



Toronto Children's Services (TCS)

2027 TCS 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 - Ontario Child Care and Early Years Funding Guidelines](#).

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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 an annual Operating Information Online Form (OIOF). The OIOF collects operating plans and public fee information used by TCS to calculate CWELCC Cost-Based Funding Allocations (CBFA) and Fee Subsidy funding.

This guideline outlines the OIOF reporting requirements and provides information to support licensees in accurately completing and submitting the form to TCS, including definitions and funding concepts established in the Ministry of Education's CWELCC Cost-Based Funding Guideline. For additional information, please refer to the [Ministry of Education - Ontario Child Care and Early Years Funding Guidelines](#).

Timeline for Submission

Child Care Centres: The 2027 OIOF will launch on October 13, 2026 and can be accessed through the [TCS Online Services Portal](#). The deadline to submit the OIOF is November 2, 2026. Late submissions will result in delays to funding allocations and monthly payments. Licensees who submit after November 2, 2026 may not receive their January Cost-Based Funding Allocation (CBFA) payment on time. All OIOF submissions will be reviewed and verified by the licensee's Children's Services Consultant prior to payment.

Home Child Care Agencies: The 2027 OIOF will launch on November 15, 2026 and can be accessed through the [TCS Online Services Portal](#). The deadline to submit the OIOF is November 30, 2026. Late submissions will result in delays to funding allocations and monthly payments. Licensees who submit after November 30, 2026 may not receive their January Cost-Based Funding Allocation (CBFA) payment on time. All OIOF submissions will be reviewed and verified by the licensee's Children's Services Consultant prior to payment.

Who is required to submit the OIOF?

The following licensees are required to submit an annual OIOF:

- Child Care Centres and Home Child Care Agencies with a CWELCC Service Agreement with Toronto Children's Services, and/or
- Child Care Centres and Home Child Care Agencies with a Fee Subsidy Service Agreement with Toronto Children's Services.
 - Note: Licensees receiving Fee Subsidy funding, including those not participating in CWELCC, are required to submit the OIOF for any year in which they have Fee Subsidy children enrolled.

Existing Fee Subsidy placements made before January 1, 2027, will continue to be funded until the child leaves the program or ages out. Licensed programs that serve children aged 6 to 12 only will continue to be eligible for Fee Subsidy and also are required to submit the OIOF.

TCS Online Services Portal – Review and Confirm Contact List

Before the annual OIOF can be submitted, the Contact List in the User Management Application must be reviewed and confirmed. This includes verifying existing contacts and user roles and making any required updates (e.g., assigning new roles or terminating roles that are no longer required). Only a contact assigned the Signing Authority user role can complete the annual review and confirm the Contact List. The OIOF cannot be submitted until the Contact List is in “Confirmed” status.

Individuals assigned the Budget Preparer or Signing Authority user role can access the OIOF, enter information, and save their progress. Only the Signing Authority can submit the completed OIOF.

For more information, refer to the Contact and User Management Guide, available in Online Services from the User Management Application landing page under Tips, Tricks & Help.

In-Year Operating Changes and Go-Forward Adjustments to CBFA

Licensees may submit changes to their operating information during the year through the OIOF Update Form (available online starting January 2027). Changes that impact the Cost-Based Funding Allocation (CBFA) will result in a revised CBFA and will be implemented on a go-forward basis.

Go-forward means that:

- The CBFA will not be retroactively adjusted for prior periods.
- Future payments will be based on the revised CBFA from the date the adjustment is implemented.
- Reconciliation will reflect the revised CBFA from the time the adjustment was implemented, including any required proration.

In-year adjustments also include TCS-initiated corrections arising from cost reviews, reconciliation or prior-year information that affects the current year’s CBFA. Where a correction relates to the previous year but impacts the current-year CBFA, the adjustment will also be applied to the current-year allocation on a go-forward basis.

Go-forward adjustments do not apply to overpayments resulting from prior-year Standard Financial Reports and audited financial statements, which are subject to recovery.

