



Ministry of Education

**EFIS Financial Statements
Submission 2013 - 2014**

Instructions for Completion

Overall Purpose

The Financial Statements Submission identifies the level of services provided and the associated expenditures and revenues incurred by your First Nation for the fiscal year April 1st, 2013 to March 31st, 2014.

NEW! Since Previous Cycle

- Schedule 2.3, line 1: Salaries & Benefits, col.4: A394 – Pay Equity Union Settlement, has been opened up; Data can be entered into this cell.
- Schedule 2.3, line 1.2: Building Accommodation, col. A375: Repairs & Maintenance is now an entry cell; Data can be entered into this cell.
- Schedule 2.3, line 1.10: Program Costs – Direct Delivery; This row has been deleted.
- Schedule 4.1: Purchase of Service – Supported/Notional Staffing; This schedule has been deleted.
- Schedule 4.2 : Transition Funding – Annual Usage is now Schedule 4.1
- Changes to allowable expenditures (Please review *Gross Expenditure Chart* on pages 12-16)

File Naming Convention

For each submission cycle, the Ministry has established a specific naming convention for each First Nation. It is a combination of a unique number identifier associated with the First Nation, the cycle type, the year, and an abbreviation of the organization name all separated by an “underscore”.

An example is provided below for the Alderville First Nation:

401_FIN_1314_Alderville FN

For the 3 submission cycles, you will use the following 3 letters in your submission names:

EST = Estimates

REV = Revised Estimates

FIN = Financial Statements

Please use the file name provided in the 'naming convention' file when creating your submission in EFIS. The naming convention is posted on the [Financial Analysis & Accountability Branch website](#).

Components of the Financial Statement Submission

The Financial Statements submission is comprised of a title page (certificate), a table of contents and various schedules broken down into four categories as follows:

1. Service Data Schedules
2. Expenditure Schedules
3. Revenue Schedules
4. Supplementary Schedules

Suggested Order of Entry

It is recommended to complete the submission in the order in which it appears within the EFIS web application (i.e.: Certificate, Schedule 1, Schedule 2, Schedule 3, Schedule 4, Variance Report).

Steps for Completion

The following 9 steps will allow you to complete your Financial Statements submission.

STEP # 1: Completion of Certificate (Cover Page)

PURPOSE

The cover page serves to identify the organization. It includes the submission type, the formal First Nation name, the applicable fiscal year as well as three data entry fields for date, signature and title.

HOW TO COMPLETE

In EFIS, select “Certificate” under the “Sections” dropdown. Enter information in the date and title field. The date should be entered as Month Day, Year (e.g. June 1, 2014). The date should be entered as the date that will reflect the actual submission date. If that date is not known it can be left blank and inputted once the First Nation determines the date of submission.

The hard-copy of the cover page shall include 2 signatures of those who have signing authority on behalf of the First Nation. Alternatively, a corporate seal can be affixed to the cover page.

HINT: 1 copy of the cover page along with Schedule 3.1, must both be printed off from the active EFIS submission, signed, and sent or scanned to the Ministry of Education. (The mailing address and email address can both be found on page 22.)

STEP # 2: Completion of Schedule 1.1 (Service Data Schedule)

PURPOSE

Schedule 1.1 captures all of the requested data elements. The definitions of these data elements can be found in the Ontario Child Care Business Practices, Service and Funding Guideline 2013-2014 for First Nations and Child Care Transfer Payment Agencies. (Please see Appendix, “Data Elements and Definitions”.)

HOW TO COMPLETE

In EFIS, select “Schedule 1.1 – Schedule of Service Data” in the “Sections” drop down. First Nations are required to report the required service data elements for the detail codes under which they receive a funding allocation.

CALCULATIONS OF REQUESTED DATA ELEMENTS

There are 5 different requested data elements for you to fill out.

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

	Column 1	Column 2	Column 3	Column 4	Column 5
	Total Number of Children Served	New Enrolments	Exits	Returned	Remaining Children at End of the Month
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	12
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

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 2 above) / 12 months. By using the sample data in the table provided, the average monthly number of children served would be:

$$(10 + 12 + 11 + 19 + 19 + 11 + 12 + 13 + 14 + 14 + 16 + 15) \div 12 = 166 \div 12 = 13.83$$

How to calculate the total number of children served

Approach A: The total number of children served is the **sum of all newly enrolled children during the year**. Using the data in the table above as reference, it would represent:

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

Approach B: Alternatively, the total number of children served can be calculated by writing down and adding up all the names of children who attended the child care centre during the period of April 1, 2013 - March 31, 2014. Please do not double count the children that left the centre and came back later on in the same year as you are required to report the 'unduplicated' cumulative number.

