



Toronto Children's Services (TCS)

2026 Funding Requirements Guideline

Child Care Locations & Home Child Care Agencies

Disclaimer: This is a DRAFT guideline and remains subject to change based on updates to the [Ministry of Education's CWELCC Cost-Based Funding Guideline](#).

Contents

Introduction.....	4
Who is required to submit operating information?	4
Online Services for Operators: Child Care Centres	4
<i>Contact & User Management</i>	4
Operating Information Form for Home Child Care Agencies	5
Cost-Based Funding Allocation	5
<i>Program Cost Allocation</i>	5
1) Benchmark Allocation.....	5
2) Growth Top-Up.....	5
3) *NEW Rolling Top-Up.....	5
<i>Allocation In Lieu of Profit/Surplus</i>	5
<i>Base Fee Revenue Offset</i>	6
Fee Subsidy.....	6
Process Cycle and Key Dates	6
Child Care Locations: 2026 Operating Information Online Form (OIOF)	7
<i>Licensed Setting</i>	7
<i>Operating Summary</i>	7
<i>Base Fee Revenue</i>	8
Operating Information Online Form (OIOF) Fields.....	8
<i>Cost-Based Funding Allocation (CBFA) Estimate</i>	10
<i>Cost-Based Funding Allocation (CBFA) Annual Summary</i>	10
Home Child Care Agencies: 2026 Operating Information Form.....	11
<i>Operating Summary</i>	11
<i>Base Fee Revenue</i>	11
<i>Allocation Estimate</i>	11
Financial Reporting Requirements	11
Appendix A: Examples of 2026 Operating Information Online Form for Child Care Locations	12
<i>Example 1: Centre operates multiple Program Categories within an Age Group, and Operating Spaces vary throughout the year</i>	12
<i>Example 2: Centre operates part-day and full-day program categories within an age group, and operating spaces vary throughout the year</i>	13
<i>Example 3: Centre offers a modified fee structure for employees and families with siblings</i>	14

<i>Example 4: Centre operates one room at the alternate licensed capacity</i>	15
<i>Example 5: Centre operates one room at the alternate licensed capacity for half of the year</i>	16
<i>Example 6: Centre operates one room using both primary and alternate licensed capacities</i>	17
<i>Example 7: Family age grouping</i>	18
<i>Example 8: Centre has a fee subsidy agreement, but is not eligible for CWELCC</i>	19

Introduction

Toronto Children's Services (TCS) requires all licensees receiving Canada-Wide Early Learning and Child Care (CWELCC) and/or fee subsidy funding to submit operating information used to determine annual funding allocations. This document outlines the reporting requirements and provides guidance to support licensees in meeting these requirements.

Operating information will be used to administer the CWELCC funding, fee subsidies and other funding as appropriate.

This document refers to definitions and concepts from the Ministry of Education's CWELCC Cost-Based Funding Guideline. For details, please refer to the [Ministry's CWELCC Cost-Based Funding Guideline](#).

Who is required to submit operating information?

The following licensees are required to submit operating information:

- Centre-based licensees with CWELCC and/or fee subsidy in 2026
- Agency home-based licensees with CWELCC and/or fee subsidy in 2026

Licensees receiving fee subsidy funding only, and not participating in CWELCC, are required to submit operating information for the calendar year in which fee subsidy children are placed. When fee subsidy children are placed prior to January 1, 2026, existing fee subsidy agreements will continue to be funded until the benefitting child ages out of the program or leaves the licensee. Licensees that exclusively serve children aged 6 to 12 will continue to receive fee subsidy funding.

Online Services for Operators: Child Care Centres

Contact & User Management

The Operating Information Online Form (OIOF) is available to all licensed child care locations that have access to Online Services for Operators. Individuals assigned the Budget Preparer or Signing Authority user role can access, enter information, and save the form. Only those with the Signing Authority user role can submit the OIOF.

