Ministry of Education

Child Care Funding Formula: Technical Paper 2017

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Introduction

The Ministry of Education is committed to a vision for the early years where Ontario's children and families are well supported by a system of responsive, high-quality, accessible, and increasingly integrated early years programs and services that contribute to healthy child development today and a stronger future tomorrow.

A key step in modernizing the child care sector was the introduction of a funding formula and framework in 2013. Now in its fifth year, the Child Care Funding Formula and framework provides Consolidated Municipal Service Managers (CMSMs) and District Social Services Administration Boards (DSSABs) with flexibility to determine how to allocate child care funding to best meet the needs of children, families and child care operators within their community.

The Child Care Funding Formula is evidence-based, relying on publicly available data to drive an equitable funding allocation for municipal child care service managers across the province. In 2015, the Ministry introduced funding benchmarks to further support transparency of the formula.

Background

The objective of the Child Care Funding Formula is to modernize the approach to the provision of operating funding. The Child Care Funding Formula better meets the needs of child care operators and parents by allowing for a more equitable approach to funding that responds to demand for services, helps stabilize fees, and improves reliability.

Under the terms of the Memorandum of Understanding between the Association of Municipalities of Ontario (AMO) and the Province of Ontario, and the Toronto-Ontario Cooperation and Consultation Agreement (TOCCA), the Ministry of Education along with municipal members of the Child Care Funding Formula Working Group (CCFFWG) endorsed the following broad objectives to guide the development of the funding formula:

- Efficiency: Informed by evidence and experience to address inequities in historical funding allocations, while distributing and simplifying funding to maximize its impact on the sector;
- **Responsiveness**: Based on the most up-to-date data available, adjusts to changes in the sector, and responds to the need for services;
- **Predictability and Transparency:** Service managers can expect a measure of continuity in funding, subject to annual updates of publicly available data;

- **Quality:** Supports consistency in approach, access for families and provides high quality programs for children; and
- Accountability: Uses enveloping and reporting requirements which support funding objectives.

Purpose

To support greater transparency for system users, this paper contains details of the underlying formulae and criteria used in calculating the 2017 child care funding allocations.

The child care funding formula is based on data elements which are publicly available. The data are mainly drawn from Ministry of Finance and Statistics Canada sources.

Overview of the Funding Formula

Components and Allocations

The funding formula includes two main allocation components: Core Services Delivery and Special Purpose. The majority of the funding has been allocated via the Core Services Delivery allocation and is intended to provide stable operating funding to the child care sector. In response to the unique costs of providing services in certain areas and to certain target populations, a special purpose allocation is used to target funding to those areas.

Categories	Sub-Categories	Funding
Core Services Delivery Allocation	Core Services Delivery Allocation	\$880.3M
Special Purpose	Remote/Rural	\$33.7M
Special Purpose	Language	\$60.2M
Special Purpose	Cost of Living	\$37.0M
Special Purpose	Indigenous	\$4.1M
Special Purpose	Capacity Building	\$6.1M
Special Purpose	Repairs and Maintenance	\$2.3M
Special Purpose	Utilization	\$36.0M
Small Water Works ¹	Small Water Works	\$0.3M
Territory without Municipal [*] Organization	Territory without Municipal Organization	\$1.3M
Total		\$1.061B

Funding in 2017 (\$ Millions)

¹ 2017 funding for Small Water Works and Territory Without Municipal Organization were allocated based on the higher of reported expenses of either 2016 revised estimates or 2015 financial statements.

Structure

There are nine components in the Child Care Funding Formula (this excludes Small Water Works and Territory Without Municipal Organization, which are allocated on a claims-basis).

Allocations for all components besides the Utilization and Capping Adjustments are based on fourteen separate data elements (e.g. Ontario's 3.9 to 12 year old population, average monthly Ontario Works caseload, population with no diploma or degree).

- The same data element may be used in the calculation of one or more components. For example, the number of children aged 0 to 3.8 years old is used in Core Service Delivery, and Capacity Building.
- More than one data element may be used to calculate a single component. For example, the Language component is based on: 1) the population with no knowledge of either official language and 2) the population who speak French at home.

Updates to the 2017 Child Care Funding Formula

FDK and Transformation funding lines

2016 represented the final year for FDK and Transformation Special Purpose funding. To support the continued transformation of the child care system impacted by new ministry initiatives, the funding in the two categories has been maintained without a dedicated funding line.