How to calculate the total number of families served

The total number of families served is the sum of all newly enrolled families during the year.

The table above does not include data to calculate the number of families served but it follows the same basis to calculate the number of children served using either approach A or approach B.

How to calculate the Full-time equivalency (FTE) of staff

The full-time equivalency of staff is the numerical representation of the time that staff spends working in comparison to a standard work week.

It is based on a minimum of 35 hours per week but you should use the standard work week applicable to your First Nation. In order to calculate the FTE for all staff you add up each staff's FTE:

$$Formula = \frac{\# \text{ of hours scheduled to work for each staff}}{\# \text{ of hours in standard work week}}$$

EXAMPLE:

Let's assume that you are providing wage subsidy to three staff and they work the following number of hours:

- **Staff # 1** = 40 hours per week
- **Staff # 2** = 20 hours per week
- **Staff # 3** = 45 hours per week

In this example, the standard work week for each of the 3 staff members is 40 hours per week.

Here is how each individual staff member's FTE is calculated:

- **Staff # 1** = 40 hours scheduled to work ÷ 40 hours standard work week = **1.00 FTE**
- **Staff # 2** = 20 hours scheduled to work ÷ 40 hours standard work week = **0.50 FTE**
- **Staff # 3** = 45 hours scheduled to work ÷ 40 hours standard work week = **1.00 FTE¹**

Answer: The total FTE for the 3 staff is (1.0 FTE + 0.50 FTE + 1.00 FTE) = **2.50**

How to calculate the number of licensed centres funded

The total number of licensed centres funded is the sum of all centres that receive Health and Safety Funding from April 1st, 2013 – March 31st, 2014.

If your First Nation does not receive any funding for Health and Safety, please report 0.

HINTS!

- WHOLE numbers (*no decimal places*), must be entered for the Total Number of Children, Total Number of Families, Total Number of Licensed Centres Funded, and Total Number of Contracts.
- The figure for Average Monthly Number of Children Served must be entered **with 1 decimal place**.

¹ (For Staff #3, the actual FTE is 1.13 (45hrs/40hrs) however, the FTE can NEVER exceed 1.0 per person.)

- FTE of Staff must be entered with **2 decimal places**.
- Average Monthly Number of Children Served should be **lower than** Total Number of Children served. *An ERROR message will appear if this is not respected and you will not be able to submit your EFIS submission until this ERROR message has been resolved.*
- Total Number of Children Served should be **higher than** Total Number of Families Served. *A WARNING message will appear if the total number of families reported is higher than the total number of children served.*

STEP # 3: Completion of Schedule 2.1 (Staffing – Direct Delivery of Service)

PURPOSE

Schedule 2.1 captures information on the number of FTEs and salaries and benefits of staff performing duties under various detail codes; these individuals **MUST BE** employees of your First Nation. Include all staffing expenditures even if funded from other sources and not fully subsidized by the ministry.

HOW TO COMPLETE

To start, please select “**Schedule 2.1 – Staffing Schedule (Direct Delivery of Service)**” by clicking the “Sections” dropdown menu. For each of the services directly provided by your First Nation, complete the columns, as applicable. The following detail codes will be reported on: A370, A377, A402, and A404. (This Schedule is comprised of 2 pages.)

The schedule is divided into two sections:

- **Program staff**
- **Program Administration Staff**

Program Staff are the staff necessary to deliver child care such as teachers, resource teachers, teacher aides, cooks, and bus drivers.

Program Administration Staff include staff such as supervisors, administrative staff, and finance clerks.

There are 2 methods you can use to complete this schedule. The first method is by calculation and the second is by using the Wage Subsidy Calculation Tool.