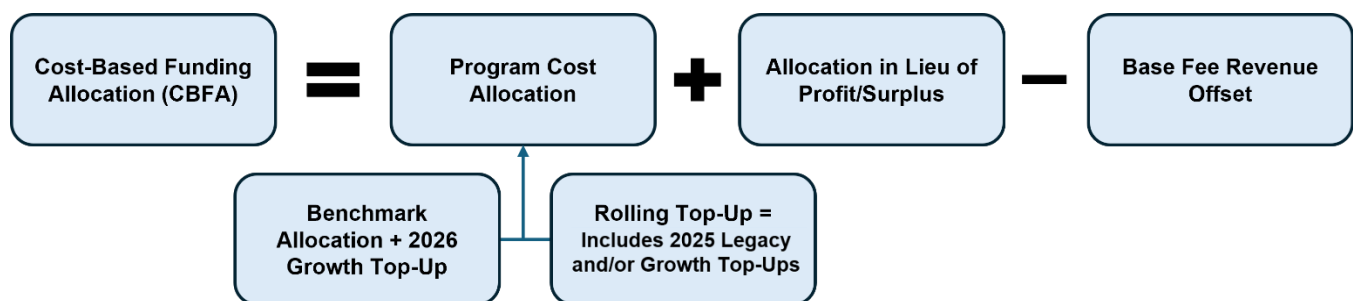
All licensees that have access to Online Services for Operators must review and confirm the Contact List in the User Management Application annually. This includes verifying, terminating and/or assigning contact and user roles. Once the annual review is completed, ensure that the Contact List is in "Confirmed" status. Only a contact with a User Role of Signing Authority can confirm the contact list. For more information, licensees can access the Contact and User Management Guide in Online Services for Operators on the User Management Application landing page, under Quick Links.

Operating Information Form for Home Child Care Agencies

Home Child Care agencies are required to complete an Excel-based Operating Information Form to submit operating data to Toronto Children's Services. This form will be used to collect information and determine agency Cost-Based Funding. Additional details on Home Child Care Agency submissions can be found on Page 11 of this guideline.

Cost-Based Funding Allocation

Centres/agencies under the CWELCC Agreement will receive a Cost-Based Funding Allocation (CBFA). Cost-based funding is calculated per eligible centre/agency, as follows:



Program Cost Allocation

1) Benchmark Allocation

The Benchmark Allocation is designed to represent typical costs incurred by licensed child care centres and home child care agencies, as determined by statistical benchmarking calculations from the Province. The four cost components for eligible centres include Program Staffing, Supervisor, Accommodations, and Operations.

The three cost components for eligible agencies include Provider Compensation, Visitor Compensation and Agency Operations.

2) Growth Top-Up

The Growth Top-Up applies to new centres/agencies enrolling in CWELCC for the first time, and existing centres or agencies that add new licensed spaces or active homes during the calendar year.

3) ***NEW** Rolling Top-Up

Beginning in 2026, the preliminary Rolling Top-Up will include any legacy and/or growth top-ups received by eligible centres or agencies in 2025 and will be subject to review. TCS will confirm the final Rolling Top-Up allocation in 2026 and adjust each centre's CBFA as required. The Legacy Top-Up was a one-time funding measure available only in 2025 to support eligible centres and agencies whose existing costs exceeded their benchmark allocations during the transition to cost-based funding.

Allocation In Lieu of Profit/Surplus

The Allocation In Lieu of Profit/Surplus recognizes the opportunity cost and the risk of operating a business and allows for reinvesting in child care.

Base Fee Revenue Offset

The Base Fee Revenue Offset is the total base fee revenue earned in the calendar year from parent/family fees and/or fee subsidy. It includes all distinct daily base fees for eligible aged children.

Fee Subsidy

For licensees with eligible age groups, fee subsidy will continue to be funded at the reduced fee (up to \$22 per day).

All licensees receiving fee subsidy, including those not participating in CWELCC in 2026 and/or which operate ineligible age groups, must submit an Operating Information Online Form (OIOF).

Fee subsidy rates for licensees not in CWELCC and/or ineligible age groups will be confirmed after the Operating Information Online Form is received by TCS.

Process Cycle and Key Dates

Before the 2026 Calendar Year		During the 2026 Calendar Year		After the 2026 Calendar Year	
Requirement	Timeline	Requirement	Timeline	Requirement	Timeline
Due date for licensees to submit the Operating Information Form (OIOF)	<i>November 23, 2025*</i>	Licensees receive advance monthly payments for CWELCC	<i>By the 5th day of each month*</i>	Annual attestation and standardized financial reports	<i>Early 2027</i>
TCS calculates Cost-Based Allocation & Rolling Top-Up	<i>December 31, 2025</i>	Process in-year funding change requests (based on changes to operating plans)	<i>Ongoing</i>	Direct Engagements to Report on Compliance (licensees selected by TCS)	<i>TBD</i>
TCS confirms Fee subsidy rates	<i>December 31, 2025</i>	TCS performs cost reviews	<i>Ongoing</i>	Licensees submit Audited Financial Statements	<i>4 months after the fiscal year-end</i>

* Delayed operating information submissions will result in delayed allocations and monthly payments. Licensees who submit after November 23, 2025 will not receive an advanced monthly payment for January 2026.