CWELCC Reporting Requirements & Timelines

Before the 2027 Calendar Year		During the 2027 Calendar Year		After the 2027 Calendar Year	
Requirement	Timeline	Requirement	Timeline	Requirement	Timeline
Deadline for Child Care Centres to submit the annual Operating Information Online Form (OIOF)	<i>November 2, 2026</i>	Licensees receive monthly payments for CWELCC	<i>By the 5th day of each month</i>	Annual Attestation and Standardized Financial Reports (SFR) due to TCS	<i>Q1 2028</i>
Deadline for Home Child Care (HCC) Agencies to submit the annual Operating Information Form (OIOF) and Annual Provider Information Form (Excel)	<i>November 30, 2026</i>	Licensees submit in-year operating change requests through OIOF Update Form (available online)	<i>Ongoing</i>	Direct Engagement to Report on Compliance (Licensees will be selected and notified by TCS)	<i>TBD</i>
TCS calculates Cost-Based Funding Allocation (CBFA)	<i>December 2026</i>	TCS finalizes 2027 Rolling Top Up	<i>After SFR 2026 Submissions</i>	Centres/agencies submit Audited Financial Statements	<i>4 months after the fiscal year-end</i>
		TCS performs cost reviews	<i>Ongoing</i>		
		TCS confirms Fee Subsidy rates	<i>TBD</i>		

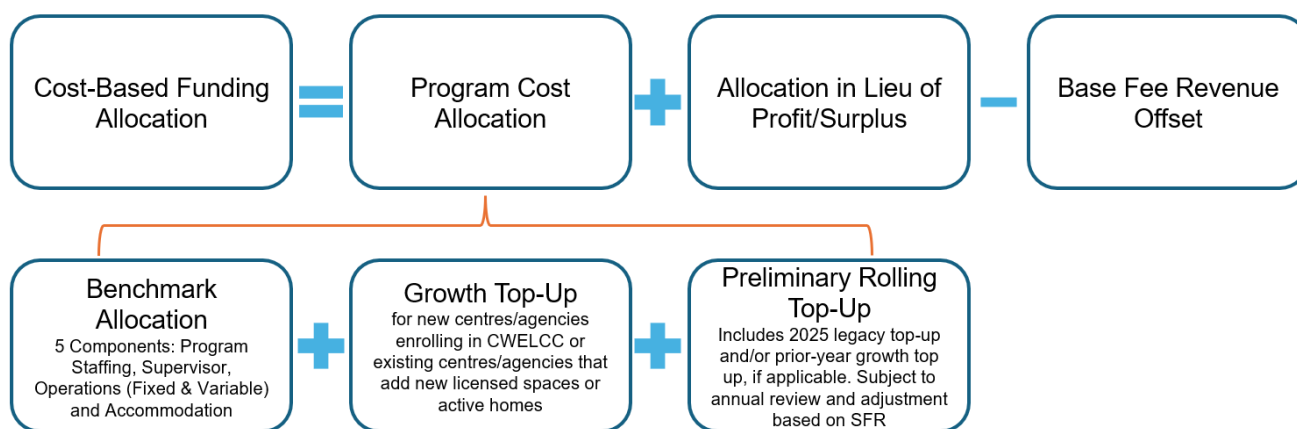
Financial Reporting Requirements

Funding reconciliation details are provided in the [Funding Reconciliation Guidelines](#).

For additional information on provincial financial reporting and reconciliation requirements, please refer to Part 2: Actual Cost-Based Funding (Reconciliation) and Part 3: Accountability Framework of the [Ministry of Education - Ontario Child Care and Early Years Funding Guidelines](#).

1. CWELCC Cost-Based Funding Allocation (CBFA) Funding

Licensees with a Canada-Wide Early Learning and Child Care (CWELCC) Agreement will receive a Cost-Based Funding Allocation (CBFA) for each eligible centre/agency. The CBFA is calculated as follows:



Program Cost Allocation

1) Benchmark Allocation

The Benchmark Allocation represents 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 (Fixed and Variable).