Method 1: Calculation

EXAMPLE:

- You have **1 full-time** salaried employee (Employee #1) who earns **\$32,000 a year** and,
- You also have **1 part-time** hourly employee (Employee #2) who earns **\$11 / 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 hrs. per week ÷ 35 hr. work week)

2. Calculate the part-time/hourly employee's salary:

- Employee #2, Salary = 20 hrs per week X \$11 per hour X 52 weeks = **\$11,440**

Position	#	FTE	Salary
Employee #1: Full-Time Staff	1	1.00	\$32,000
Employee #2: Part-Time Staff	1	0.57	\$11,440

In EFIS:

- Under column 1, enter the position title of the individuals.
- Under columns 2 and 5, enter the number of individuals. It does not matter whether the staff member is full-time or part-time; Only **whole numbers** can be entered. (NO decimals.)
- Under columns 3 and 6, enter the full-time equivalency (FTE) of each staff.
- Under columns 4 and 7, enter the salary costs of the individuals.
 - Salaries include the following: 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.
- At line 1.30 under columns 4 and 7, enter the benefit costs for the individuals reported in that column.
 - This includes **mandatory benefits** (e.g. CPP, EI), **benefit plan costs** (e.g. extended health, dental), **other benefits** (e.g. WSIB) and **maternity leave benefits**.

Method 2: Wage Subsidy Calculation Tool

This method may be used for employees that receive wage subsidy. This method is the same, regardless of the allocation option selected within the tool.

- Under column 1, enter the position title of the individuals as per the “Staff Position” column in the tool.
- Under columns 2 and 5, enter the number of individuals as per the above calculation method under the applicable detail code.
- Under columns 3 and 6, enter the full-time equivalency of individuals as per the “FTE” column in the tool under the applicable detail code.
- Under columns 4 and 7, enter the salary costs of the individuals. The salary costs for the purposes of Schedule 2.1 can be found in the “Salary before Wage Subsidy” column of the tool. The benefits cost on line 1.30 are taken from this same column of the tool, benefits line. Again, ensure that the salaries and benefits are reported under the applicable detail code.

*The total of the “Wage Subsidy” column is to be inputted on Schedule 2.3, row 1.10 under **A392 Wage Subsidy and/or A404** Transformation, as applicable.

*If using this method, please ensure that within this schedule you also capture employees who do not receive wage subsidy and are not reflected in the tool.

HINTS!

- Number of Staff and the Salary amount must be entered as whole numbers; NO decimal places.
- 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 in order to promote your EFIS file to “Active”.

STEP # 4: Completion of Schedule 2.3 (Gross Expenditures)

PURPOSE

Schedule 2.3 captures information on gross expenditures for child care programs. **Gross expenditure** is defined as total expenditures without factoring in Ministry funding, Band contributions or other offsetting revenues.

HOW TO COMPLETE

Please select “Schedule 2.3 – Schedule of Total Gross Expenditures” from the “Sections” dropdown.

Include all expenditures even if funded from other sources and not fully subsidized by the ministry. This Schedule is comprised of **11** expenditure categories.

- It is not necessary to report staffing costs (for Fee Subsidy, Special Needs Resourcing, Ontario Works Formal, and Transformation) on this schedule as salaries and benefits will automatically carry-forward from Schedule 2.1.

GROSS EXPENDITURES :

Category	Definition	Examples of Expenditures
Salaries & Benefits	<i>*This is automatically carried-forward from Schedule 2.1</i>	
Advertising & Promotion	Costs incurred by the First Nation 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,• Packaging and mailing for promotional purposes, costs of membership drives,• 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 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, as well as 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)
Program Supplies, Equipment & Furnishings	All costs incurred by the First Nation 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><i>NOTE: Do not include items that become the personal property of a child.</i></p>
Purchase of Service	These are costs incurred by the First Nation through a purchase of service agreement with an external agency where that agency provides the service, except for those related to administrative functions. The amounts that you spent for Health	

Category	Definition	Examples of Expenditures
	and Safety as well as for Transformation, and that have already been reported to the Ministry, will be automatically uploaded in Schedule 2.3.	
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
Office	Costs incurred by the First Nation 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 furnishing purchases not exceeding \$1,000 (of an item or any component making up the whole item not exceeding \$1,000 in a fiscal year) • The purchase price of 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 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 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, e.g.: <ul style="list-style-type: none"> ○ consultation costs ○ interpretation and translation costs