The result is that all benchmarks in the Child Care Funding Formula have been increased by 6.36%, thereby integrating the FDK Transition and Transformation funding (approximately \$54.5 million) across the entire formula.

Capital Retrofit Allocation

2016 was the final year of the capital retrofit allocation, therefore this allocation has been removed from the formula and framework.

Calculation of Benchmarks

In 2015, the Ministry of Education introduced benchmarks for each of the existing data elements comprising the Child Care Funding Formula (CCFF). The benchmarks utilized in the calculation of the 2017 allocations are listed in Appendix 1.

In a benchmark-based model, allocations for a funding formula's components are based on, for example, a "dollar per child" value determined by the ministry. Under a benchmark-based funding model:

- if the ministry receives additional child care funding, the ministry could update or raise the funding formula benchmarks and/or create a new grant line; and
- if demographic changes create a pressure on the ministry's child care budget, the benchmarks may decrease (as the formula is not an open ended entitlement).

With the introduction of benchmarks, CMSM and DSSAB allocations are no longer based on percentage shares relative to the percentage share of the other 46 CMSMs and DSSABs; instead they are more transparent and are based on demographic data and the funding benchmarks.

Increased Predictability

One of the advantages of the new benchmark structure is that it will be easier for CMSMs and DSSABs to predict future funding. Given the data element benchmarks,

service managers will be able to use demographic trends in their communities to more readily estimate funding in upcoming years (e.g. if child population is decreasing, benchmarks can be used to determine the potential impact on child care allocations).

Data Element Updates

The following data elements were updated for the 2017 allocations:

Data Element	Source
LICO (Low Income Cut-Off) ²	2011 Survey of Household Spending
Cost of Living	Ministry of Finance population estimates
0-12 year olds living in large municipalities	Ministry of Finance population estimates
Weighted number of $0 - 3.8$ year olds	Ministry of Finance population estimates
Number of 4 and 5 year olds	Ministry of Finance population estimates
Number of 3.9 – 12 year olds	Ministry of Finance population estimates
Number of un-weighted 0 – 12 year olds	Ministry of Finance population estimates

Note: Ministry of Finance population estimates are based on Statistics Canada's 2011 Census data.

² As noted in the 2015 and 2016 technical papers, changes to LICO data (2006 to 2011 data) will be phased in over a 4 year period. The 2017 year represents a 25:75 combination of 2006 and 2011 LICO data.

Core Services Delivery Allocation

The largest portion of funding – \$880.3 million – is flowed through the Core Services Delivery allocation. The purpose of the Core Services Delivery allocation is to support the availability of licensed child care for all parents and to assist eligible families with access to licensed/accredited child care and early childhood education programs.

The data elements included in calculating the distribution of this allocation were selected because they are reliable and transparent measures of child care service demand and fee subsidy need:

- Statistics Canada's Low Income Cut Off (LICO) data, which is an income threshold below which a family will likely devote a larger share of its income on the necessities of food, shelter and clothing than the average family;
- Ministry of Finance population estimate data for children 0 to 3.8 years (weighted) and for children 3.9 to 12 years old.;
- Statistics Canada's Level of Education Attainment data, which measures the population with no certificate, diploma or degree; and
- Ontario Works (OW) caseload data provided by the Ministry of Community and Social Services.

Each CMSM's and DSSAB's allocation is calculated using the benchmark for the Core Services Delivery data elements.

Core Services Delivery Allocation Data Elements	2017 Benchmark
Low Income Cut Off (LICO) data	\$2036.44 per family
0 to 3.8 years (weighted) ³	\$1285.54 per child
3.9 to 12 years	\$40.70 per child
Level of Education Attainment	\$22.14 per person
Ontario Works Caseload	\$155.57 per case

³ Weighting is based on staffing ratios outlined in the CCEYA based on age groups. Please see page 10 for CCEYA requirements.

Special Purpose Allocation

In recognition of the variable costs associated with providing child care across the province and in response to feedback received from the CCFFWG, the child care funding formula includes a Special Purpose allocation to supplement the Core Services Delivery allocation. This funding reflects the unique local and regional costs of providing services in certain areas and to certain target populations. The Special Purpose allocation includes the following components and adjustments:

- Rural/Remote Component \$33.7 million,
- Language Component \$60.2 million,
- Cost of Living Component \$37.0 million,
- Indigenous Component \$4.1 million,
- Capacity Building Component \$6.1 million,
- Repairs and Maintenance Component \$2.3 million, and
- Utilization Adjustment \$36.0 million.
- Capping Adjustment

The Special Purpose allocation totals \$179.4 million in 2017.