For eligible Home Child Care agencies, the three cost components include Provider Compensation, Visitor Compensation and Agency Operations.

2) Growth Top-Up

The Growth Top-Up applies to new licensees, or existing licensees that expand with new licensed spaces/active homes in the calendar year. This is to recognize that typical costs may vary within economic regions and to encourage growth.

3) Rolling Top-Up

The 2027 Rolling Top-Up will initially be set at \$0 for both Child Care Centres and Home Child Care Agencies until the 2026 SFR is submitted and reviewed by TCS. The 2026 SFR is expected to launch in Q1 2027, with 2027 Rolling Top-Up allocations expected to be finalized in Q2 2027. TCS will adjust each centre's CBFA as required based on the Ministry's guideline calculation.

For applicable centres/agencies with a prior-year Rolling Top-Up, the 2027 Rolling Top-Up is calculated as follows, once actual eligible costs for the previous calendar year are known:

Step 1:

2026 Actual Eligible Costs – 2026 Benchmark
(if result is positive, proceed to Step 2)

Step 2:

Ratio = (2026 Actual Eligible Costs – 2026 Benchmark) ÷ 2026 Benchmark

Step 3:

2027 Rolling Top-Up = Ratio (from Step 2) x 2027 Benchmark

Allocation In Lieu of Profit/Surplus

The Allocation In Lieu of Profit/Surplus recognizes the opportunity cost and risk of operating a business and provides funding that may be reinvested in child care. The allocation is calculated based on the Program Cost Allocation and includes a flat amount for each eligible centre/agency.

The final amount is determined through reconciliation based on Actual Program Costs. As a result, the Allocation In Lieu of Profit/Surplus may be recalculated after year-end if Actual Program Costs are lower than the Program Cost Allocation.

Base Fee Revenue Offset

The Base Fee Revenue Offset represents the base fee revenue expected to be earned in the calendar year from parent/family fees and/or fee subsidy for eligible children. It includes all distinct daily base fees and is deducted from the Program Cost Allocation and Allocation In Lieu of Profit/Surplus when calculating the Cost-Based Funding Allocation (CBFA).

The Expected Base Fee Revenue Offset is based on planned operating information and is adjusted to account for an allowable vacancy rate. At reconciliation, actual base fee revenue earned during the calendar year is used to determine Actual Cost-Based Funding.

2. Fee Subsidy Funding

All licensees receiving Fee Subsidy, including those not participating in CWELCC in 2027 and/or those that operate ineligible age groups (6-12), must submit an Operating Information Online Form (OIOF).

For licensees with CWELCC-eligible age groups (0-5), fee subsidy will continue to be funded at the reduced fee (up to \$22 per day).

Fee Subsidy rates for licensees not in CWELCC and/or ineligible age groups will be confirmed in 2027.

Child Care Centres: 2027 Operating Information Online Form (OIOF)

Centre-based licensees will use the annual 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 requirements. A technical guide on how to use the online form is available in [TCS Online Services Portal](#).

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 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 (CBFA).

This **section will be 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	For licensees that submitted their operating information using the online form 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 Consultant. 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.

Operating Information Online Form (OIOF) Field	Details
Operating Spaces	Enter or 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.
Annualized Service Days	Enter or review the total number of days in the calendar year for which a base fee is charged, as outlined in your parent/family handbook. Annualized Service Days include days when the centre is open and closed days where a parent fee is charged (including statutory holidays). Closed days where a parent fee is not charged are excluded. For licensees operating Monday to Friday only, the maximum possible number of Annualized Service Days in 2027 is 261. For licensees operating seven days per week, the maximum possible number of Annualized Service Days is 365 in a regular year and 366 in a leap year. The OIOF supports up to 366 Annualized Service Days to accommodate leap years.
Hours of Service	Enter or 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.