Category	Definition	Examples of Expenditures
		<ul style="list-style-type: none"> ○ dietetic or play therapy services ○ tutoring costs ○ additional non-medical services provided to a client ○ other client related purchased professional service expenses <p>HINTS:</p> <ol style="list-style-type: none"> 1. Non-Case/client-related professional services are reported in Purchase of Service - Non client. 2. Purchase – professional services (client) should only be used for a purchase of service from an organization that is not your own.
Purchased Professional Services – NON-Client	Costs incurred by the First Nation 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 (e.g. 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). <p>HINTS:</p> <ol style="list-style-type: none"> 1. 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. 2. Purchase – professional services (non-client) should only be used for a purchase of service from an organization that is not your own.
Transition	The usage in 2013/14 of the 2012/13 transition funding.	<p>HINTS:</p> <ol style="list-style-type: none"> 1. This line must only be used if your First Nation received transition funding in 2012/13. 2. When transition funding is used to pay for an expenditure, the expenditure must only be

Category	Definition	Examples of Expenditures
		inputed on this line (do not double in any other expense categories).

STEP # 5: Completion of Schedule 2.4 (Adjusted Gross Expenditures)

PURPOSE

Schedule 2.4 captures information on revenue streams that offset the reported gross expenditures on schedule 2.3 to bring the expenditures to an adjusted gross expenditure basis. Include all revenue amounts if the revenue is being used to offset Ministry funded child care program costs.

HOW TO COMPLETE

Select “**Schedule 2.4 – Schedule of Adjusted Gross Expenditures**” in the “Sections” drop-down menu.

Complete the schedule with the following guidance:

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 (Directly Operated)

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 the following:
 - contributions from the First Nation **in excess** of the legislated provincial cost sharing agreement
 - funds received from federal child care initiatives

You are requested to enter the type/ source of revenue as well as the amount of the revenue.

Please enter Other Offsetting Revenue amounts as **negative** values.

STEP # 6: Completion of Schedule 3.1 (Entitlement Calculation)

PURPOSE

Schedule 3.1 shows the funding entitlement. It takes into consideration the level of expenditure and the financial flexibility policy. This schedule is comprised of one page. It calculates the funding entitlement and summarizes the operating funding entitlements for monthly payment purposes. It also has cells open should adjustments be required to the monthly payment.

HOW TO COMPLETE

In EFIS, select “**Schedule 3.1 – Schedule of Funding Entitlement**” in the “Sections” drop-down menu.

*There is **no data entry required** on this schedule as all the required data comes from other schedules in the submission.

IMPORTANT!

- If your TOTAL entitlement is LOWER than your total Ministry allocation, an error message will appear in the Errors Page.
- An ERROR will prevent you from submitting your EFIS file.
- This may not necessarily mean that the information you have entered is incomplete or incorrect; If you are certain that the information entered in your submission is correct, please override this error by using the “Edit” button, while on Schedule 3.1, and choose “Yes” in the drop-down menu at the bottom of the Schedule.
- By selecting “Yes”, you are confirming that the information entered in the submission is correct and that you understand that a recovery of funds will occur. This will also clear the error message and enable you to promote your EFIS file to “Active” status.

FINANCIAL FLEXIBILITY

First Nations have **FULL** financial flexibility between the following detail codes:

Special Needs Resourcing (A377) → \$ → Wage Subsidy (A392)

Funds may be **transferred between** Special Needs Resourcing (A377) and Wage Subsidy (A392).

Ontario Works – Formal (A402) → \$ → Ontario Works – Informal (A403)

Funds may be **transferred between** Ontario Works – Formal (A402) and Ontario Works – Informal (A403).

One-time Child Care Transformation (A404) → \$ → Supervisor Network & Capacity (A405)

Funds may **be transferred from** One-time Child Care Transformation funding (A404) to Supervisor Network and Capacity Building Funding (A405).

HINTS!

- 1 copy of Schedule 3.1 must be printed off from the active EFIS submission and signed, and sent or emailed to the Ministry of Education.
- The 2012-13 transition amount is included on this schedule to reflect the usage of this amount in 2013-14, but is not included in the entitlement calculation as this funding was flowed in 2012-13.