Child Care Locations: 2026 Operating Information Online Form (OIOF)

Centre-based licensees will use the Operating Information Online Form (OIOF) to submit location-based operating information to Toronto Children's Services (TCS).

This online form will streamline the data collection and review process to align with the Provincial funding model. For licensees with CWELCC, this online form will provide an estimate of the centre's annual funding allocation.

For fee subsidy licensees and age groups not funded through CWELCC, the form will be used to collect the operating plan and fee data for the services provided, which will be used for funding and data reporting needs. A technical guide on how to use the online form is available in Online Services for Operators.

Licensed Setting

The Licensed Setting is identified at the top of the form as “Community” or “Public School”. This will inform the funding allocation benchmarks used. If your licensed setting is incorrect, please contact your District Consultant to have it corrected prior to submitting the form.

Operating Summary

The Operating Summary section includes the planned operations that reflect the licensee's typical costs of providing child care. This information will be used to calculate the cost-based funding allocation.

***NEW:** This **section will be automatically prepopulated** for licensees who submitted their Operating Information using the online form during the previous funding year. If your centre experienced growth during that time, those changes will be reflected in the operating summary. Review the displayed information carefully and update it as needed.

Operating Information Online Form (OIOF) Field	Details
Licensed Spaces	If you did not submit your Operating Information using the online form in the previous funding year, enter the licensed spaces for each age group as they appear in the Primary Capacity table on Page 1 of the Ministry of Education Child Care License. Licensed spaces <u>must not</u> include alternate capacities. For licensees that submitted their Operating Information using the application during the previous funding year, this field will be prepopulated and cannot be updated. If updates are required to the Licensed Spaces shown on the form, contact your District Consultant directly.

Operating Information Online Form (OIOF) Field	Details
Operating Spaces	Enter/review the operating spaces for each age group. Operating spaces must include alternate capacities in use, if applicable. Alternate capacities by age group may exceed the licensed capacity entered under Licensed Spaces for that age group.
Service Days	Enter/review the number of days in the calendar year, during which the licensee charges a base fee per the parent/family handbook, even if the centre or home is not open (for example, on a statutory holiday).
Hours of Service	Enter/review the typical number of hours of service provided by the centre for each eligible age group for the calendar year. For example, if a location operates a before/after program (5 hours for 200 days) and full-day hours (10 hours for 50 days), use the number of hours served for the majority of the year, in this case, 5 hours.

* For reference point in the [Ministry's CWELCC Cost-Based Funding Guideline](#), see "Definitions" and "Part 1: Cost-Based Funding Allocation".

Base Fee Revenue

This section includes the estimated base fee revenue collected from parent/family fees and/or fee subsidy. This information will be used to calculate the Expected Base Fee Revenue Offset based on the Ministry of Education's CWELCC funding guidelines.

Enter a row for each Age Group and Program Category that the licensee offers. There can be more than one entry per Age Group and Program Category to be representative of the licensee's services. The Program Category options can be used for a range of program types and users can select the category that best aligns with the program being offered (see Example 1 in Appendix A).

This section will be automatically prepopulated for licensees who submitted their Operating Information using the online form during the previous funding year. Review the displayed information carefully and update it as needed.

Operating Information Online Form (OIOF) Fields

Age Group	Program Category	Details
Infant	Infant part-day	Infant spaces that are offered for part of the day (less than 6 hours)
Infant	Infant full-day	Infant spaces that are offered for the full-day (6 hours or more)
Toddler	Toddler part-day	Toddler spaces that are offered for part of the day (less than 6 hours)
Toddler	Toddler full-day	Toddler spaces that are offered for the full-day (6 hours or more)
Preschool	Preschool part-day	Preschool spaces that are offered for part of the day (less than 6 hours)

