fund you at rate of up to 17.5% for expensing purposes. The actual breakdown will be in your payroll for your staff.

Please keep in mind you are only reporting the employer portion not the employee portion. Refer to the CRA website for guidelines and definitions on mandatory benefits.

If we spent less than 17.5% on mandatory benefits, we could use that to cover the PEL we paid to staff? Can we claim even it is the 2 days minimum MOL require, or we can only claim if we offer more than 2 days minimum PEL? What if we offer extra vacation days to staff for their birthday, can we claim that?

Once you have met the requirements for mandatory (4% vac, CPP EI etc) if you have benefits or deductions associated with the funding flowed such as additional sick time that the staff was paid you can then claim. Costs must be associated with the wage increase.

Out of the 17.5%, what percentage should be allocated to stat holiday? Or is stat holiday calculated based on hours?

This varies depending on your staff eligibility you would need to connect with your accounting professional and your payroll records to check what you paid out. Please refer to the CRA website for guidelines and definitions on mandatory benefits.

Where do we report \$1.00 paid to RECE staff in 2023 for CWELCC WCF?

Tab 5, column I.

For staff who float between CWELCC eligible children and non-CWELCC children programs, do we put them in 2 lines, for each age group?

Report under the majority of the children whom the staff is serving.

Would the \$16.55 go under admin TOG or would it go under "Other inflationary expenses"?

Tab 4 - Row 9 (Inflationary Staff salaries and benefits).

If RECE started in February or later. How to report the base wage (Column F says - as per Jan 2023?)

If the staff who started in February or later, has gone into a new position which did not exist as of January 2023, then you will use the base wage at the time they were hired. If they fall into an existing staff position as of January 2023, you will use that base wage.

Can you explain the instructions on the bottom of tab 5?

If a staff was hired after October 1, 2023 at \$16.55, you will enter the salary as \$15.50 as of January 1, 2023. Only put in hours worked from October to December 2023.

Tab 6 - Minimum Wage Offset

In Tab 6, we are unable to add RECE as drop down pertains to Non-RECE / Non-Program Staff

Tab 6 is for only Non-RECE staff.

Does tab 6 account for the increase to 16.55 in October 2023?

No, it is going to be included in the TOG funding, row 9.

For the minimum wage increase to \$16.55. All I have to do is calculate the difference in base salary amount from October to December 2023 for all eligible staff and enter that total in the TOG tab?

Yes.

If we are a new center that started after September 2022 , I am assuming we are not eligible for this MWO

That's correct - you would need to have eligible positions as of or before September 30, 2022.

We can just leave tab 6 if we do not have wage off-set?

Yes.

Tab 7 - Closure dates

If I closed less than 2 weeks consecutively in a calendar year, but closed for 20 days in the calendar year, do I still need to fill out tab 7?

No, you would only need to complete Tab 7 if there was 2 consecutive weeks of closure, and more than four weeks of closure within a calendar year where families are charged full fees.

Are statutory holidays excluded from these closures?

Yes. Please refer to the 2023 CWELCC Guideline in the Program Closure section for information on this.

Tab 8- Allowable absent days

Is Tab 8 only for children in receipt of fee subsidy?

Yes.

If a child has exceeded their absent days by 7 days for the year and the family has paid the centre for the 7 missed days, do we have to complete this tab?

Yes, you need to report in Tab 8 and refund the 52.75% to the parent, as this child would now be treated as a full-fee child.

Tab 9 - Summary

For the 2023 Start-Up funding, we just enter a lump sum. Do we need to do anything else?

Not at this point. You may need to submit supporting documents if we select you for a review.