

First Nations – Child Care

**Instructions on Completing the 2021-22
Financial Statements in EFIS 2.0**

Purpose

The Financial Statements submission for Child Care serves to identify the level of services provided and the associated expenditures and revenues for the reporting period of **April 1, 2021 to March 31, 2022**.

To Start

Open the following link and log into EFIS 2.0 with your user ID and password:

<https://efis.fma.csc.gov.on.ca/workspace/index.jsp>

Once you have successfully logged into EFIS 2.0, please select the correct Financial Statements Report application for First Nations: **F2122FIS**.

Once you have selected the correct application, a one-time set up process is required prior to starting your reporting. This is required at the start of each new reporting cycle.

1. Under File, Select Preferences
2. Select Financial Reporting, Click Setup Members
3. Select F2122FIS_Planning_Main from the “Database Connection” drop-down menu and click Refresh
4. Set the ‘Display Member Label’ as: Default using the drop-down menu at the bottom of the screen
5. Click on Apply and OK

There are no file-naming requirements for submissions completed in EFIS 2.0. In order to submit your file, simply promote your “Recipient Working Version” to “Recipient Active Version” status. Refer to STEP #10 for more information.

NOTE:

A separate instruction guide on completing the 2021-22 Financial Statements submission for Child and Family Programs will be sent to First Nations receiving Child and Family Program funding.

Reporting in EFIS 2.0

The Financial Statements Submission ‘My Task List’ has the following two categories:

1. Submission Inputs and Query

Inputs and Results	This section is comprised of all the schedules that must be completed in order to file your submission to the ministry.
Reports	Selecting a report allows you to print schedules, export data to excel, and save schedules as PDF files in a report format.
Validation Formats	Provides validation formats for each schedule.

2. Submission Management

Version Description and Summary	This area lists all the different versions of your file and the applicable notes.
Copy Data to Recipient FA Viewable Version	Allows you to copy your submission so that your Financial Analyst (FA) can view your submission.
Validate and Promote for Approval	Validates and promotes the submission for approval. See STEP #10 for more information.

INPUTS & RESULTS: SUGGESTED ORDER OF ENTRY

It is recommended that the Financial Statements submission is completed in the order in which the schedules are listed under the “Input and Results” section. Please ensure that the “Guideline Adherence” Schedule is completed.

STEP #1: Schedule 1.1 – Schedule of Service Data

PURPOSE

Schedule 1.1 captures all the requested service data elements. The definition of each data element can be found in the 2021-22 Ontario Child Care and Child and Family Program Business Practice, Service and Funding Guideline for First Nations and Child Care Transfer Payment Agencies (please see the “Child Care Data Elements” section).

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY → INPUT AND RESULTS, select:

“Schedule 1.1 – Schedule of Service Data”

Report the following service data elements for all the detail codes under which the First Nation or Transfer Payment Agency receives a funding allocation:

- Fee Subsidy
 - Average Monthly Number of Children Served
 - Number of Children Served
- Ontario Works
 - Average Monthly Number of Children Served
 - Number of Children Served
- Transformation
 - Number of Children Served
- Safe Restart Funding
 - Number of Licensed Child Care Centres
 - Licensed Capacity of Child Care Centres
 - Number of Licensed Home Child Care Agencies
 - Number of Home Associated with Licensed Home Child Care Agencies
- Children’s Recreation Programs
 - Average Monthly Number of Children Served
 - Number of Children Served
- Emergency Child Care
 - Number of Child Care Centres or Sites that are providing ECC
 - Number of Children Served through ECC centre based

NOTE:

Data elements must be entered with no decimal places, except for Average Monthly Number of Children Served which can be entered with 1 decimal place.

The following table is provided to illustrate how to calculate some of the requested data elements for the April 1, 2021 to March 31, 2022 period:

SAMPLE DATA TABLE

	Column 1	Column 2	Column 3	Column 4	Column 5
	Total # of Children Served	New Enrolments	Exits	Returned	Remaining Children at Month End
April	10	10	0	0	10
May	12	2	1	0	11
June	11	0	0	0	11
July	19	5	0	3	19
August	19	0	8	0	11
September	11	0	0	0	11
October	12	0	0	1	13
November	13	1	0	0	13
December	14	0	0	1	14
January	14	0	0	0	14
February	16	2	1	0	15
March	15	0	0	0	15

1. How to calculate average monthly number of children served

The average monthly number of children is the sum of the total number of children served in each month (Column 1) divided by 12 months. By using the sample data in the table provided above, the average monthly number of children served would be:

$$(10+12+11+19+19+11+12+13+14+14+16+15) \div 12 \text{ months}$$

$$166 \div 12 \text{ months}$$

$$= 13.8$$

Use 1 decimal place to report monthly average number of children served.

2. How to calculate the total number of children served

There are two approaches to calculate the total number of children served:

- 1) **Approach A:** The total number of children served is the sum of all newly enrolled children during the interim period. Using the data in Column 2 of table above as reference, it would represent:

$$(10+2+0+5+0+0+0+1+0+0+2+0) = 20$$

Use whole numbers to report the total number of children served.

- 2) **Approach B:** Alternatively, the total number of children served can be calculated by writing down and adding up all of the unique names of children who attended the child care centre during the period from April 1, 2021 to March 31, 2022.