Age Group	Program Category	Details
Preschool	Preschool full-day	Preschool spaces that are offered for the full-day (6 hours or more)
Kindergarten	Kindergarten before school	Kindergarten spaces that are offered for before school only
Kindergarten	Kindergarten after school	Kindergarten spaces that are offered for after-school only
Kindergarten	Kindergarten before and after school	Kindergarten spaces that are offered for both before and after school
Kindergarten	Kindergarten full-day instructional	Kindergarten spaces that are offered for a kindergarten full-time program, where children do not attend full-day kindergarten in a publicly funded school
Kindergarten	Kindergarten full-day non-instructional	Kindergarten spaces that are offered for the full-day on non-instructional days (e.g. Professional Activity days, school breaks, summer break), where children attend full-day kindergarten in a publicly funded school
Primary/Junior School Age	Primary/Junior School Age before school	Primary/Junior School Age spaces that are offered for before school only
Primary/Junior School Age	Primary/Junior School Age after school	Primary/Junior School Age spaces that are offered for after school only
Primary/Junior School Age	Primary/Junior School Age before and after school	Primary/Junior School Age spaces that are offered for both before and after school
Primary/Junior School Age	Primary/Junior School Age full-day non-instructional	Primary/Junior School Age spaces that are offered for the full-day on non-instructional days (e.g. Professional Activity days, school breaks, summer break)
Junior School Age Only use this category if licensed accordingly at 1:20 ratio	Junior School Age before school	Junior School Age spaces that are offered for before school only
Junior School Age Only use this category if licensed accordingly at 1:20 ratio	Junior School Age after school	Junior School Age spaces that are offered for after school only
Junior School Age Only use this category if licensed accordingly at 1:20 ratio	Junior School Age before and after school	Junior School Age spaces that are offered for both before and after school
Junior School Age Only use this category if licensed accordingly at 1:20 ratio	Junior School Age full-day non-instructional	Junior School Age spaces that are offered for the full-day on non-instructional days (e.g. Professional Activity days, school breaks, summer break)

Daily Base Fee	CWELCC eligible age groups: The daily base fee for Infant, Toddler, Preschool and Kindergarten programs will continue to be the lesser of \$22 per day or the reduced daily base fee charged to parents/families on December 31, 2024 (which would typically equal the frozen daily base fee multiplied by 52.75%), to a minimum of \$12 per day. Note: Base Fees and Other Mandatory Fees CWELCC-enrolled licensees must consider all mandatory fees charged to parents/families when calculating the overall base fee and in determining whether they are compliant with the cap of \$22 per day. Fees that are not charged as part of a daily fee (e.g., registration fees) may be spread over the number of service days in a typical calendar year to determine the impact on the overall daily base fee. For example, a one-time fee of \$500 in a year with 250 service days would contribute \$2 ($\\$500 \div 250$ days) towards the cap of \$22 per day. In this case, a daily base fee of \$18 would increase to \$20 per day, which is within the cap. For age groups not funded through CWELCC (e.g., School Age): Enter the daily fee planned to be charged to families in 2026.
Operating Spaces charged Daily Base Fee	Enter the operating spaces in which an eligible aged child is enrolled or could be enrolled immediately, by daily base fee.
Service Days charged Daily Base Fee	The number of service days in the calendar year that are charged the daily base fee, even if the centre is not open.

* For reference point in the [Ministry's CWELCC Cost-Based Funding Guideline](#), see "Definitions" and "Part 1: Cost-Based Funding Allocation".

Cost-Based Funding Allocation (CBFA) Estimate

For licensees enrolled in the CWELCC program, a CBFA Estimate will be generated automatically when the form is saved. For 2026, the estimate includes the following:

- (A) Benchmark Allocation, plus
- (B) Top-Up Allocation, plus
- (C) Allocation in Lieu of Profit/Surplus, minus
- (D) Base Fee Revenue Offset

The estimate will be presented as a single total amount and will not include a detailed breakdown of the CBFA components. An allocation estimate will not be provided for licensees who receive fee subsidy only.

Cost-Based Funding Allocation (CBFA) Annual Summary

A detailed breakdown of the CBFA components will be provided in the CBFA Annual Summary, which will be available once the submitted online form has been verified by TCS and the monthly payment processes have been completed—typically after the 20th of each month.

Home Child Care Agencies: 2026 Operating Information Form

Agency home-based licensees will use the Excel-based Operating Information Form to submit agency-based operating information to Toronto Children's Services.

This form will streamline the data collection and review process to align with the Provincial funding model and will provide an estimate of the agency's annual funding allocation.

The Excel-based Operating Information Form will include instructions on what information to include along with examples. The form will be emailed to home child care agencies on October 30, 2025.

For reference point in the [Ministry's CWELCC Cost-Based Funding Guideline](#), see "Definitions" and "Part 1: Cost-Based Funding Allocation".

Operating Summary

This section includes the planned operations for active homes that reflect the licensee's typical costs of providing home-based child care. This information will be used to calculate the funding allocation.

Base Fee Revenue

This section includes the estimated base fee revenue collected from families. This information will be used to calculate the Expected Base Fee Revenue Offset based on the Ministry's CWELCC Cost-Based Funding Guideline.

