

SCHEDULE “A”**SERVICE DESCRIPTION**

The Corporation shall provide funding to the Licensee to support the objectives for Licensed Child Care programs under the CWELCC System. The Licensee shall provide services as follows:

The Licensee shall provide Licensed Child Care for Eligible Children in accordance with the Fee Structure outlined in Schedule “B”.

Licensed Child Care

The Licensee shall provide Child Care for some or all of the following age groupings:

Age Grouping	Ratio of staff to Children	Maximum number of Children in group
Infant (younger than 18 months)	3:10	10
Toddler (18 months or older but younger than 30 months.	1:5	15
Preschool (30 months or older but younger than 6 years	1:8	24
Kindergarten (44 months or older/younger than 68 months) (3.7 yrs. < 5.7 yrs.)	1:13	26
Primary/Junior School Age (68 months or older but younger than 13 yrs.) (> 5.7 < 13 yrs.)	1:15	30
Junior School Age (9 yrs. or older but younger than 13 yrs.)	1:20	20

Licensed Home Child Care

Each Home Child Care shall have:

- Maximum of 6 Children under 13 years old, including the provider’s own Children under 6 years old but:
- No more than 2 Children under 2 years old

Home Child Care Providers shall include all of their own Children under the age of 6 who are on the premises in the total number of Children in their care. However, during the school year, including PA days, winter break and March break, between the hours of 6 a.m. and 7 p.m. on weekdays, Home Child Care Providers may exclude their own 4- and 5-year old Children from the total number allowed ONLY IF:

- Those Children are attending full-day kindergarten in a publicly-funded school

To promote the safety and well-being of Children, the Licensee shall also consider the following before placing a Child:

- The ages of the Children in the group
- Any special needs of the Children in the group
- The ability of each Child to evacuate independently in an Emergency
- The experience and qualifications of the Home Child Care Provider
- The physical environment of the premises, including the total amount and distribution of space in the premises

The Licensee shall establish a maximum capacity in accordance with the Act for each premise where the Licensee oversees the provision of Home Child Care and this capacity shall be set out in the agreement between the Licensee and the Home Child Care Provider.

SCHEDULE "B"
FEE STRUCTURE

NAME OF CHILD CARE CENTRE

- (a) The Corporation, subject to Ministry approved funding, agrees to pay the Licensee an approved CWELCC allocation for Child Care Services provided to each Eligible Child. The approved CWELCC allocation shall be in an amount and for such time, as mutually agreed upon by the Corporation and the Licensee and so may be amended from time to time during the period of this Agreement.
- (b) The calculation for the fee structure will be based on the approved actual cost (negotiated cost) minus parent fee = approved CWELCC allocation.
- (c) This fee (negotiated cost for CWELCC) shall supersede and replace all previous agreements between the parties herein with respect to the subject matter of this Agreement.

SAMPLE TEMPLATE *This report will be replaced with an OCCMS report when available*

CWELCC Care Type	Base Rate Subsidy	Base Rate Full Fee		Approved Actual Cost	(Less) Parent Fee	Approved CWELCC Allocation
Infant Full Day						
Infant Half Day						
Toddler Full Day						
Toddler Half Day						
Preschool Full Day						
Preschool Half Day						
Kindergarten Full Day						
Kindergarten Half Day						

School Age ** If meets age eligibility requirements and the rate paid was greater than \$12.00/day - see chart below**

Scenario 1:

Birthdate	Licensed Program	End of CWELCC Refund Eligibility Date
March 5, 2016	Kindergarten	June 30, 2022
March 5, 2016	School Age	March 31, 2022
March 5, 2016	Home Child Care	June 30, 2022

- If you turn 6 years between January 1 and June 30 and you are enrolled in a Licensed **Kindergarten Program**, you are eligible for a refund until June 30
- If you turn 6 years between January 1 and June 30 and you are enrolled in a Licensed **School Age Program**, you are eligible for a refund *only until the end of the month you turn 6*
- If you turn 6 years between January 1 and June 30 and you are enrolled in Licensed **Home Child Care**, you are eligible for a refund until June 30

Scenario 2:

Birthdate	Licensed Program	End of CWELCC Refund Eligibility Date
September 18, 2016	Kindergarten	September 30, 2022
September 18, 2016	School Age	September 30, 2022
September 18, 2016	Home Child Care	September 30, 2022

- If you turn 6 years after June 30, and you are enrolled in a Licensed **Kindergarten Program**, you are eligible for a refund until the end of the month you turn 6
- If you turn 6 years after June 30, and you are enrolled in a Licensed **School Age Program**, you are eligible for a refund until the end of the month you turn 6
- If you turn 6 years after June 30, and you are enrolled in Licensed **Home Child Care**, you are eligible for a refund until the end of the month you turn 6

SIGNED, SEALED AND DELIVERED

<p>Authority <u>CR564/2017</u></p> <p>Approved as to Technical Content</p> <hr/> <p>Executive Director</p>
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<p>Authority <u>CR564/2017</u></p> <p>Approved as to Financial Content</p> <hr/> <p>City Treasurer and CFO</p>
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) **THE CORPORATION OF THE CITY OF WINDSOR**

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) Date of Signing: _____

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) Signature: _____

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) Name: Andrew Daher

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) Title: Community Development and Health

) Commissioner

)

) I have the authority to bind the Corporation

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) **NAME OF CHILD CARE CENTRE**

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) Date of Signing: _____

)

)

) Signature: _____

)

) Name: _____

)

) Title: _____

)

) I have the authority to bind the Corporation

*APPROVED BY THE CHIEF
ADMINISTRATIVE OFFICER*

(The Corporation of the City of Windsor)

THIS ___ DAY OF _____, ___

(Second signature by CAO only required if the net City contribution relative to the Service Contract exceeds \$150,000.00 or is in excess of \$1,000,000.00 gross contribution.)