Please do not double count children that left the centre and came back at a later point in the same year as you are required to report the **unduplicated total** number.

3. How to calculate the number of licensed child care centres

The total number of licensed child care centres is a data element that is part of the reporting on Safe Restart Funding expenditures. It is the number of licensed child care centres that received Safe Restart Funding.

This data element is also part of the reporting on Emergency Child Care expenditures. It is the number of licensed child care centres or sites that are providing Emergency Child Care, where applicable.

4. How to calculate the licensed capacity of child care centres

Licensed capacity of child care centres is a data element that is part of the reporting on Safe Restart Funding expenditures. It is the total licensed capacity of child care centres, including all age groups, that received Safe Restart Funding.

5. How to calculate the number of licensed home child care agencies

The total number of licensed home child care agencies is a data element that is part of the reporting on Safe Restart Funding expenditures. It is the number of licensed home child care agencies that received Safe Restart Funding.

6. How to calculate the number of homes associated with licensed home child care agencies

The total number of homes associated with licensed home child care agencies is a data element that is part of the reporting on Safe Restart Funding expenditures. It is the number of active homes associated with a licensed home child care agency that received Safe Restart Funding.

STEP #2: Schedule 2.1 – Staffing Schedule (Direct Delivery of Services)

PURPOSE

Schedule 2.1 captures the number of FTEs, salaries and benefits of staff performing duties under various detail codes. These staff members must be employees of your First Nation or TPA as Schedule 2.1 only captures staffing under a direct delivery service model. In this schedule, include all staffing expenditures - even if funded from other sources and not fully subsidized by the ministry.

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY → INPUT AND RESULTS, select:

“Schedule 2.1 – Staffing Schedule (Direct Delivery of Services)”

The following detail codes will be reported in Schedule 2.1:

1. A370 – Fee Subsidy
2. A371 – Fee Subsidy (For First Nations newly funded in 2016 that do not currently receive federal funding contribution)
3. A377 – Special Needs Resourcing
4. A402 – Ontario Works – Formal
5. A404 – Transformation

The schedule is divided into the following two sections:

1. Program Staff – Staff necessary to deliver child care programs and services such as teachers, resource teachers, teacher aides, cooks, and bus drivers.
2. Program Administration Staff – Staff such as supervisors, administrative staff and finance clerks.

Complete the following fields for each applicable service directly provided by your First Nation or TPA:

- Description of Program Staff: Enter the position title of the individuals.
- Number of Staff (# of Individuals in Each Position): Enter the number of individuals for each position. It does not matter if staff members are full-time or part-time; only whole numbers can be entered (no decimals).
- Number of Full-Time Equivalency (FTE): Enter the FTE of each staff by using the following calculation:

FORMULA:	EXAMPLE:
$= (\# \text{ hours worked during 12 month period} \div 35 \text{ hours per week}) \times 52 \text{ weeks}$	1 part-time staff works for 15 hours every week, their FTE = 0.43 $(15 \text{ hours} \times 52 \text{ weeks}) \div 1820 \text{ hours per year} = 0.43$

- **Salaries:** Include payments to all full-time, part-time, temporary, occasional, summer or other employees. Included in this account line are premium pay, overtime pay, vacation pay, and other direct monetary compensation paid to employees. Ensure that you have not included benefits, Wage Subsidy (A392), or Wage Enhancement (A406) in this column. Wage Subsidy is to be reported on Schedule 2.3. Wage Enhancement is to be reported on Schedule 4.3.
- **Total Expenditures for Supply and/or Relief Program Staff:** Examples of expenditures to be included in this line are wages for supply/relief staff.
- **Total Benefits Expenditure per detail code for all staff listed (Program and Admin):** This line includes mandatory benefits (e.g., CPP, EI, and EHT), benefit plan costs (e.g., ADD, LTD, extended health, dental) as well as other benefits (e.g., WSIB, maternity top-up). Benefits are reported in aggregate in the “Benefits Subtotal” columns for program and admin staff.

You can complete Schedule 2.1 using the following method:

EXAMPLE:

- You have 1 full-time salaried employee (Employee #1) who earns \$60,000 a year
 - You also have 1 part-time hourly employee (Employee #2) who earns \$18 per hour and works 20 hours per week
 - The standard working hours per week in this scenario is 35 hours
1. Calculate the FTE for each employee:
 - Employee #1 FTE = 1.00
 - Employee #2 FTE = 0.57 (20 hours per week ÷ 35 hours standard work week)
 - Calculate the part-time/hourly employee's salary: Employee #2 Salary = \$18,720 (\$18 per hour × 20 hours per week × 52 weeks)

Position	# of Staff	FTE	Salary
Employee #1: Full-Time Staff	1	1.00	\$60,000
Employee #2: Part-Time Staff	1	0.57	\$18,720

NOTES:

- The Number of Staff and the Salary amount must be entered as **whole numbers**; NO decimal places.
- Salaries and benefits related to Pay Equity Union Settlement and Wage Subsidy are to be reported on **Schedule 2.3**, NOT Schedule 2.1.
- Salaries and benefits related to Wage Enhancement are to be reported on **Schedule 4.3**.
- Staff FTE must be entered with **2 decimal places**.
- Staff FTE **cannot** be greater than the number of staff. An ERROR message will appear if this is the case and the ERROR must be resolved to be able to promote your EFIS file to “Active”.

