

Instructions on Completing the 2014/15 Revised Estimates (Mid-Year) Submission – First Nations

Overall Purpose

The Revised Estimates submission will identify the level of provision of services and associated expenditures and revenues by the First Nations (FNs) for the current fiscal year as follows:

- Actual service levels, expenditures and revenue allocations from April 1st to Sept. 30th, 2014
- Projected service levels, expenditures and revenue allocations from October 1st, 2014 to March 31st, 2015

New in this Cycle

- ✓ Schedule 3.1 – Entitlement Calculation: Summary of Health & Safety (line 1-4) has been deleted
- ✓ Schedule 4.1 – Purchase of Services – Supported/Notional Staffing: This schedule has been deleted
- ✓ Schedule 4.2 - Transition Funding Annual Usage: Funding Usage is now reported in this schedule

Reminder

Please ensure you have selected 2014-15 as the “school year” in order to generate your submission for the 2014-15 fiscal year.

Quick Reference – Creating a Submission and Submitting it to the Ministry

1. Access the Ministry’s Education Finance Information Systems (EFIS) website at:

<https://efis.edu.gov.on.ca/>

2. Under ‘EFIS Access’ click on ‘Grant Calculation System’
3. Under ‘Submission’, click on ‘Create New’.
4. On the Add New Submission screen:
 - ✓ select the school year (2014-15)
 - ✓ select the document set for the submission you are creating (2014-15 2014-15 First Nations Revised Estimates).
 - ✓ enter the name of your submission
 - ✓ click NEXT
5. On the Submission Summary Page:
 - ✓ if necessary, change the version number and add any comments
 - ✓ click SAVE

6. Choose one of the schedules or sections from the pull-down menu
7. To add data to the schedule or section:
 - ✓ click EDIT
 - ✓ enter the data
 - ✓ click SAVE
8. Check and resolve for any warning or error messages by reviewing your errors and warnings reports.
9. When you have finished creating the working copy of your submission, change the status to Ready for Submission.
10. After the submission has been approved, change the status to Active. This submits the document to the Ministry. The due date to submit is **November 28, 2014**.

Layout of the Revised Estimates Document set

As you navigate through the Revised Estimates document set, the following approach is reflected throughout the various schedules to calculate the Revised Estimates targets, expenditures and allocations:

<p>Interim Actuals (April 1, 2014 to September 30, 2014)</p> <p>+ Projections (October 1, 2014 – March 31, 2015)</p> <hr style="width: 30%; margin-left: 0;"/> <p>= Revised Estimates (April 1, 2014 – March 31, 2015)</p>
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File Naming Convention

The Ministry has established a specific naming convention for each submission type for each FN. It is a combination of a unique number identifier associated with the FN, 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_REV_1415_ Alderville FN

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

- EST = Estimates
- REV = Revised Estimates
- FIN = Financial Statements

Please use the file names provided in the ‘naming convention’ file when creating your submissions. It is posted on the Financial Analysis & Accountability Branch located here:

[Child Care Revised Estimates](#)

Please click on 2014-15 under the First Nations heading and then “Naming Convention” for the file.

Components of the Revised Estimates (Mid-Year) Submission

The Revised Estimates 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 (certificate, schedule 1, schedule 2, and schedule 4).

Steps for Completion

Following these 13 steps will allow you to complete your Revised Estimates submission. The steps are colour coded to allow the user to easily identify the four different schedules (in addition to the cover page) within the EFIS 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, under “Sections”, select “Certificate”. Enter information in the date and title field. The date should be entered as Day, Month, Year. 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 input once the First Nation determines the date of submission.

The hard-copy of the cover page should include two signatures of those who have signing authority for the first nation. Alternatively, a corporate seal can be affixed to the cover page.

HINT: The certificate / cover page must be printed from the active EFIS submission, signed by your First Nations’ signing authorities, and sent to the Ministry of Education.

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

PURPOSE

Schedule 1.1 captures all of the requested data elements. The definitions of these data elements can be found in the Ministry of Education Child Care Business Practices Guideline 2014-15 for First Nations and Child Care Transfer Payment Agencies, Appendix A, “Data Elements and Definitions”.

The schedule is broken down into three sections:

- 1) Interim Actuals to September 30, 2014 (page 1)
- 2) Projections (October 1, 2014 – March 31, 2015) (page 2)
- 3) Total (Fiscal Period) (page 3)

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 1.1 – Schedule of Service Data”. This schedule contains three pages. The FNs are required to report the required service data elements for the detail codes under which the FN receives a funding allocation.

CALCULATIONS OF REQUESTED DATA ELEMENTS

There are six different requested data elements. The following table is provided to illustrate how to calculate some of the requested data elements

	(Col 1)	(Col 2)	(Col 3)	(Col 4)	(Col 5)
	Total Served	New Enrollments	Exits	Returned	Remaining 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

Page 1 – Interim Actuals to September 30, 2014

On this page, you are required to enter the actual level of service that has been provided by the FN from April 1st to September 30th inclusively.