Allocation Estimate

An allocation estimate for CWELCC will be provided once the form is completed. This estimate includes the Benchmark Allocation, Rolling Top-Up, Allocation In Lieu of Profit/Surplus and Base Fee Revenue Offset.

Financial Reporting Requirements

TCS will provide further information on the 2026 Actual Cost-Based Funding Reconciliation and the Accountability Framework in 2026.

For reference point in the [Ministry's CWELCC Cost-Based Funding Guideline](#), see "Part 2: Actual Cost-Based Funding (Reconciliation)" and "Part 3: Accountability Framework".

Appendix A: Examples of 2026 Operating Information Online Form for Child Care Locations

The examples below demonstrate different scenarios for the Operating Summary and Base Fee Revenue sections of the Operating Information Online Form.

Example 1: Centre operates multiple Program Categories within an Age Group, and Operating Spaces vary throughout the year

A centre in a school setting is licensed for 52 kindergarten spaces and operates all weekdays throughout the year (261 days).

They plan to operate 52 spaces during the school year (216 days) and 26 spaces during the summer (45 days).

During the school year, they operate multiple program categories within the kindergarten age group. Their hours of service before and after school are from 7:00 a.m. to 9:00 a.m. and from 2:30 p.m. to 6:00 p.m. (5.5 hours).

Here is an example of how they may complete the Operating Summary and Base Fee Revenue sections of the Operating Information Online Form after the CWELCC reduction is applied to the Daily Base Fee:

Operating Summary

Enter the annualized planned operations that reflect the licensee's typical costs of providing quality child care. This information will be used to calculate the funding allocation. A value must be entered for all cells in a row, partially completed rows will result in an error.

Age Group	Licensed Spaces	Operating Spaces	Annualized Service Days ⓘ	Hours of Service ⓘ
INFANT				
TODDLER				
PRESCHOOL				
KINDERGARTEN	52	52	261	5.5
PRIMARY/JUNIOR SCHOOL AGE				
JUNIOR SCHOOL AGE				

Base Fee Revenue

Enter the estimated base fee revenue collected from families. This information will be used to calculate the Expected Base Fee Revenue Offset based on the Ministry of Education's CWELCC funding guidelines. A value must be entered for all cells in a row, partially completed rows will result in an error.

Age Group	Program Category	Daily Base Fee	Operating Spaces charged Daily Base Fee ⓘ	Annualized Service Days charged Daily Base Fee ⓘ	Action
KINDERGARTEN	Kindergarten before school	\$ 12.00	3	216	
KINDERGARTEN	Kindergarten after school	\$ 18.56	12	216	
KINDERGARTEN	Kindergarten before and after school	\$ 22.00	40	216	
KINDERGARTEN	Kindergarten full-day non-instructional	\$ 22.00	26	45	
-- Select Age --	-- Select Program --	\$			

Example 2: Centre operates part-day and full-day program categories within an age group, and operating spaces vary throughout the year

A centre is licensed for 32 preschool spaces, and they plan to operate one room with 16 full-day spaces and a second room with 16 part-day spaces, for a total of 32 operating spaces.

Room one is licensed and operates with 16 spaces on weekdays all year from 7:00 a.m. to 6:00 p.m. (11 hours for 261 days).

Room two is licensed and operates with 16 spaces, divided into two part-day programs. The morning program runs Monday to Friday from 9:00 a.m. to 12:00 p.m. (3 hours) with 16 children enrolled. The afternoon program runs Monday to Thursday from 1:30 to 4:00 p.m. (2.5 hours), also with 16 children enrolled. These part-day programs are offered from September to June and do not operate during July and August.

Here is an example of how they may complete the Operating Summary and Base Fee Revenue sections of the Operating Information Online Form, after the CWELCC reduction is applied to the Daily Base Fee:

Operating Summary

Enter the annualized planned operations that reflect the licensee's typical costs of providing quality child care. This information will be used to calculate the funding allocation. A value must be entered for all cells in a row, partially completed rows will result in an error.

Age Group	Licensed Spaces	Operating Spaces	Annualized Service Days ⓘ	Hours of Service ⓘ
INFANT				
TODDLER				
PRESCHOOL	32	32	261	11
KINDERGARTEN				
PRIMARY/JUNIOR SCHOOL AGE				
JUNIOR SCHOOL AGE				

Base Fee Revenue

Enter the estimated base fee revenue collected from families. This information will be used to calculate the Expected Base Fee Revenue Offset based on the Ministry of Education's CWELCC funding guidelines. A value must be entered for all cells in a row, partially completed rows will result in an error.