Rural/Remote Component

The Rural/Remote Component recognizes the increased costs of providing child care services in rural areas and large geographic areas with highly dispersed populations. This component is based on two data measures:

- Population density determines the population dispersion rate within CMSMs and DSAABs. The more dispersed the population, the more costly it is for service providers to serve those areas. This measure is calculated by:
 - Land mass divided by total population
- The Rural and Small Community Measure (RSCM) determines the proportion of the population that resides in rural areas or small communities.

The Rural/Remote Component funding totals \$33.7 million in 2017 and is based on the following data elements and benchmarks:

Remote/Rural Component Data Elements	2017 Benchmark
Population Density	\$ 3,207,884 per square km per person
Rural and Small Community Measure	
Northern & 100% Rural	\$75.26 per person
Northern & < 100% Rural	\$51.82 per person
<300,000 total population and 100% Rural	\$10.84 per person
<300,000 total population and < 100% Rural	\$6.87 per person
>300,000 total population	\$0.00 per person

Language

This component recognizes the unique costs of providing child care services to those who speak French most often at home and to those who have no knowledge of either official language.

The population speaking French most often at home data element divides CMSMs and DSSABs into 3 tiers:

- CMSMs and DSSABs that have less than five percent of the provincial total of those identified as speaking French most often at home;
- CMSMs and DSSABs with populations greater than 150,000 that have five percent or more of the provincial total of those identified as speaking French most often at home;
- CMSMs and DSSABs with populations greater than 150,000 that have more than twenty percent of their population identified as speaking French most often at home.

The Language Component funding totals \$60.2 million in 2017 and is based on the following data elements and benchmarks:

Language Component Data Elements	2017 Benchmark
No knowledge of either official language	\$131.03 per person
Those that speak French most often at home	
between 0 and 4.9%	\$25.09 per person
between 5.0% and 19.99% ⁴	\$50.19 per person
20% or more ⁴	\$75.28 per person

Child Care and Early Years Act – Staffing Ratios

Age Category	Age Range of Category	Ratio of Employees to Children
Infant	Younger than 18 months	3 to 10
Toddler	18 months or older but younger than 30 months	1 to 5
Preschool	30 months or older but younger than 6 years	1 to 8
Kindergarten	44 months or older but younger than 68 months	1 to 13
Primary/junior school age	68 months or older but younger than 13 years	1 to 15
Junior school age	9 years or older but younger than 13 years	1 to 20

Cost of Living Component

This component recognizes that there are higher costs of providing child care services in certain areas when compared to the provincial average. Funding is allocated based on:

- 0 to 12 child populations in large CMSMs/DSSABs (greater than 125,000), to capture the unique issues facing communities with large populations.
- Data from Statistics Canada's 2011 Survey of Household Spending (SHS), which is based on household expenditure estimates and population size.

⁴ Total population must also be greater than 150,000

- Factors were derived from the SHS data to determine a weighting of each CMSMs and DSSABs total population data.
- The Cost of Living Component funding totals \$37.0 million in 2017 and is based on the following data elements and benchmarks:

Cost of Living Component Data Elements	2017 Benchmark
Survey of Household Spending	
Population of 0 to 99,999	\$1.71 per person
Population of 100,000 to 249,999	\$1.86 per person
Population of 250,000 to 999,999	\$1.94 per person
Population of 1,000,000 and over	\$2.10 per person
0 to 12 year old population in communities with > 125,000 total population	\$10.12 per person

Indigenous Component

The Indigenous component of the funding formula supports the unique costs of providing culturally appropriate child care services for families identifying themselves as Indigenous living off reserve⁵. Funding is allocated using Statistics Canada data on the number of Indigenous children between the ages of zero to four with Indigenous ancestry. This funding should be used with the overall objective of increasing access to licensed child care for Indigenous children and families.

The Indigenous Component funding totals \$4.1 million in 2017 and is based on the following data element and benchmark:

Indigenous Component Data Element	2017 Benchmark
0-4 year olds with Indigenous ancestry	\$128.82 per child

Capacity Building Component

This component aims to improve the provision of high quality child care by making funding available for professional development opportunities.