STEP #3: Schedule 2.3 – Schedule of Total Gross Expenditures

PURPOSE

Schedule 2.3 captures information on gross expenditures for Child Care programs. Gross expenditure is defined as total expenditures regardless of the source of funding (i.e., ministry funding, Band contributions or other offsetting revenues).

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY → INPUT AND RESULTS, select:

“Schedule 2.3 – Schedule of Total Gross Expenditures”

In Schedule 2.3, include all expenditures even if funded from other sources and not fully subsidized by the ministry. This schedule is comprised of the following expenditure categories:

1. Salaries and Benefits*
2. Advertising and Promotion
3. Building Accommodation
4. Program Supplies Equipment and Furnishings
5. Purchase of Services
6. Travel
7. Services, Supplies and Technology
8. Staff Training
9. Purchased Professional Services – Client
10. Purchased Professional Services – Non-Client
11. Transformation – Special Needs Resourcing (SNR)
12. Transformation – Play Materials and Equipment
13. Transformation – IT Upgrades
14. Licensed Home Child Care Expenditures
15. Safe Restart Funding Expenditures
16. Emergency Child Care – Operating & Overhead Costs, where applicable
17. Emergency Child Care – Other, where applicable

** It is not necessary to input staffing costs for Fee Subsidy, SNR, OW – Formal, and Transformation in Schedule 2.3 as these salaries and benefits will automatically populate based on the data in Schedule 2.1.*

Please enter costs associated with re-opening of child care programs using the expenditure categories listed above.

NOTE:

There is enhanced financial flexibility for First Nations to use Child and Family Program funding (if applicable) to help offset eligible costs associated with the re-opening of child care.

Where A404 - Child Care Transformation allocation is fully utilized and unused Child and Family Program funding remains, additional reopening costs that have **not** been captured under **A404 – Child Care Transformation** can be reported in Child and Family Program – **P2122FIS** under Child Care Reopening – Transformation (see STEP #5 for financial flexibility information). For more information, please feel free to reach out to your assigned Financial Analyst.

Please note that Child Care Transformation re-opening costs must be reported only **once** in either F2122FIS or P2122FIS. No duplication is allowed.

Gross Expenditures: Definitions & Examples

Category	Definition	Examples of Expenditures
Salaries & Benefits	Automatically pre-populated from Schedule 2.1 for: A370/A371 – Fee Subsidy, A377 – Special Needs Resourcing, A402 – Ontario Works-Formal, and A404 – Transformation. Please enter salaries and benefits for A394 – Pay Equity Union Settlement, A392 – Wage Subsidy, and Emergency Child Care, where applicable.	
Advertising & Promotion	Costs incurred by the First Nation Child Care Centre for any promotion, publicity and/or dissemination of information.	<ul style="list-style-type: none">• Promotional pamphlets, posters, pictures, advertisements, radio and TV announcements, TV or radio scripts, and annual reports,• Annual meetings, including refreshments, fees paid for a speaker, travel expenses of a speaker, printing and mailing of invitations, and advertising of the meeting,• Educational and promotional events and all other promotional and publicity costs, and• Nominal awards given to staff members or volunteers, awards for outstanding distinction in the field in which the First Nation works.

Category	Definition	Examples of Expenditures
Building Accommodation	All costs related to the building space or facilities occupied by the First Nation Child Care Centre and the surrounding grounds.	<ul style="list-style-type: none"> • Rental of space used in rendering service to its clients including administrative buildings, offices and garage facilities (if this rental includes the cost of heat, water, light, property taxes, and other related costs, the entire sum is reported) • The cost of any of the following, unless the cost of one or more of them is included in the rent: heating, fuel, water, gas, or electricity • Building repairs and the cost of materials for such repairs, the cost of maintaining fences and roads on the property and repair or maintenance of furnaces and boilers • Janitor supplies: soaps, detergents, disinfectants, and supplies for washrooms such as paper towels, toilet paper, soap, light bulbs • Window washing, gardening, removing waste, garbage, rubbish and other contracts for cleaning or building maintenance • Building equipment and fixtures purchased not exceeding \$1,000 per item (the cost of an item or any components making up the whole item not exceeding \$1,000 in a fiscal year) • Dry cleaning and laundering of draperies, rugs, furniture, and employee protective clothing • Repair or maintenance of furniture • Repair or maintenance of building equipment such as lawn mowers and small equipment used in maintaining the building and grounds • All insurance costs for premises, furnishings and equipment (excludes Directors and Officers Liability and Professional Malpractice Insurance which is reported in Miscellaneous and auto insurance for owned and leased vehicles which is reported in travel)