Age Group	Program Category	Daily Base Fee	Operating Spaces charged Daily Base Fee ⓘ	Annualized Service Days charged Daily Base Fee ⓘ	Action
PRESCHOOL ▾	Preschool part-day ▾	\$ 20.10	16	215	
PRESCHOOL ▾	Preschool part-day ▾	\$ 18.35	16	172	
PRESCHOOL ▾	Preschool full-day ▾	\$ 22.00	16	261	
-- Select Age -- ▾	-- Select Program -- ▾	\$			
-- Select Age -- ▾	-- Select Program -- ▾	\$			

Example 3: Centre offers a modified fee structure for employees and families with siblings

A centre in a community setting is licensed for and operates 10 infant, 15 toddler, and 24 preschool spaces.

They close for 2 weeks in the summer for which they do not charge parent fees, and their hours of service are from 7:30 a.m. to 6:00 p.m. (10.5 hours for 251 days).

The centre offers special fees for employees and families with siblings. After the CWELCC reduction is applied, the Daily Base Fees are:

- Infant: \$22 for both the regular and the special fee (all spaces are charged the same base fee of \$22)
- Toddler: \$22 for the regular fee, and \$20 for the special fee (5 toddler spaces are charged the special fee)
- Preschool: \$21 for the regular fee, and \$19 for the special fee (8 preschool spaces are charged the special fee)

Here is how they would complete the Operating Summary and Base Fee Revenue sections of the Operating Information Online Form:

Operating Summary

Enter the annualized planned operations that reflect the licensee's typical costs of providing quality child care. This information will be used to calculate the funding allocation. A value must be entered for all cells in a row, partially completed rows will result in an error.

Age Group	Licensed Spaces	Operating Spaces	Annualized Service Days ⓘ	Hours of Service ⓘ
INFANT	10	10	251	10.5
TODDLER	15	15	251	10.5
PRESCHOOL	24	24	251	10.5
KINDERGARTEN				
PRIMARY/JUNIOR SCHOOL AGE				
JUNIOR SCHOOL AGE				

Base Fee Revenue

Enter the estimated base fee revenue collected from families. This information will be used to calculate the Expected Base Fee Revenue Offset based on the Ministry of Education's CWELCC funding guidelines. A value must be entered for all cells in a row, partially completed rows will result in an error.

Age Group	Program Category	Daily Base Fee	Operating Spaces charged Daily Base Fee ⓘ	Annualized Service Days charged Daily Base Fee ⓘ	Action
INFANT	Infant full-day	\$ 22.00	10	251	
TODDLER	Toddler full-day	\$ 22.00	13	251	
TODDLER	Toddler full-day	\$ 20.00	2	251	
PRESCHOOL	Preschool full-day	\$ 21.00	21	251	
PRESCHOOL	Preschool full-day	\$ 19.00	3	251	

Example 4: Centre operates one room at the alternate licensed capacity

A centre in a community setting is licensed for a primary capacity of 20 infant, 15 toddler, and 24 preschool spaces. They have 4 rooms, and 1 of the rooms is licensed for an alternate capacity:

1. Infant Room 1 is licensed for 10 infants.
2. Infant Room 2 is licensed for a primary capacity of 10 infants or an alternate capacity of 10 toddlers. *This room operates at the alternate capacity of 10 toddlers all year.*
3. Toddler Room 1 is licensed for 15 toddlers.
4. Preschool Room 1 is licensed for 24 preschoolers.

They operate all weekdays throughout the year, and their hours of service are from 7:00 a.m. to 6:00 p.m. (11 hours for 261 days).

Here is an example of how they may complete the Operating Summary and Base Fee Revenue sections of the Operating Information Online Form after the CWELCC reduction is applied to the Daily Base Fee:

Operating Summary

Enter the annualized planned operations that reflect the licensee's typical costs of providing quality child care. This information will be used to calculate the funding allocation. A value must be entered for all cells in a row, partially completed rows will result in an error.

Age Group	Licensed Spaces	Operating Spaces	Annualized Service Days ⓘ	Hours of Service ⓘ
INFANT	20	10	261	11
TODDLER	15	25	261	11
PRESCHOOL	24	24	261	11
KINDERGARTEN				
PRIMARY/JUNIOR SCHOOL AGE				
JUNIOR SCHOOL AGE				

Base Fee Revenue

Enter the estimated base fee revenue collected from families. This information will be used to calculate the Expected Base Fee Revenue Offset based on the Ministry of Education's CWELCC funding guidelines. A value must be entered for all cells in a row, partially completed rows will result in an error.