⁵ Statistics Canada data collected in the 2011 National Household Survey

Capacity Building funding totals \$6.1 million in 2017 and is based on the following data elements and benchmarks:

Capacity Building Component Data Elements	2017 Benchmark
0 to 3.8 years (weighted) ⁶	\$17.37 per staff for ratio
3.9 to 12 years	\$2.92 per child

Repairs and Maintenance

Repairs and Maintenance funding supports licensed child care service providers and home child care agencies to ensure that they meet the licensing requirements under the *CCEYA* relating to their physical infrastructure/facilities.

The Repairs and Maintenance funding totals \$2.3 million in 2017 and is based on the following data elements and benchmarks:

Repairs and Maintenance Data Elements	2017 Benchmark
4 and 5 year olds	\$6.33 per child
0 to 12 year olds	\$0.24 per child

Utilization Component

The utilization component was developed to reflect funding needs and demand for child care services based on the level of voluntary CMSM and DSSAB contributions. Utilization funding encourages service managers to contribute more than their minimum cost share requirement to support their local child care service system.

The 2017 calculation for the utilization component uses 2015 financial statement data to determine the level of municipal contribution in relation to the municipal minimum cost share requirements. In 2017, the total utilization component funding pool is equal to \$36.0 million. The utilization component depends on the level of all municipal contributions in 2015 financial statements, in conjunction with the change in funding from 2016 to 2017.

The utilization component is based on two factors:

• The CMSM/DSSAB's change in funding over the prior year; and

⁶ The weighting is based on the staffing ratios outlined in the CCEYA based on age groups

• The CMSM/DSSAB's contribution in relation to its minimum cost share requirements in its most recently submitted financial statements to the Ministry (i.e. 2015 financial statements).

Scenario	A Increase (Decrease) in Funding 2017 vs. 2016	B 2015 Over (Under) Contribution compared to minimum required cost share	C Utilization adjustment only applies to those that underspend	D Receives Utilization Allocation
1	Increase	Over-contribution, where B > A	\$0	B-A is used to determine proportionate share of utilization allocation
2	Increase	Over-contribution, but B < A	\$0	\$0
3	Increase	Under-contribution	50% of underspending B	
4	Decrease	Over-contribution	\$0	B is used to determine proportionate share of utilization allocation
5	Decrease	Under-contribution, where (B) < (A)	\$0	\$0
6	Decrease	Under-contribution, but (B) > (A)	50% of difference from (B)-(A)	

The table below summarizes how the utilization mechanism works:

In scenarios 1 and 4, utilization funding is provided to those CMSMs and DSSABs who exceeded their municipal cost share requirement in 2015. Their utilization allocation is equal to its proportionate share of the individual CMSM/DSSAB specific municipal over-contribution relative to the total over-contributions of all CMSMs and DSSABs province wide.

However, in scenario 2, CMSMs and DSSABs that experience an increase in funding from 2016 to 2017 that is greater than their 2015 over-contribution are not eligible to receive the utilization allocation.

In scenario 3, CMSMs and DSSABs that did not meet their minimum cost share requirement in 2015 will have their funding adjusted provided that the CMSM's/DSSAB's funding (before the utilization and capping adjustments) has increased from the prior year (i.e. 2016 to 2017). In this case, the utilization adjustment

is equal to one half of a CMSM's/DSSAB's underspending in 2015 (i.e. total child care recovery).

In scenario 5, CMSMs and DSSABs that did not meet their minimum cost share requirement in 2015, but experience a decrease in funding from 2016 to 2017 that is greater than their under-contribution are not subject to a utilization adjustment.

In scenario 6, where the CMSM's/DSSAB's funding has decreased from 2016 to 2017, and the decrease is less than their 2015 under-contribution, the utilization adjustment is equal to one half of the difference between the decrease in funding from prior year and their under-contribution in 2015.

Capping Adjustment

In order to allow service system managers to adjust to the funding formula, the ministry implemented a 10 percent cap for all CMSMs/DSSABs that saw a decrease in funding in comparison with their 2012 allocations.

There will be no changes to the capping mechanism in 2017. This means that in 2017, no CMSM's or DSSAB's funding has decreased by more than 10 percent when compared to its 2012 funding allocation.