Category	Definition	Examples of Expenditures
Program Supplies, Equipment & Furnishings	All costs incurred by the First Nation Child Care Centre for the delivery of programs directly to clients.	<ul style="list-style-type: none"> Program supplies used by staff to carry out programs (e.g., play therapy supplies, testing supplies, specialized/adaptive equipment and supplies to support children with special needs, where the expenses are not particular to an individual client, but rather for a group of clients). The cost of maintenance and repairs of program equipment and furnishings <p>NOTE: Do not include items that become the personal property of a child.</p>
Purchase of Services	These are costs incurred by the First Nation Child Care Centre through a purchase of service agreement with an external agency where that agency provides the service, except for those related to administrative functions.	
Travel	Travel costs incurred by volunteers and staff.	<ul style="list-style-type: none"> Allowances per kilometre for use of personal automobiles Bus, train, taxi or air travel costs Parking fees Costs of repairing and maintaining leased or owned vehicles Paid auto insurance Other travel related incidental costs including meals and accommodation Travel costs related to training and conferences
Services, Supplies & Technology	Costs incurred by the First Nation Child Care Centre in its general administrative operation.	<ul style="list-style-type: none"> Postage and stationery (excluding amounts used in a promotional campaign, which should be reported in Advertising and Promotion) Telephone service costs and other communication costs Courier services Office equipment and furnishings purchases not exceeding \$1,000 (of an item or any component making up the whole item not exceeding \$1,000 in a fiscal year)

Category	Definition	Examples of Expenditures
		<ul style="list-style-type: none"> The purchase price calculators, computers and components, communication systems or equipment, office desks and other office furniture, whether as additions or replacements not exceeding \$1,000 The cost of cleaning and repairing computers and components, communication systems or equipment, office desks and furniture, or the cost of contracts for such maintenance
Staff Training	All costs incurred by the First Nation Child Care Centre in the recruitment and education of volunteers, board members and staff.	<ul style="list-style-type: none"> Training and conference registration expenses The cost of reference books and periodicals supplied by the First Nation Other training education and conference expenses incurred including training and library equipment Costs related to the recruitment of staff and volunteers (including advertising)
Purchased Professional Services - Client	Costs incurred by the First Nation Child Care Centre in purchasing professional services for clients.	<ul style="list-style-type: none"> Legal and related worker fees for services rendered to clients Any other client related purchased service. For example: consultation costs, interpretation and translation costs, dietetic or play therapy services, tutoring costs, additional non-medical services provided to a client, other client related purchased professional service expenses
NOTES:		<ul style="list-style-type: none"> Non-Case/client-related professional services are reported in Purchase of Service - Non client. Purchase – professional services (client) should only be used for a purchase of service from an organization that is not your own.

Category	Definition	Examples of Expenditures
Purchased Professional Services – Non-Client	Costs incurred by the First Nation Child Care Centre in purchasing non-client related professional services for which the First Nation itself does not employ staff.	<ul style="list-style-type: none"> • Fees paid for administrative or corporate legal work and court costs • Audits of the First Nation books including fees paid to data centers for bookkeeping services • Financial administrative program and information systems as well as other management advisory services provided by management consultants • The costs of other professional services purchased on a fee-for-service basis (i.e., bank payroll services, architectural and engineering fees, medical and related consultant fees – non-case/client-related assignments, fees paid to organizations for temporary clerical help and other contract services purchased).
NOTES:		<ul style="list-style-type: none"> • Salaries for regular bookkeeping services should be reported in account Salaries and Wages if the bookkeeper is an employee of the First Nation. • Services for building maintenance and repairs, or other building upkeep, such as housekeeping should be charged to Building Accommodations. • Services related to public relations should be charged to Advertising and Promotion. • Purchase – professional services (non-client) should only be used for a purchase of service from an organization that is not your own.
Transformation – Special Needs Resourcing	Cost incurred by the First Nation Child Care Centre to cover expenses related to Special Needs Resourcing.	

Category	Definition	Examples of Expenditures
Transformation – Play Materials and Equipment	<p>Cost incurred by First Nation Child Care Centre to help child care licensees create enriching environments with materials that promote children’s learning and development through exploration, play and inquiry consistent with the views, foundations and approaches of <i>How Does Learning Happen? Ontario’s Pedagogy for the Early Years</i>.</p>	<ul style="list-style-type: none"> • Creating indoor and outdoor spaces • Creating a natural playground space or adding a sandbox to the outdoor play area. • Non-consumable supplies/equipment that supports the regular operation of the child care program (e.g., kitchen supplies). • Minor renovations, such as lowering sinks/countertops to provide easier access for children to wash their hands.
Transformation – IT Upgrade	<p>Cost incurred by the First Nation Child Care Centre to support IT upgrades that help facilitate internet connectivity for child care business purposes.</p>	<ul style="list-style-type: none"> • IT upgrades to support the purchase of IT equipment that enables child care staff to connect to the internet for business purposes.
Licensed Home Child Care	<p>Cost incurred by the First Nation Child Care Centre to support licensed home child care agencies with ongoing costs and forecasting, planning, and actively recruiting more providers.</p>	<ul style="list-style-type: none"> • Staff wages and benefits, lease and occupancy costs, utilities, administration, transportation for children, resources, nutrition, supplies, and maintenance.

