

Summary of Annual Financial Reporting on ECD Activities (\$000's)

	Notes	Baseline Year 0 00/01	Total Year 1 01/02	Total Year 2 02/03	Total Year 3 03/04	Total Year 4 04/05	Total Year 5 05/06	Change Over Baseline
ECD – Early learning and child care services	1			514,327				
ECD – Income supports to families	2			215,000				
ECD – All other programs & services	3	161,800						
Total Investment – all ECD Programs		161,800						
Less: Total Federal Transfers		0	115,000	154,200	203,200	252,200	553,800	
Provincial Contribution to ECD Programs or (Federal Transfers not yet invested in ECD)		161,800						

OBSERVATIONS

Other than the 2002/03 baseline reporting on early learning and child care services, none of Ontario’s public reports provide the total annual investment in individual programs. The baseline ECD report provides the total other ECD investments for each of the 4 priority action areas, but not by individual program. Prior to 2002/03, Ontario’s annual reporting on ECD did not include either child care or income support programs. While reports are available through 2005/06, they describe how federal transfers were spent (see notes 2, 3, 4), but do not explicitly show that these are the only changes in investments over time, nor do the reports show resulting total annual investment in individual programs (see, for example, p. 23 of 2005/06 report). Without this information, we don’t know if there have been increases or decreases in the provincial contribution to ECD. Therefore, we are not able to complete this investment chart and cannot confirm that all federal transfers have been accounted for.

NOTES

- Ontario’s 2002/03 annual reporting indicates that \$315.3 million was invested in fee subsidies (including Ontario Works Child Care Supplement), \$117.9 million – wage subsidies, \$46.6 million – special needs resourcing, \$15.9 million – resource centres and \$18.7 million – administration; total – \$514.3 million.

In subsequent years, Ontario reports that the federal transfers specifically for regulated early learning and child care were invested as follows:

	(\$ millions)	03/04	04/05	05/06
Total federal transfers related to early learning and child care (2003 & 2005 Agreements):		9.7	58.2	359.4
<i>Ontario public reports indicate federal transfers directed as follows:</i>				
CMSMs/DSSABs* – maintain licensing requirements, minor renovations & expenditures to maintain/increase capacity		9.7		
Improved access for children in child care programs within school community			18.8	
CMSMs/DSSABs – one-time payment for minor capital improvements			19.4	
CMSMs/DSSABs – fee & wage subsidies, special needs resources			20.0	58.2
CMSMs/DSSABs – unconditional grant for Best Start space creation (capital, operating)				296.1
Supporting provincial planning & administration				5.0
Total		9.7	58.2	359.3

- For 2002/03 Ontario described and reported on its investment in the Ontario Child Care Supplement for Working Families, "an earned income tax credit ... a transfer payment to low and modest income parents"... "parents may spend the benefits ... any way they choose." (Baseline report on early learning and child care, p. 11) Investments made under this income support program were not included in previous or subsequent annual reports.
- Ontario's ECD reporting subsequent to 2001/02 indicates that the federal ECD transfers were invested in each of the 4 action areas as follows:

(\$ millions)	02/03	03/04	04/05	05/06
Federal ECD transfers (2000 Agreement):	154.2	193.5	194.0	194.4
<i>Ontario public reports indicate federal transfers directed as follows:</i>				
Promoting Healthy Pregnancy, Birth and Infancy	16.0	19.7	25.8	28.4
Improving Parenting and Family Supports	42.4	53.5	56.2	50.3
Strengthening Early Childhood Development, Learning and Care**	86.6	107.1	107.3	110.7
Strengthening Community Supports	5.7	4.2	4.7	4.6
Total per public reports	150.7	184.5	194.0	194.0
Difference - potential unspent federal ECD transfers	-3.5	-9.0	0.0	-0.4

*Consolidated Municipal Service Managers (CMSMs) and District Social Service Administration Boards (DSSABs) are the service system managers for child care, responsible for planning, managing delivery and funding 20% of approved costs (province funds 80%).

**05/06 may include some child care investments re: Best Start (p.18)

Annual Reporting on Comparative Non-Financial Early Learning and Child Care Indicators

	Baseline Year 0 00/01	Total Year 1 01/02	Total Year 2 02/03	Total Year 3 03/04	Total Year 4 04/05	Total Year 5 05/06	Change Over Baseline
AVAILABILITY (note 1)							
Licensed capacity (number of spaces) in centres	n/a	n/a	201,976	206,969	213,130	229,875	27,899
Total licensed home child care enrolment	n/a	n/a	18,553	19,838	19,392	19,748	1,195
AFFORDABILITY (note 2)							
Number of children receiving fee subsidies in Ontario's regulated child care system	n/a	n/a	120,261	115,919	119,587	119,233	-1,028

QUALITY

Clear comparative indicators not available

NOTES

- 2005/06 report also includes comparative information by age group, by enrolment and on number of child care centres and home child care agencies.
- 2005/06 report provides comparative information by type of subsidy, including regular fee subsidy, Ontario Works formal/licensed child care and Ontario Works informal/unlicensed child care.
- All figures taken from 2005/06 report, pages 20-31. Because Ontario did not include child care services as part of its investments reported under the ECD agreement in 2000/01 and 2001/02, the Multilateral agreement baseline is applicable.