For those CMSMs/DSSABs that contribute to the capping mechanism because their 2017 allocation exceeds their 2012 allocation by more than ten percent, their capping contribution has been determined as follows:

- 1. Calculate the total amount of capping funding needed so that no CMSM/DSSAB allocation in 2017 decreases by more than ten percent compared to their 2012 allocation;
- 2. Subtract 110 percent of a CMSM's/DSSAB's 2012 allocation from its 2017 allocation (excluding their cap contribution);
- 3. Determine each CMSMs/DSSABs proportional contribution to funding the amount of capping required in step one above by dividing the amount in step two by the total amount province-wide; and
- 4. Multiply the percentage generated in step 3 with the amount in step 1 to identify a CMSM/DSSAB's contribution to the capping mechanism.

Application of Capping Adjustment in 2017

Applying the capping adjustment to 2017 allocations has resulted in the following:

- 31 CMSMs/DSSABs contribute to the capping pool. Their contribution is proportional to the size of their funding increase.
- 12 CMSMs and DSSABs that do not gain or lose more than 10% of their funding compared to 2012 are not affected by the capping calculation (do not contribute to the capping pool).
- 4 CMSMs/DSSABs remain capped in 2017 and therefore receive funding from the capping pool. The capping mechanism limits their losses to ten percent from 2012 funding levels.

Small Water Works and Territory Without Municipal Organization

Small Water Works

The Ministry provides funding (\$0.3 million) to support costs related to small water systems for licensed child care centres (e.g. wells, septic systems).

CMSM and DSSAB small water works allocations are based on the higher of reported expenses from either 2016 revised estimates or 2015 financial statements as this funding is claims-based.

Territory Without Municipal Organization (TWOMO)

The Ministry provides funding to support territories without municipal organization (\$1.3 million). TWOMO funding only applies to DSSABs for territory without municipal organization (e.g. area with no municipality or First Nation) and is intended to support the cost of child care services and service system administration provided in territories without municipal organization.

TWOMO allocations for DSSABs are based on the higher of reported expenses from either 2016 revised estimates or 2015 financial statements as this funding is claims-based.

Special Needs Resourcing and Administration Expenditure Benchmarks

Based on an analysis of prior year expenditures the Ministry has developed expenditure benchmarks to ensure spending in administration and Special Needs Resourcing (SNR) is maintained at reasonable levels.

- The expenditure benchmark for administration shall not represent an amount greater than 10 percent of any CMSMs and DSSABs 2017 total allocation minus the TWOMO allocation, Wage Enhancement/Home Child Care Enhancement Grant (HCCEG) and Administration for Wage Enhancement/HCCEG.
- The expenditure benchmark for Special Needs Resourcing shall not represent an amount less than 4.1 percent⁷ of any CMSMs and DSSABs 2017 allocation excluding TWOMO allocation Wage Enhancement/HCCEG and Administration for Wage Enhancement/HCCEG.

The Ministry continues to monitor expenditures for these two program categories.

⁷ CMSMs/DSSABs can spend a greater portion of their allocation on SNR depending on local need.

Cost Share Requirements

The Child Care Funding Formula streamlines cost sharing and makes the provisions simpler and easier to understand. The cost share amounts have been calculated such that no CMSM/DSSAB will see an increase to their minimum cost share amount from 2016, even if their allocation will be increasing in 2017. Where funding in 2017 is decreasing, cost share requirements will be reduced in proportion to the decrease in funding⁸.

Where there is a reduction in funding under the child care formula CMSMs/DSSABs will see their cost share requirements reduced as follows:

- A 50/50 cost share equal to the CMSM/DSSAB's 2016 administration allocation which was previously cost shared;
- An 80/20 amount equal to all the detail codes previously cost shared at 80/20 such that the total cost share requirement does not exceed the total 2016 minimum cost share amount.
- The reduction in the cost share requirement equals the percentage change in 2017 funding compared to 2016, multiplied by CMSM's/DSSAB's 2016 minimum cost share amount.

⁸ Funding excludes Small Water Works, TWOMO, Wage Enhancement/Home Child Care Enhancement Grant (HCCEG), administration for Wage Enhancement/HCCEG and Child Care Expansion Plan.