Category	Definition	Examples of Expenditures
Safe Restart Funding (SRF) Expenditures	Total SRF cost incurred to help child care licensees safely reopen as per Ministry and Public Health guidelines.	<ul style="list-style-type: none"> Funding may be used for personal protective equipment (PPE) (e.g., gloves, gowns, etc.), enhanced cleaning, additional staff to meet health and safety requirements, support for short term vacancies as operators transition to return to full capacity, and minor capital retrofits (under \$5,000) that are required based on the ministry's reopening operational guidance or local public health guidance.
Emergency Child Care – Operating & Overhead Costs, where applicable	Any overhead & program costs (i.e., costs not related to program staff salaries and benefits) that is directly related to operating ECC in the centre.	<ul style="list-style-type: none"> Incremental costs incurred to implement ECC for school-aged children such as creating conditions that support student's engagement in remote learning (e.g., provide a suitable space and time; support log-in to remote learning, if required).
Emergency Child Care – Other, where applicable	Any additional expenditures that do not fall under operating & overhead costs but are directly related to operating ECC in the centre.	

STEP #4: Schedule 2.4 – Schedule of Adjusted Gross Expenditures

PURPOSE

Schedule 2.4 captures information on revenues that offset the reported gross expenditures on Schedule 2.3 to bring the expenditures to an adjusted gross expenditure basis. Include all revenue amounts above the 20% legislated cost-share requirement if the revenue is being used to offset ministry funded child care program costs.

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY → INPUT AND RESULTS, select:

“Schedule 2.4 – Schedule of Adjusted Gross Expenditures”

You must enter both the type/source and the amount of revenue in Schedule 2.4.

All items entered in this schedule must be **negative** values.

Parental Contribution

In this row, enter any parental contributions for subsidized child care spaces where the parents are paying some user fees to subsidize the cost of child care. If you do not charge parents any fees, then this row will remain blank. Please enter the applicable amounts as negative values.

Parent Full Fee

In this row, enter any parental contributions for child care spaces where the parents pay the entire cost of the space (i.e., not supported by ministry funding). Please enter the applicable amounts as negative values.

Other Offsetting Revenue

In these three rows, enter all other offsetting revenues, where applicable. This would include items such as: contributions from the First Nation in excess of the legislated provincial cost sharing requirement, and funds received from federal child care initiatives, but **not** the federal government 20% cost share contribution. Please enter the applicable descriptions and any amounts as negative values.

STEP #5: Schedule 3.1 – Entitlement Calculation

PURPOSE

Schedule 3.1 calculates the funding entitlement. The levels of expenditures, cost sharing requirements and financial flexibility (see illustration on the next page for more information) as per the policies set out in the *2021-22 Ontario Child Care and Child and Family Program Business Practice, Service, and Funding Guideline*, are all taken into consideration when calculating the entitlement.

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY → INPUT AND RESULTS, select:

“Schedule 3.1 – Entitlement Calculation”

There is **no data entry required** on this schedule as all the required data is pre-populated from other schedules within the submission.

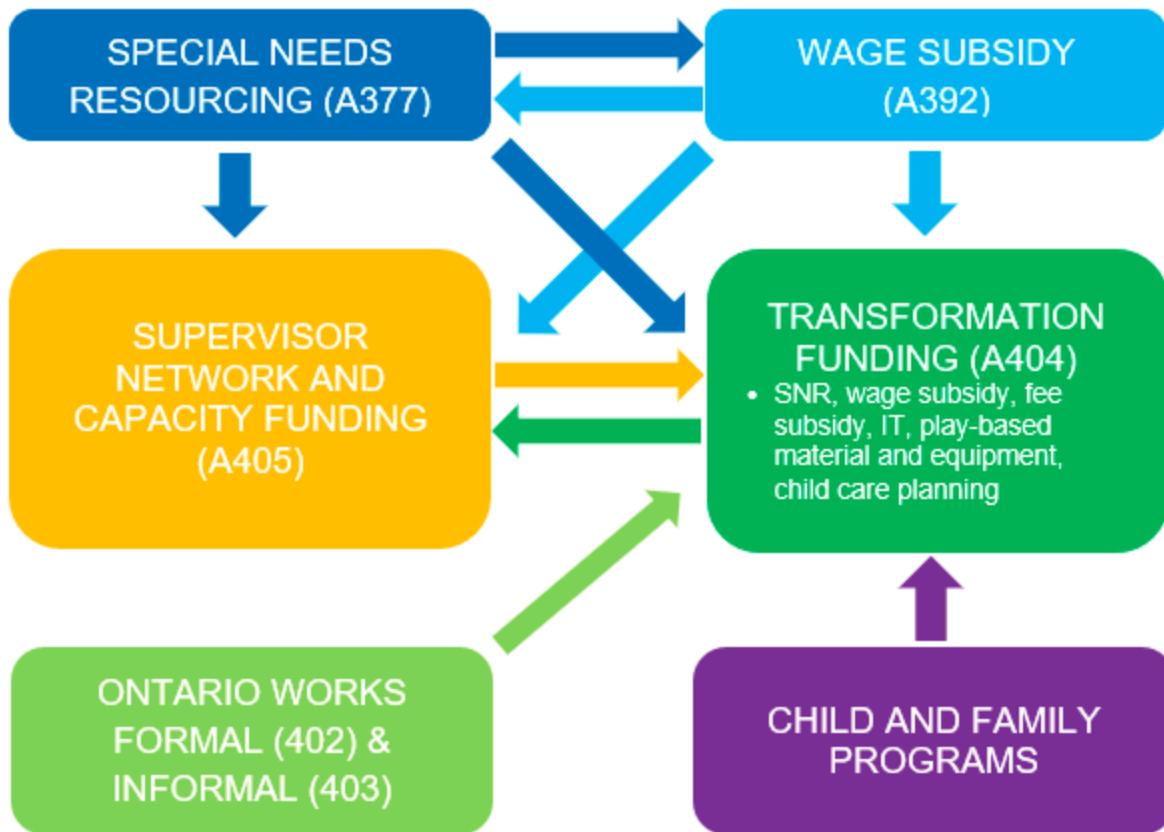
Please note that if the Total Child Care Entitlement is **lower than** the total Ministry Allocation, you must open the “Summary of Entitlement” tab and select “Yes/Oui” when asked “Are you willing to proceed based on the recovery amount above?” in order to continue with the submission.