SCHEDULE “D”**REPORTS**

The Service Provider shall maintain financial records and books of account respecting services provided pursuant to this Agreement for each site where service is being provided and will allow Corporation’s staff or such other persons appointed by the Corporation to inspect and audit such books and records at all reasonable times both during the term of this Agreement and subsequent to its expiration or termination.

The Corporation requires the following reports if the Service Provider is receiving any type of Funding identified within the “Funding Streams” identified in Section 3.2 of the Special Provisions that forms part of this Agreement.

Annual Reporting Requirements for Licensee <i>with existing</i> Purchase of Service Agreement	
Report Type	Due Date
Audited Financial Statements (Per Calendar Year)	Earlier of 60 days from December 31st or the termination of the Agreement
CWELCC System Annual Expenditures Report	Earlier of 60 days from December 31st or the termination of the Agreement
Monthly Attendance Tracking Report	Within 7 days following the first day of each month
Workforce Compensation Reconciliation	Earlier of 30 days from December 31 st or the termination of the Agreement
Other reporting requirements	As required

Annual Reporting Requirements for Licensee <i>without existing</i> Purchase of Service Agreement	
Report Type	Due Date
Audited Financial Statements (not required in 2022 for new Child Care programs only) (Per Calendar Year)	Earlier of 60 days from December 31st or the termination of the Agreement
CWELCC System Annual Expenditures Report	Earlier of 60 days from December 31st or the termination of the Agreement
Monthly Attendance Tracking Report	Within 7 days following the first day of each month
Workforce Compensation Reconciliation	Earlier of 30 days from December 31 st or the termination of the Agreement
Other reporting requirements	As required

The Corporation requires the Licensee to sign-off on the CWELCC System Annual Expenditures Report in order to verify that:

- All funding provided by the Corporation was used for the intended purpose as outlined in the Agreement.
- Eligible Expenditures shall only be applied to the Funding Stream in accordance to the terms and conditions set out for the Funding Stream.
- Funding and/or expenditures from other sources have not been included in the CWELCC System Annual Expenditures Report
- Shared costs have been properly apportioned to the correct Funding Stream.
- Eligible expenditures may only include actual costs to the Licensee, less any costs (including taxes) for which the Licensee has received, will receive, or is eligible to receive a rebate, credit, or refund.

RECOVERIES:

- The CWELCC System Annual Expenditures Report will form the basis of the Corporation's reconciliation process. Any unused funds identified will be recoverable from Licensees.
- The Licensee shall retain and preserve all the Licensee's records related to this Agreement for a period of seven (7) years after each such record has been received or created, as the case may be. The Licensee shall not dispose of any records related to this Agreement before the expiration of any such period without the prior written consent of the Corporation, which consent may or may not be given in the Corporation's sole discretion, subject to such conditions as the Corporation deems advisable. For greater certainty, the obligations of the Licensee under this Section shall survive the termination or expiration of this Agreement.
- The Licensee shall adhere to any additional financial reporting requirements specified by the Corporation. In the event that such financial reports are not submitted as required, then the Corporation will withhold payment to the Licensee until the financial reports are submitted.
- The Licensee shall comply with Generally Accepted Accounting Principles (GAAP) in the treatment of revenues and expenditures.

Note: Revenues and Expenditures shall be reported using the modified accrual basis of accounting in their CWELCC System Annual Expenditures Report.

Modified Accrual Basis of Accounting:

The modified accrual accounting requires the inclusion of short-term accruals of normal operating expenditures in the determination of operating results for a given time period. Short-term accruals are defined as payable usually within 30 days of year-end.

The modified accrual basis of accounting does not recognize non-cash transactions such as amortization, charges/appropriations to reserves or allowances as these expenditures do not represent an actual cash expenditure related to the current period.

Under modified accrual accounting, expenditures that would be amortized under full accrual accounting must be recognized as expenditures in the budget year the goods or services are received.

Expenditures made once a year (e.g. property taxes, insurance) must be recorded in one of the following two methods:

1. Expenditures will be charged to the period in which they are paid.
2. The part of the expenditure that applies to the current year will be expensed in that year.

Either method of accounting for expenditures made once a year is acceptable. However, the selected method must be consistent from year to year.

All expenditures arising from transactions not conducted at arm’s length from the Licensee must receive prior approval from the Corporation.

SAMPLE:

CWELCC System Annual Expenditures Report						Service Provider Name: _____
						Fiscal Year Being Reported: April 1 to December 31, 2022
						Due Date: _____
Funding Categories	Funding Received from the City of Windsor April 1, 2022 to December 31, 2022 related to CWELCC 2022 Contract	Funding Received from the City of Windsor after December 31, 2022 related to CWELCC 2022 Contract	Total Funds receivable related to 2022 Contract	Expenditures	Payable/ (Recoverable) (Unexpended)	Operator's Declaration: I verify that the financial information provided in this report is true and accurate and that the funding provided by the Corporation of the City of Windsor was used as per the terms and conditions for the funding within CWELCC System contract and that I have the authority to bind the Service Provider. <input type="checkbox"/> Verified
Fee Reduction			\$0.00		\$ -	
Retroactive Fee Refund			\$0.00		\$ -	
Fee Subsidy - Parental Contribution Reduction			\$0.00		\$ -	
Fee Subsidy - Parental Contribution Refund			\$0.00		\$ -	
Workforce Compensation			\$0.00		\$ -	
Grand Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Name and Title of Authorized Signing Officer	Signature of Authorized Signing Officer	Date	Children Services Systems Supervisor Internal Review	Date
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