Age Group	Program Category	Daily Base Fee	Operating Spaces charged Daily Base Fee ⓘ	Annualized Service Days charged Daily Base Fee ⓘ	Action
INFANT	Infant full-day	\$ 22.00	10	261	
TODDLER	Toddler full-day	\$ 22.00	25	261	
PRESCHOOL	Preschool full-day	\$ 22.00	24	261	
-- Select Age --	-- Select Program --	\$			
-- Select Age --	-- Select Program --	\$			

Example 5: Centre operates one room at the alternate licensed capacity for half of the year

A centre in a community setting is licensed for a primary capacity of 10 toddler and 40 preschool spaces. They have 3 rooms, and 1 of the rooms has an alternate capacity:

1. Toddler Room 1 is licensed for 10 toddlers.
2. Preschool Room 1 is licensed for a primary capacity of 16 preschoolers or an alternate capacity of 15 toddlers. *This room operates for the first half of the year at the alternate capacity of 15 toddlers, and the second half of the year at the primary capacity of 16 preschoolers.*
3. Preschool Room 2 is licensed for 24 preschoolers.

They close for 1 day for staff professional development for which they do not charge parent fees, and their hours of service are from 7:30 a.m. to 6:00 p.m. (10.5 hours for 260 days).

Here is an example of how they may complete the Operating Summary and Base Fee Revenue sections of the Operating Information Online Form after the CWELCC reduction is applied to the daily base fee:

Operating Summary

Enter the annualized planned operations that reflect the licensee's typical costs of providing quality child care. This information will be used to calculate the funding allocation. A value must be entered for all cells in a row, partially completed rows will result in an error.

Age Group	Licensed Spaces	Operating Spaces	Annualized Service Days ⓘ	Hours of Service ⓘ
INFANT				
TODDLER	10	25	260	10.5
PRESCHOOL	40	24	260	10.5
KINDERGARTEN				
PRIMARY/JUNIOR SCHOOL AGE				
JUNIOR SCHOOL AGE				

Base Fee Revenue

Enter the estimated base fee revenue collected from families. This information will be used to calculate the Expected Base Fee Revenue Offset based on the Ministry of Education's CWELCC funding guidelines. A value must be entered for all cells in a row, partially completed rows will result in an error.

Age Group	Program Category	Daily Base Fee	Operating Spaces charged Daily Base Fee ⓘ	Annualized Service Days charged Daily Base Fee ⓘ	Action
TODDLER ▾	Toddler full-day ▾	\$ 22.00	10	260	
TODDLER ▾	Toddler full-day ▾	\$ 22.00	15	130	
PRESCHOOL ▾	Preschool full-day ▾	\$ 21.58	16	130	
PRESCHOOL ▾	Preschool full-day ▾	\$ 21.58	24	260	
-- Select Age -- ▾	-- Select Program -- ▾	\$			

Example 6: Centre operates one room using both primary and alternate licensed capacities

A centre in a school setting operates one room which is licensed for a primary capacity of 26 kindergarten spaces and an alternate capacity of 24 preschool spaces.

The kindergarten program operates all weekdays throughout the year (261 days), with multiple program categories. Their hours of service before and after school are from 7:30 to 9:00 a.m. and from 3:30 to 6:00 pm (4.0 hours for 204 days). On non-instructional days, they operate a full-day program from 7:30 a.m. to 6:00 p.m. (10.5 hours for 57 days).

In the same room, they also operate a morning preschool program on instructional days from 9:30 a.m. to 12 p.m. (2.5 hours for 204 days).

Here is an example of how they may complete the Operating Summary and Base Fee Revenue sections of the Operating Information Online Form, after the CWELCC reduction is applied to the Daily Base Fee:

Operating Summary

Enter the annualized planned operations that reflect the licensee's typical costs of providing quality child care. This information will be used to calculate the funding allocation. A value must be entered for all cells in a row, partially completed rows will result in an error.

Age Group	Licensed Spaces	Operating Spaces	Annualized Service Days ⓘ	Hours of Service ⓘ
INFANT				
TODDLER				
PRESCHOOL				
KINDERGARTEN	26	26	261	4.0
PRIMARY/JUNIOR SCHOOL AGE				
JUNIOR SCHOOL AGE				

Base Fee Revenue

Enter the estimated base fee revenue collected from families. This information will be used to calculate the Expected Base Fee Revenue Offset based on the Ministry of Education's CWELCC funding guidelines. A value must be entered for all cells in a row, partially completed rows will result in an error.