If you do not select “Yes/Oui” an error message will be displayed in the Errors report page, which will prevent you from promoting your submission. Therefore, if there is a Ministry Allocation Recovery, confirm that the information entered in the submission is correct and clear the error warning by selecting “Yes/Oui”. If you have any questions, please contact your assigned Financial Analyst before proceeding.

Financial Flexibility

First Nations have in-year flexibility to realign funds between detail codes to meet service needs and address volume and caseload pressures. First Nations must identify the realignment of funding in their applicable financial reporting submissions (refer to the *2021-22 Ontario Child Care and Child and Family Program Business Practice, Service and Funding Guideline* – Section 2 for more details).

Funding between detail codes can be realigned as follows:



- To support child care re-opening, funds may be transferred from Special Needs Resourcing (A377), Wage Subsidy (A392), Ontario Works Formal (A402)/Informal (A403), Child Care Supervisor Network – Capacity Building Funding (A405) and Child and Family Programs to Child Care Transformation Funding (A404).
- Funds may be transferred between Special Needs Resourcing (A377) and Wage Subsidy (A392);
- Funds may be transferred between Child Care Transformation Funding (A404) to Child Care Supervisor Network – Capacity Building Funding (A405);
- Funds may be transferred from Special Needs Resourcing (A377) to Child Care Supervisor Network – Capacity Building Funding (A405); however, the reverse is not permitted;

- Funds may be transferred from Wage Subsidy (A392) to Child Care Supervisor Network - Capacity Building Funding (A405); and
- Funds may be transferred between Ontario Works Formal (A402) and Ontario Works Informal (A403).

Detail Codes with NO Financial Flexibility:

Funds **cannot** be transferred out of or into the following detail codes:

- Child Care Regular Subsidies (A370/A371)
- Health and Safety (Repairs and Maintenance) (A375)
- Pay Equity Union Settlement (A394)
- Wage Enhancement/Home Child Care Enhancement Grant (A406)
- Administration for Wage Enhancement/Home Child Care Enhancement Grant (A407)
- Small Water Works Child Care (A515)
- Base Funding for Licensed Home Child Care
- Child Care and Early Years Workforce Funding
Safe Restart Funding (Carry-Over from 2020-21)
- Emergency Child Care (ECC)

IMPORTANT

Once you have reviewed the Entitlement Calculation, one copy of Schedule 3.1 – Summary of Entitlement as “Recipient Active Version” must be printed from Reports, signed and sent to the Ministry of Education.

STEP #6: Schedule 4.2 – Transition Funding Annual Usage

Only complete this schedule if your First Nation received transition funding in 2012-13.

PURPOSE

Schedule 4.2 captures the annual usage of the one-time transition funding provided to some First Nations during the 2012-13 fiscal year.

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY → INPUT AND RESULTS, select:

“Schedule 4.2 – Transition Funding Annual Usage”

- Most of this schedule is pre-populated, with only **one input cell**. You are required to input the amount of this transition funding that you have used in the 2021-22 fiscal year in the line “Usage in 2021-22”.
- The amount that is entered is deducted from the “Transition Funding Balance at April 1, 2021” to determine the available “Transition Funding Balance at March 31, 2022”.

Example of Schedule 4.2:

Transition Funding Received in 2012-13	54,600
Transition Funding Balance April 1 st , 2021	39,762
Usage in 2021-22	35,000
Transition Funding Balance March 31 st , 2022	4,762

STEP #7: Schedule 4.3 – Wage Enhancement Allocation

PURPOSE

Schedule 4.3 captures information regarding Wage Enhancement (WE) and Home Child Care Enhancement Grant (HCCEG). The purpose of the Wage Enhancement funding is to support a wage increase of up to \$2 per hour, plus 17.5 per cent benefits for eligible child care staff. Please refer to the *2021-22 Ontario Child Care Business Practice, Service, and Funding Guideline* for eligibility requirements.

The schedule consists of 4 tabs:

1. Child Care Centres and Home Visitors
2. Home Providers
3. WE Allocation Summary
4. WE Administration Allocation

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY → INPUT AND RESULTS, select:

“Schedule 4.3 – Wage Enhancement Allocation Summary”

Tab 1 – CC Centres and Home Visitors

Report the Wage Enhancement salaries and benefits for centre-based positions and private home day care (PHDC) home visitors receiving a full Wage Enhancement (e.g., staff whose wages were less than or equal to \$26.31 per hour as of December 31, 2021).