STEP # 7: Completion of Schedule 4.1 (Transition Funding Annual Usage)

PURPOSE

Schedule 4.1 captures the annual usage of the transition funding provided to some First Nations for the 2012-13 fiscal year.

HOW TO COMPLETE

*Only complete this schedule if you received transition funding in 2012-13.

In EFIS, under “Sections”, select “**Schedule 4.1 – Transition Funding Annual Usage**”.

Most of this schedule is pre-populated, with only **one input cell**.

Input on row 2 the amount of transition funding that your First Nation used in the 2012-13 fiscal year.

The sum of the annual usage in 2012-13 (as entered) and 2013-14 (from Schedule 2.3, row 1.11) are deducted from the transition funding received in 2012-13 to determine the projected amount available as of March 31, 2014.

STEP # 8: Review of Submission

PURPOSE

The last 3 schedules in the Financial Statements have been created in order to automate some of the review procedures that are performed by financial analysts during the review process.

By including them in the submission document set, you can see the analysis and correct any inconsistencies prior to submitting your Financial Statements. This will hopefully expedite the review process and reduce the number of queries that you receive.

HOW TO COMPLETE

The last 3 schedules are as follows:

- **Error Messages**
- **Warning Messages**
- **Data Analysis & Review**

There is no data entry required in any of these schedules.

You are requested to review the information and correct it where required as follows:

- **Error messages:** Follow-up on any item where “ERROR” is identified in the far right column in order to clear the message.
- **Warning messages:** Follow-up on any item where “Warning” is identified in the far right column in order to clear the message.
- **Data Analysis & Review:** Review the values reported for consistency of reporting between detail codes.

HINTS!

- You cannot promote your submission to “Active” status if there are ERROR messages.
- You only have an error message if the word “ERROR” appears in the far right column of this schedule pertaining to a particular message.

- If your First Nation's entitlement is less than the allocation an ERROR message will appear. This is to notify you that funds will be recovered through a cash flow adjustment.

STEP # 9: Reporting

After completing steps # 1 – 8, please click the “**Update to Latest Version**” button as well as the “**Recalculate Reference Data**” button to ensure that you are using the most recent version of the Financial Statement document set...

CONGRATULATIONS!

The data entry in your EFIS submission file is now complete.

You can now change the file from “WORKING COPY” to “**READY FOR APPROVAL**”.

Once the file is in “READY FOR APPROVAL” status, the “Authorizer”, that is the individual that has authorization to promote the file to “**ACTIVE**” status may now do so.

The promotion of your EFIS file to the “**Active**” status is the formal submission of your 2013-14 Financial Statements to the Ministry of Education.

You are now required to send or email to the Ministry, **ONE original or scanned signed copy** of each the following two documents from your active EFIS submission:

- **Cover Page**
- **Schedule 3.1**

These 2 documents, in addition to your Audited Financial Statements for 2013-14, the Schedule of Child Care Revenues and Expenses, and a post audit management letter must be sent or emailed to the Ministry by: **August 29th, 2014**

The required documents are to be mailed to:

Manager
ChildCare Finance Unit 20th Floor,
Mowat Block 900 Bay Street
Toronto, Ontario M7A 1L2

Documents can also be emailed to the following address:

childcarefunding@ontario.ca

*(Please note, that First Nations are **not** required to send hard copy print-outs of their **full** submission; just the required 2 pages. For clarification on the additional submission requirements, please refer to the Memo or contact your Child Care Financial Analyst at the Ministry of Education.)*

Review and Approval of Financial Statements

Once your EFIS file has been promoted to the “Active” status, your assigned Financial Analyst from the Child Care Finance Unit will review your submission. The Financial Analyst will create a “FO reviewed” copy of the original submission and process any changes, if necessary, that are required following communications with staff from the Early Years Division and your First Nation. After the file has been reviewed, your Financial Analyst will send a confirmation email to your First Nation informing you that the review process is officially complete.

Assistance with EFIS

For **data input assistance** or any questions on the Financial Statements package, please contact your Financial Analyst. For the most current listing of financial analysts, please refer to the Financial Analysis & Accountability Branch website at the following link:

[Listing of Financial Analysts](#)

OR

For **EFIS log-in and access assistance**, contact:

Mark Bonham via telephone at: (416) 325-8571 or by e-mail:

Mark.Bonham@ontario.ca