Age Group	Program Category	Daily Base Fee	Operating Spaces charged Daily Base Fee ⓘ	Annualized Service Days charged Daily Base Fee ⓘ	Action
PRESCHOOL ▾	Preschool part-day ▾	\$ 22.00	24	204	
KINDERGARTEN ▾	Kindergarten before school ▾	\$ 14.50	2	204	
KINDERGARTEN ▾	Kindergarten after school ▾	\$ 21.50	13	204	
KINDERGARTEN ▾	Kindergarten before and after school ▾	\$ 22.00	13	204	
KINDERGARTEN ▾	Kindergarten full-day non-instructional ▾	\$ 22.00	26	57	

Example 7: Family age grouping

A centre in a community setting is licensed for a family age group of 13 children. In the Operating Information Online Form, they will enter the Operating Summary under the Toddler Age Group (benchmarks for the family age group are equal to the benchmarks for the toddler age group, this will result in an accurate Benchmark Allocation calculation).

They operate all weekdays throughout the year, and their hours of service are from 7:00 a.m. to 6:00 p.m. (11 hours for 261 days).

Here is an example of how they may complete the Operating Summary and Base Fee Revenue sections of the Operating Information Online Form after the CWELCC reduction is applied to the Daily Base Fee:

Operating Summary

Enter the annualized planned operations that reflect the licensee's typical costs of providing quality child care. This information will be used to calculate the funding allocation. A value must be entered for all cells in a row, partially completed rows will result in an error.

Age Group	Licensed Spaces	Operating Spaces	Annualized Service Days ⓘ	Hours of Service ⓘ
INFANT				
TODDLER	13	13	261	11
PRESCHOOL				
KINDERGARTEN				
PRIMARY/JUNIOR SCHOOL AGE				
JUNIOR SCHOOL AGE				

Base Fee Revenue

Enter the estimated base fee revenue collected from families. This information will be used to calculate the Expected Base Fee Revenue Offset based on the Ministry of Education's CWELCC funding guidelines. A value must be entered for all cells in a row, partially completed rows will result in an error.

Age Group	Program Category	Daily Base Fee	Operating Spaces charged Daily Base Fee ⓘ	Annualized Service Days charged Daily Base Fee ⓘ	Action
INFANT ▾	Infant full-day ▾	\$ 22.00	2	261	
TODDLER ▾	Toddler full-day ▾	\$ 22.00	4	261	
PRESCHOOL ▾	Preschool full-day ▾	\$ 21.00	4	261	
KINDERGARTEN ▾	Kindergarten full-day Instructional ▾	\$ 20.00	3	261	
– Select Age – ▾	– Select Program – ▾	\$			

Example 8: Centre has a fee subsidy agreement, but is not eligible for CWELCC

A centre in a school setting is licensed and operates with 30 primary/junior school age spaces only. They operate on instructional days only, from 3:00 to 6:00 p.m.

The centre has a Service Agreement for fee subsidy and serves only children who are not eligible under the CWELCC program. Toronto Children's Services requires operational data from the centre to determine appropriate funding.

Since school age programs are not eligible for cost-based funding, the CWELCC Allocation Estimate will not be generated when the online form is saved or submitted.

Here is an example of how they may complete the Operating Summary and Base Fee Revenue sections of the Operating Information Online form:

Operating Summary				
Enter the annualized planned operations that reflect the licensee's typical costs of providing quality child care. This information will be used to calculate the funding allocation. A value must be entered for all cells in a row, partially completed rows will result in an error.				
Age Group	Licensed Spaces	Operating Spaces	Annualized Service Days ⓘ	Hours of Service ⓘ
INFANT				
TODDLER				
PRESCHOOL				
KINDERGARTEN				
PRIMARY/JUNIOR SCHOOL AGE	30	30	204	3
JUNIOR SCHOOL AGE				

Base Fee Revenue					
Enter the estimated base fee revenue collected from families. This information will be used to calculate the Expected Base Fee Revenue Offset based on the Ministry of Education's CWELCC funding guidelines. A value must be entered for all cells in a row, partially completed rows will result in an error.					
Age Group	Program Category	Daily Base Fee	Operating Spaces charged Daily Base Fee ⓘ	Annualized Service Days charged Daily Base Fee ⓘ	Action
PRIMARY/JUNIOR SCHOOL AGE ▾	Primary/Junior School Age after school ▾	\$ 15.00	30	204	
-- Select Age -- ▾	-- Select Program -- ▾	\$			
-- Select Age -- ▾	-- Select Program -- ▾	\$			
-- Select Age -- ▾	-- Select Program -- ▾	\$			
-- Select Age -- ▾	-- Select Program -- ▾	\$			