Also report the Wage Enhancement salaries and benefits for centre-based positions and PHDC home visitors receiving a partial Wage Enhancement (e.g., staff whose wages were more than \$26.31 per hour but less than \$28.31 per hour as of December 31, 2021).

Refer to the 2021-22 guidelines – Section 3 for more information on eligibility criteria.

Tab 2 – Home Providers

Report the wage enhancement amount for PHDC providers receiving a full HCCEG of \$20 per day (e.g., home child care provider whose base daily fees was less than \$263.10 as of December 31, 2021, served one child or more excluding provider's own children, provided full time services on average (6 hours or more a day) and held a contract with a licensed home child care agency).

Also report the wage enhancement amount for PHDC providers receiving a partial HCCEG of \$10 per day (e.g., home child care provider whose base daily fees was less than \$159.86 as of December 31, 2021, served one child or more excluding provider's own children, provided part time services on average (less than 6 hours a day) and held a contract with a licensed home child care agency).

Refer to the 2021-22 guidelines – Section 3 for more information on eligibility criteria.

Tab 3 – Wage Enhancement Allocation Summary

This tab displays the Wage Enhancement allocation and captures the total Wage Enhancement entitlement. No data entry is required.

Tab 4 – Wage Enhancement Administration Allocation

Input the following data in this tab:

- a) Administration of Wage Enhancement (Carry Forward from 2015-16)
- b) Other Child Care Program Expenses (Carry Forward from 2015-16)
- c) 2021-22 Wage Enhancement Administration Grant Usage (Current Year)

The ministry is not providing flexibility to utilize 2021-22 Wage Enhancement Administration funding for child care operating expense.

Any unused Wage Enhancement Administration funding on child care program expenses for the current year will be recovered by the ministry. The unused portion of the Wage Enhancement Administration Grant from 2015-16 can however, be carried forward.

NOTE:

The 2021-22 Wage Enhancement Administration funds must be used prior to using the 2015-16 carry forward amount.

STEP #8: Schedule 4.4 – Workforce Funding

PURPOSE

Schedule 4.3 captures information regarding the Child Care and Early Years Workforce Funding. Workforce Funding is a one-time federal investment which is to be used to support development of Professional Learning Strategy that includes two (2) professional learning days for eligible staff and mentorship opportunities and Workforce Capacity and Innovation Fund to support innovative recruitment and retention strategies. Please refer to the *2021-22 Ontario Child Care Business Practice, Service, and Funding Guideline* for eligibility requirements.

The schedule consists of 2 tabs:

1. Workforce Data
2. Workforce Expenditures

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY → INPUT AND RESULTS, select:

“Schedule 4.4 – Workforce Funding”

Tab 1 – Workforce Data

Report the following service data elements for Professional Learning Strategy Funding:

- Number of child care program staff and supervisors (RECE and Non-RECE) that have participated in professional learning days. (Count each staff person once)
- Number of child care programs (centre-based and home child care agencies) supported
- Number of individuals participating in mentorship programs. (Count each individual once)

Report the following service data elements for Workforce Capacity and Innovation Fund:

- Number of individuals supported through recruitment and retention initiatives. (Count each individual once)
- Number of RECEs working in licensed child care programs as of November 1, 2021
- Number of RECEs working in licensed child care programs as of March 31, 2022

Tab 2 – Workforce Expenditures

Report the following Workforce Funding expenditures:

- Total adjusted gross expenditures – Professional Learning Strategy
- Total adjusted gross expenditures – Workforce Capacity and Innovation Fund
- Total adjusted administration expenditures*

NOTE:

Allocation for Workforce Child Care has already been pre-loaded. Report the total adjusted gross expenditures for Professional Learning Strategy, Workforce Capacity and Innovation Fund and Administration*.

For a list of eligible expenses, please refer to the 2021-22 Ontario Child Care and Child and Family Programs Business Practice, Service and Funding Guideline for First Nations and Child Care Transfer Payment Agencies. Any funding not spent on the prescribed expenditures will be recovered by the ministry.

Expenditures reported on this schedule must be related to Child Care only.

First Nations may have received Workforce Funding as part of their Child and Family Programs allocation. Workforce expenditures related to Child and Family Programs, and not Child Care should be reported in P2122FIS and should not be duplicated here.

**First Nations are First Nations are permitted to use up to 10 per cent of the funding allocation on administration expenditures associated with planning, implementing and administering the Workforce Funding.*

STEP #9: Guideline Adherence

PURPOSE

This section requires that your First Nation attest that it is in compliance with the service agreement in effect with the ministry. Your First Nation must also attest that the expenditures have been used to support Child Care Programs as detailed in this submission.

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY → INPUT AND RESULTS, select:

“Guideline Adherence”

Prior to promoting your EFIS 2.0 file for submission to the ministry, you must attest to the following:

- You are in compliance with the service agreement in effect between the Recipient and the Ministry of Education;
- You have incurred the expenditures reported in this submission as to be reflected in the audited financial statements; and
- You have provided the level of service indicated in the data summary as per the service agreement

To do so, select “YES” in the “Guideline Adherence Confirmation” row.