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 - Ontario Child Care and Early Years 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.

Important Note: Fee Verification

The fees reported in this section will be reviewed to support Fee Subsidy payments and must be consistent with the licensee's approved fee information, including the applicable fee memo and public fees identified in the Parent Handbook or other published fee information. TCS will review the fees reported in the OIOF and may follow up with the licensee to confirm or clarify any discrepancies before the submission is approved.

Operating Information Online Form (OIOF) Fields for Input

New for Funding Year 2027: Program categories for Kindergarten and School Age children have been updated to distinguish between school year and summer programs. Refer to the "Funding Year Applicability" column for details on when each program category applies.

Program Categories:

Age Group	Program Category	Funding Year Applicability	Details
Infant	Infant part-day	2025 onward	Infant spaces that are offered for part of the day (less than 6 hours).
Infant	Infant full-day	2025 onward	Infant spaces that are offered for the full day (6 hours or more).
Toddler	Toddler part-day	2025 onward	Toddler spaces that are offered for part of the day (less than 6 hours).
Toddler	Toddler full-day	2025 onward	Toddler spaces that are offered for the full day (6 hours or more).
Preschool	Preschool part-day	2025 onward	Preschool spaces that are offered for part of the day (less than 6 hours).
Preschool	Preschool full-day	2025 onward	Preschool spaces that are offered for the full day (6 hours or more).
Kindergarten	Kindergarten before school	2025 onward	Kindergarten spaces that are offered for before school only.

2027 TCS Funding Requirements Guideline (Updated September 2026)

Age Group	Program Category	Funding Year Applicability	Details
Kindergarten	Kindergarten after school	2025 onward	Kindergarten spaces that are offered for after school only.
Kindergarten	Kindergarten before and after school	2025 onward	Kindergarten spaces that are offered for both before and after school.
Kindergarten	Kindergarten full-day instructional	2025 onward	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	2025 & 2026 only	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.
Kindergarten	Kindergarten full-day non-instructional (School year)	2027 onward	Kindergarten spaces that are offered for the full day on non-instructional days during the school year (e.g. Professional Activity days, winter break, mid-winter break), where children attend full-day kindergarten in a publicly funded school.
Kindergarten	Kindergarten full-day non-instructional (Summer)	2027 onward	Kindergarten spaces that are offered for the full day on non-instructional days during the summer break , where children attend full-day kindergarten in a publicly funded school.
Primary/Junior School Age	Primary/Junior School Age before school	2025 onward	Primary/Junior School Age spaces that are offered for before school only.
Primary/Junior School Age	Primary/Junior School Age after school	2025 onward	Primary/Junior School Age spaces that are offered for after school only.
Primary/Junior School Age	Primary/Junior School Age before and after school	2025 onward	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	2025 & 2026 only	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).
Primary/Junior School Age	Primary/Junior School Age full-day non-instructional (School year)	2027 onward	Primary/Junior School Age spaces that are offered for the full day on non-instructional days during the school year (e.g. Professional Activity days, winter break, mid-winter break).
Primary/Junior School Age	Primary/Junior School Age full-day non-instructional (Summer)	2027 onward	Primary/Junior School Age spaces that are offered for the full day on non-instructional days during the summer break .
Junior School Age	Junior School Age before school	2025 onward	Junior School Age spaces that are offered for before school only. Only use this category if licensed accordingly at 1:20 ratio.
Junior School Age	Junior School Age after school	2025 onward	Junior School Age spaces that are offered for after school only. Only use this category if licensed accordingly at 1:20 ratio.