Child Care Expansion Plan

The child care expansion plan is allocated through a funding mechanism that utilizes many of the data elements of the Child Care Funding Formula to apportion the ministry's envelope proportionately. The Expansion Plan allocations are being determined separately from base Child Care funding to enable the ministry to redirect funding previously aimed at older children (3.9 - 12 year olds) to infants, toddlers and preschoolers under the Expansion Plan.

Under the Expansion Plan's funding mechanism:

- CMSM and DSSAB cost share is not required, therefore the utilization component has been removed;
- As the funding is targeted for expansion, the capping component has been removed;
- Claims based applications are removed: Small Water Works and Territories without Municipal Organization funding have been removed;
- Funding previously allocated by the 3.9 12 year old benchmarks in the Core Services Delivery Allocation and the Capacity component of the CCFF have been shifted to the corresponding 0 - 3.8 year old benchmarks in each of the two allocations/components.

Reporting and Accountability

Reporting Requirements

Financial reporting, monitoring and auditing are important elements of an overall accountability framework. The Ministry has in place simplified reporting requirements that allow better matching of expense reporting to program costs to ensure accountability and transparency across the sector.

CMSMs and DSSABs are required to provide the Ministry with detailed financial information on expenditures. Reporting requirements and timing are outlined in the 2017 *Ontario Child Care and Child and Family Program Service Management and Funding Guideline*.

Ontario Child Care and Child and Family Program Service Management and Funding Guideline

The 2017 Ontario Child Care and Child and Family Program Service Management and Funding Guideline was provided to CMSMs and DSSABs as part of the 2017 service agreement package. The guideline includes the funding framework which outlines the parameters of child care funding expenditures in Ontario.

Further Information

If you have any questions about the information in this technical paper, please contact your Financial Analyst. If you have any questions regarding the 2017 Ontario Child Care and Child and Family Program Service Management and Funding Guideline please contact your Child Care Advisor. The Guideline, Technical Paper and Contact List are all posted on the FAAB website.

Appendix 1

2017 Child Care Funding Formula Benchmarks

Core Data Categories

Core Data Categories	Estimates
LICO Economic Families with low income after tax	\$2036.44 per family
Weighted %0-3.8 population	\$1285.54 per child
% of 3.9-12 population	\$40.70 per child
No certificate, diploma or degree	\$22.14 per person
Average Ontario Works caseload	\$155.57 per case

Rural Data Categories

Population Density

Category	Estimates
Population Density	3,207,884 per km ² per person

Rural & Small Community Measure

Category	Estimates
Northern Rural	\$75.26 per rural person
Northern Non-rural	\$51.82 per rural person
Small Rural Regions	\$10.84 per rural person
Small Non-rural Regions	\$6.87 per rural person
Large Regions	\$0.00 per rural person

Cost of Living Data Categories

Un-Weighted Large Municipalities

Category	Estimates
% of un-weighted 0-12 years living in large municipalities	\$10.12 per person

Survey of Household Spending

Categories	Estimates
0 to 99,999	\$1.71 per person
100,000 to 249,999	\$1.86 per person
250,000 to 999,999	\$1.94 per person
1,000,000 and over	\$2.10 per person

Language Data Categories

No Knowledge of official languages

Category	Estimates
No Knowledge of official languages	\$131.03 per person

Population Speaking French at home

Category	Estimates
other	\$25.09 per person
Population > 150k & French @ home> 5% but<20%	\$50.19 per person
Population > 150k & French @ home> 20%	\$75.28 per person

Indigenous Data Categories

Category	Estimates
% of total 0-4 population with Indigenous ancestry	\$128.82 per child

Capacity Data Categories

Category	Estimates
Weighted % 0-3.8 population	\$17.37 per child
% of 3.9-12 population	\$2.92 per child

Repairs and Maintenance Data Categories

Repairs and Maintenance Data Elements	2017 Benchmark
4 and 5 year olds	\$6.33 per child
0 to 12 year olds	\$0.24 per child

Abbreviations

Term	Definition
CCFF	Child Care Funding Formula
CCFFWG	Child Care Funding Formula Working Group
CMSM	Consolidated Municipal Service Managers
CCEYA	Child Care and Early Years Act, 2014
DSSAB	District Social Services Administration Board
FDK	Full-Day Kindergarten
LICO	Low Income Cut-Off
OW	Ontario Works
RSCM	Rural and Small Community Measure
SNR	Special Needs Resourcing
SWW	Small Water Works
ТWOMO	Territory Without Municipal Organization