If “NO” has been selected in the Guidelines Adherence, you are NOT FULLY IN COMPLIANCE with the statements mentioned above pertaining to: 1) service agreement, 2) financial summary, 3) data summary, and 4) other. In this case, you must provide an explanation in the “Warning Explanation” column of the Warnings form.

Next, please enter under “**Contact Person**” the contact information of the individual who is best able to answer any questions regarding the information entered in this submission. Should your Financial Analyst have any questions pertaining to this submission, this is the person your Financial Analyst will be contacting.

Under “**Signing Authorities 1**” and “**Signing Authorities 2**”, enter the contact information of 2 individuals who have the authority within your First Nation to bind the financial information entered in this EFIS submission to the ministry. Examples of signing authorities are: Manager of Finance, Finance Director, Council Member, member of the Board of Directors, President, etc.

STEP #10: Warnings and Errors

PURPOSE

There is no data entry required in any of these schedules. Please review the analysis and correct any inconsistencies prior to promoting your submission to active.

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY → INPUT AND RESULTS, select:

“Warnings” and “Errors”

The last 2 schedules are as follows:

1. **Warning Messages** – You can still promote your submission to active if you have outstanding warning messages, but you must follow-up or provide an explanation on all items where “Yes” is identified for warnings. Cells that contain warnings will be highlighted in RED. Expand the “Description” column for more details.
2. **Error Messages** – Unlike warning message, error messages show areas that must be fixed before you can submit in EFIS 2.0. You cannot submit your EFIS file with outstanding error messages. In the Errors form, follow-up on all items where “Yes” is identified for errors. Cells that contain errors will be highlighted in RED. Expand the “Description” column for more details.

NOTE:

Your submission cannot be promoted to “ACTIVE” status until ALL error messages have been addressed and cleared.

STEP #11: Submission Management

PURPOSE

The submission management area allows you to validate your file and promote it to active for submission to the ministry.

HOW TO COMPLETE

Under “Submission Management”, select Submission Management and expand the folder by clicking on the “+” sign. The folder will expand and reveal 3 task boxes:

1. **Version Description and Summary:** This area allows you to manage the various versions of the file. Ensure the correct data is populated into the “Recipient Working Version” as this will be the file submitted to the ministry. Enter a description to the Recipient Working Version by clicking on the field, entering text, and clicking the Save button.
2. ***OPTIONAL* - Copy Data to Recipient FA Viewable Version:** This process can be used if you need your Financial Analyst (FA) to review your data in the Recipient Working Version. It will copy all your data from the “Recipient Working Version” into the “Recipient FA Viewable Version.” To complete this process, **choose ‘Yes’** from the drop-down menu under “Are you sure you want to replace all data in FA Viewable Version?” and click the Save button.
3. **Validate and Promote Submission for Approval:**
 - Click on the file name under the header: “Planning Unit”
 - Click on “Actions”
 - Select “Validate”:
 - If the sub-status column shows “Invalid Data”, you must click on “Invalid Data” and correct the listed errors.
 - If the sub-status column shows “Validated”, proceed to the next step.
****Please ensure that you click on the actual file name under “Planning Unit” and that it is physically selected.**
 - Click on “Actions”
 - Click on “Change Status” and select “Promote”
 - Click on “OK”
 - The submission is promoted and flagged for the Approver. The file is now “read only” for the Modifier and the Modifier can no longer enter/edit data in the file.
 - The **Approver** will then log into EFIS, review, and change the status to “Approve” in order to submit the EFIS file to the ministry.

REPORTING

After completing STEPS #1 – #10, the data in the Financial Statements submission file should be complete.

You are now required to send in the following **REPORTS** (scanned) of the following sections of your “**Recipient Active Version**” 2021-22 Financial Statements submission in EFIS 2.0:

- Signed Certificate
- Signed Schedule 2.3 – Schedule of Total Gross Expenditures
- Signed Schedule 3.1 – Summary of Entitlement

(To print the reports, under: **SUBMISSION INPUT AND QUERY** → select: **REPORTS** and then click on the reports you wish to print.)

The reports for Certificate, Schedule 2.3 – Schedule of Total Gross Expenditures and Schedule 3.1 – Summary of Entitlement must be printed from the “Recipient Active Version” EFIS submission. They must be signed by two members of your First Nation who have signing authority. Once signed, these reports can be scanned and e-mailed to childcarefunding@ontario.ca.

Once a submission is approved and promoted to ‘Active’ status, your First Nation has formally submitted their Financial Statements - EFIS 2.0 file to the Ministry of Education.

Assistance with EFIS 2.0

For user and/or navigation assistance on EFIS 2.0, please contact:

EFIS Technical Support
Telephone: (416) 326-8307
E-mail: efis.support@ontario.ca

For data input assistance, please contact your Financial Analyst:

Financial Analyst	Telephone #	E-mail Address
Agnes Chan	(416) 270-5846	Agnes.Chan2@ontario.ca
Brian Tse	(416) 270-7652	Brian.Tse@ontario.ca
Fiona Mak	(416) 270-2340	Fiona.Mak@ontario.ca
Jonathan Hodge	(416) 268-8135	Jonathan.Hodge@ontario.ca
Qin Han	(437) 339-2956	Qin.Han@ontario.ca
Vanessa Yu Foon Moi	(416) 270-1379	Vanessa.YuFoonMoi@ontario.ca