2027 TCS Funding Requirements Guideline (Updated September 2026)

Age Group	Program Category	Funding Year Applicability	Details
Junior School Age	Junior School Age before and after school	2025 onward	Junior School Age spaces that are offered for both before and after school. Only use this category if licensed accordingly at 1:20 ratio.
Junior School Age	Junior School Age full-day non-instructional	2025 & 2026 only	Junior School Age spaces that are offered for the full day on non-instructional days (e.g. Professional Activity days, school breaks, summer break). Only use this category if licensed accordingly at 1:20 ratio.
Junior School Age	Junior School Age full-day non-instructional (School year)	2027 onward	Junior School Age spaces that are offered for the full day on non-instructional days during the school year (e.g. Professional Activity days, winter break, mid-winter break). Only use this category if licensed accordingly at 1:20 ratio.
Junior School Age	Junior School Age full-day non-instructional (Summer)	2027 onward	Junior School Age spaces that are offered for the full day on non-instructional days during the summer break . Only use this category if licensed accordingly at 1:20 ratio.

Daily Base Fees, Operating Spaces & Days:

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 (https://www.ontario.ca/laws/regulation/150137#BK106) 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 ÷ 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 2027.
Operating Spaces charged Daily Base Fee	Enter the operating spaces in which an eligible aged child is enrolled or could be enrolled immediately and charged the applicable daily base fee.
Service Days charged Daily Base Fee	Enter the number of service days in the calendar year that are charged the daily base fee, even if the centre is not open.

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. The CBFA estimate is based on the information provided in the annual OIOF submission and the applicable provincial benchmarks in effect at the time of submission. The estimate, including any applicable top-up allocations for the funding year, is subject to verification and adjustment by Toronto Children's Services (TCS).

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

The Cost-Based Funding Allocation (CBFA) Annual Summary provides a detailed breakdown of the CBFA components and will become available once: (a) the submitted form has been verified by TCS, and (b) the monthly payment processes have been completed, typically after the 20th of each month.

The Annual Summary provides a 12-month funding estimate for licensees enrolled in the Canada-wide Early Learning and Child Care (CWELCC) program. The CBFA is calculated based on the information provided in the OIOF and the applicable provincial benchmarks in effect as of the form's effective date. The CBFA may differ from a previously generated estimate if operating information or applicable provincial benchmarks change.

Any subsequent operating changes submitted to Toronto Children's Services (TCS) will result in a recalculation of the annual CBFA. TCS may periodically reconcile funding provided to an eligible licensee against its actual CBFA and recover any overpayments throughout the year.

Home Child Care Agencies: 2027 Operating Information Online Form (OIOF)

Beginning in 2027, Home Child Care (HCC) agencies will submit operating information using the Operating Information Online Form (OIOF) available through [TCS Online Services Portal](#) on November 15, 2026.

HCC agencies are required to submit the following two forms by November 30, 2026.

1. Operating Information Online Form (OIOF): Collects the number of active homes, annualized service days, provider compensation and base fee revenue.
2. Annual Provider Information Form (Excel): Collects information on active home providers, active home seats, and enrollment by age group. This form also includes an Instructions and Declaration tab and will be sent separately to HCC agencies from tcsfunding@toronto.ca.

The information collected through these forms will be used to review agency operations and determine 2027 funding allocations. Failure to submit both required forms by November 30, 2026 may impact your agency's January 2027 Cost-Based Funding Allocation (CBFA) payment from TCS.

1. Completing the Operating Information Online Form (OIOF) for Home Child Care Agencies

To complete the submission:

1. Log in to [TCS Online Services Portal](#) and access the HCC Online Operating Information Form.
2. Open the form for the **November 2026** submission period.
3. Review all pre-populated information and update any information that has changed.

