

## **Eligible Project Costs**

Funding will be considered for:

- o Building a new child care facility
- The purchase, assembly, and installation of a modular or portable building for use as a child care facility
- o Site development costs for use as a child care facility
- o Renovation of an existing building, space, or classroom for use as a child care facility
- Purchase of equipment or other capital costs related to obtaining a licence to operate a child care facility

## *Eligible project costs include (but are not limited to) the following:*

- o Direct costs related to the development and implementation of the project(s)
- Consulting services, including:<sup>1</sup>
  - Project management<sup>2</sup>
  - o Design/engineering costs and site evaluations
  - o Project-related professional Fees (e.g., architectural, accountant), except legal costs
  - Business planning development (e.g., business case model and analysis)
- o Infrastructure costs (e.g., water, sewer, road, sidewalk, etc.)
- Minimum 10% contingency<sup>3</sup>
- o GST and PST as part of eligible project costs, if applicable
- Capital purchases that are essential to project implementation, including:
  - o Office equipment
  - Major appliances (e.g., fridge, stove, dishwasher, etc.)
  - Furniture and large equipment (e.g., change tables, strollers, room dividers, etc.)
  - Electrified space and water heating systems (e.g., heat pumps for space and hot water)
  - Transport for child care purposes (e.g., bus/van used solely to transport children)
  - Fixtures and equipment required by fire regulations (e.g., fire alarms, exit signs, fire extinguishers, etc.)
  - o Permanently installed equipment (e.g., whiteboards/bulletin boards, cubbies,

<sup>&</sup>lt;sup>1</sup> Consulting services incurred up to 12 months prior to entering a Funding Agreement may be eligible for funding, at the discretion of the Ministry. Professional, administrative, and consulting services must not exceed 15% of the overall project costs.

<sup>&</sup>lt;sup>2</sup> Project managers must be contracted out and must be a third party at arm's length from the project and applicant for their fees to be eligible for funding.

<sup>&</sup>lt;sup>3</sup> To be considered for funding, applicants must ensure their project budget includes a contingency fund equal to at least 10% of the total project costs related to the child care build.

lightingfixtures, washroom dividers, etc.)

- Large educational materials (e.g., sand/water tables, art easels, etc.)
- Dramatic play furniture (e.g., activity tables, Indigenous drums/drumming logs, childsized sink/stove/fridge/work bench, etc.)
- Permanent outdoor equipment (e.g., fencing, covered entrance, outdoor playground preparation, etc.)
- Outdoor play equipment (e.g., nature-based landscaping, climbers, wheeled toys, etc.)
- Accessibility equipment (e.g., wheelchair ramps, lifts, accessible playground equipment, automated doors, modified bathroom equipment, modified lighting, etc.)
- o Additional equipment or other capital costs if the equipment is required to:
  - Enable the facility/facilities to become licensed under *the Community Care and Assisted Living Act* and the Child Care Licensing Regulation
  - Enable the facility/facilities to become operational
  - Create the new spaces in an existing facility and ensure those new spaces are compliant with the *Community Care and Assisted Living Act* and the Child Care Licensing Regulation

## Ineligible Project Costs

Ineligible project costs will not be funded. The Ministry has the sole discretion and reserves the right to determine items that may receive funding and restrict the costs attributed to professional, administrative and consulting services to no more than 15% of the total Project Costs.

## Ineligible Project Costs include (but are not limited to) the following:

- Any costs or expenses (excluding consulting services) incurred prior to entering a Funding Agreement<sup>4</sup>
- Non-capital items, such as toys, consumables (e.g., food, art supplies, etc.), books, games, and small appliances
- Mortgage, rent or lease payments
- o Insurance
- o New or updated software/technology
- o Video surveillance equipment
- Housewares (e.g., pots/pans, dishes, flatware, brooms, garbage cans, diaper disposal units, etc.)
- Indoor play structures (e.g., climbers, tunnels, mats, cushions, etc.)
- Legal costs
- o Grant writing
- Community engagement/consultation activities
- o Operating, planning, curriculum development and instructional planning
- Training activities to support the project (e.g., Food Safe, First Aid, etc.)
- Project-related fees payable to the eligible applicant (or the applicant's directors or officers) and/or fees payable to a third party not at arm's length from the project or Applicant (or the applicant's directors or officers) for products or services
- o Ongoing costs for existing staff salaries and benefits
- Costs related to attending conferences and trade shows
- o Costs associated with directly meeting and/or lobbying of any level of government
- Coordinating/hosting conferences or events

<sup>&</sup>lt;sup>4</sup> Consulting services incurred up to 12 months prior to signing the Funding Agreement may be eligible. These services must not exceed 15% of the overall project costs.

- Vehicles (other than vehicles used solely for transporting children in connection with providing child care for the Child Care Facility)
- Remuneration and travel of elected officials
- Meals and project travel expenses
- o Academic research
- Financing costs and interest charges
- Costs related to the purchasing of real estate, buildings, and/or commercial space (with the exception of modular buildings)