Home Child Care Agency OIOF – Section Overview

Section 1: Homes Located in Toronto Funded by Toronto CMSM	This section will reflect your agency's most recent submission. Review the Existing Active Homes and New Active Homes tables and update the information to reflect any changes that have occurred throughout the year. If your agency is planning operational changes for January 2027, enter the number of new active homes and update the applicable information to reflect these changes.
Section 2: Municipalities Funded by Toronto CMSM	This section should only include homes that are funded by City of Toronto, but located in other regions. No updates are required in this section unless the “Specified Date” from the province changes from December 2024.
Section 3: Homes Located in Other Regions Funded by Another CMSM	Update this section if there have been changes to the number of homes operating in other regions and funded by another CMSM. The information should reflect your agency's current licence.
Section 4: Home Summary Table	This section will automatically reflect your agency's operating plan based on the information provided in the previous sections. Review the summary to ensure the information is complete and accurate.
Section 5: Base Fee Revenue	This section includes the estimated base fee revenue collected from families. The information is used to calculate the Expected Base Fee Revenue Offset in accordance with the Ministry's CWELCC Cost-Based Funding Guideline. The table will be pre-populated using your agency's most recent submission. Review the information carefully and update it as needed to ensure it is accurate and reflects any operational changes.

2. Completing the HCC Annual Provider Information Form:

The Annual Provider Information Form will be sent to HCC agencies by email on November 15, 2026. The form collects information about all active home child care providers contracted by your agency who are currently providing care in their homes and offering active home child care seats/spaces for enrolment.

Definition of Active Home:

An “active home” means a home child care premises, overseen by an eligible agency, at which child care is currently being provided to at least one eligible child or that plans to accept at least one eligible child during the calendar year.

The form must include information on all active home child care providers contracted by your agency, including those funded by the City of Toronto and other municipalities. All HCC agencies are required to complete and submit the form to tcsfunding@toronto.ca by November 30, 2026.

2027 Cost-Based Funding Allocation (CBFA) Estimate:

Once the 2027 funding allocation has been finalized, TCS will issue a 2027 Cost-Based Funding Allocation Estimate to each HCC agency.

Appendix A: Examples of Completing the Operating Information Online Form (OIOF)

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 publicly funded 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 (Summer)	\$ 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 from January to December 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 (2 toddler spaces are charged the special fee)
- Preschool: \$21 for the regular fee, and \$19 for the special fee (3 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 publicly funded 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 (School year)	\$ 22.00	26	12	
KINDERGARTEN	Kindergarten full-day non-instructional (Summer)	\$ 22.00	26	45	

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). Using the toddler age group benchmarks provides a reasonable estimate of the Benchmark Allocation for family age group spaces. Any required adjustments will be made during the review process.

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 publicly funded 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 fee subsidy 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 -- ▾	\$			

Example 9: Home Child Care (HCC) Agencies OIOF Form

In this example, an HCC agency has 18 active homes assigned to its licence in the City of Toronto and funded by the Toronto CMSM. The agency plans to add 2 new active homes to its Toronto licence for January 2027. The agency should report the 2 new homes in the New Active Homes section of the OIOF. If approved, the agency will have a total of 20 active homes assigned to its Toronto licence for January 2027.

Active Homes on License as of Last Approved Submission ⓘ	Active Homes Funded by Toronto as of Last Approved Submission	Change in Active Homes Since Last Approved Submission ⓘ	New Number of Active Homes on License	Active Homes to be Reviewed for Funding by Toronto
18	18	2	20	20

Base Fee Revenue:

The Base Fee Revenue section should include all existing active home seats that are charged a daily base fee, reported by age group and program category. The anticipated home seats associated with the 2 new active homes must also be included in the applicable age group and program category totals to ensure the Base Fee Revenue reflects the agency's planned January 2027 operations.

Age Group	Program Category	Daily Base Fee	Active Home Seats Charged Daily Base Fee	Annualized Service Days Charged Daily Base Fee	Daily Provider Compensation Per Child ⓘ
0 - 2 YEARS ▾	0 to 2 years full- ▾	\$ 22	20	261	\$ 66
0 - 2 YEARS ▾	0 to 2 years wee ▾	\$ 18	5	255	\$ 20
0 - 2 YEARS ▾	0 to 2 years exte ▾	\$ 19	5	255	\$ 21
6 - 12 YEARS ▾	6 to 12 years pa ▾	\$ 15	2	45	\$ 16
Add Row					