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 that will be served in each month (column 1 above) / 6 months. Using the data in the table provided above, the calculation is as follows: $(10+12+11+19+19+11)/6 = 82/6 = 13.6$

2. How to calculate the total number of children served

Approach A: The total number of children served is the sum of all estimated **newly enrolled** children during the year. Using the data in the table provided above, the calculation is as follows:

$$(10+2+0+5+0+0) = 17$$

Approach B: Alternatively, this can also be calculated by writing down the names of all children that will be attending the child care centre during the period of April 1, 2014 – September 30, 2014 and then adding up the number of names on that list. *You must remember not to count more than once those children that leave the centre and come back later in the same year as you are requested to report the ‘unduplicated’ cumulative number.*

3. How to calculate the total number of families served

The total number of families served is the sum of all newly enrolled families that are forecasted for the year. This data element would be calculated on the same basis used to calculate the total number of children served (either approach A or B).

4. 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 will spend 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.

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

Consider the following scenario: You are providing wage subsidy to three staff members. They work the following number of hours: Staff # 1 = 40 hours per week, staff # 2 = 20 hours per week and staff # 3 = 45 hours per week. The standard work week for these staff is 40 hours per week.

The total FTE for the three staff is 2.50:

$$\text{Staff \# 1} = 40 \text{ hours worked} / 40 \text{ hours standard work week} = 1.00 \text{ FTE}$$

$$\text{Staff \# 2} = 20 \text{ hours worked} / 40 \text{ hours standard work week} = 0.50 \text{ FTE}$$

$$\text{Staff \# 3} = 45 \text{ hours worked} / 40 \text{ hours standard work week} = 1.00 \text{ FTE}$$

(Actual calculation is 1.13 FTE but FTE can NEVER exceed 1.0 per person)

Alternatively, if you have used the optional wage subsidy calculation tool to calculate wage subsidy, you may use the FTE amounts calculated by this tool.

Please also note that staff members that did not work the full year should have their FTE prorated for the number of months of service in the given year.

Consider the following scenario: You are providing wage subsidy to three staff members. They work the following number of hours: Staff # 1 = 40 hours per week, staff # 2 = 20 hours per week and staff # 3 = 45 hours per week, who only worked 3 months within the April 1st to September 30th time frame. The standard work week for these staff members is 40 hours per week. In this scenario, the child care centre is open the full 6 months in the April 1st to September 30th time frame.

The total FTE for the 3 staff is 1.75:

$$\text{Staff \# 1} = 40 \text{ hours worked} / 40 \text{ hours standard work week} = 1.00 \text{ FTE}$$

$$\text{Staff \# 2} = 20 \text{ hours worked} / 40 \text{ hours standard work week} = 0.50 \text{ FTE}$$

$$\text{Staff \# 3} = 45 \text{ hours worked} / 40 \text{ hours standard work week} = 1.00 \text{ FTE} \times 3/6 = 0.5 \text{ FTE (the FTE for a person cannot be greater than 1, regardless the number of hours worked)}$$

5. How to calculate the number of licensed programs/centres funded

The total number of licensed programs/centres funded is the sum of all programs/centres that are projected to receive funding in the April 1, 2014 – September 30, 2014 period.

6. How to calculate the number of participants supported:

The total number of participants supported is the number of child care staff projected to receive funding to participate in network meetings or engage in professional development activities.

Page 2 – Projections (October 1, 2014 – March 31, 2015)

On this page, you are required to enter the projected level of service that is planned to be provided by the FN from October 1st to March 31st inclusively. Please read the following notes carefully on how to complete the section to ensure that data is not double-counted.

Example of how to calculate data elements:

1. Average monthly number of children (October - March):

Refer to the example provided for Page 1 – Interim Actuals to September 30, 2014 and simply change the dates from April – September to October – March

NOTE: This same logic applies to # of FTE (Full-time Equivalency) for October - March

2. Total number of children served (October - March):

For this period, you are asked to only report new enrolment for the period. Consider the following scenario. You had 14 children enrolled from April to September. In the October to March period you had no new children enrol. You therefore report total number of children served as 0 for the October to March period.

NOTE: This same logic applies to number of families served, number of contracts and number of licensed centres funded. We are attempting to count the total unduplicated cumulative figure.

Page 3 – Total (Fiscal Period)

There is no data entry required for this page. It is taking the data from the interim actuals to September 30th and adding it to the data from the projections in order to give us a revised projection of the level of service from April 1st to March 31st as follows:

<i>Field Type</i>	<i>Calculation of Total (Fiscal Period)</i>
Avg. monthly #	(Avg. monthly # Apr to Sept) + (Avg. monthly # Oct to Mar) / 2
#	(# Apr to Sep) + (# Oct to Mar*)
FTE	(Apr to Sept FTE based on full year) + (Oct to Mar FTE based on full year) / 2
\$	(\$ Apr to Sep) + (\$ Oct to Mar)

* Ensure that the October to March numbers only represent NET NEW numbers otherwise they will be double-counted.

You should review the numbers reported on this page to ensure that the total numbers reflect what you expected from your data entry in the previous two pages.

HINTS PERTAINING TO THE COMPLETION OF THIS SCHEDULE:

- ❖ Total number of children, total number of families, total number of licensed centres funded, total number of contracts = must be entered with 0 decimal places
- ❖ Average monthly number of children served = must be entered with 1 decimal place
- ❖ Number of 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
- ❖ Total number of children served should be higher than total number of families served
- ❖ Total number of children served and FTE of staff now have separate categories for Special Needs Resourcing to allow for separate reporting of Special Needs Resourcing under A404 - Transformation
- ❖ The totals that appear on page 3 should represent the activity for the entire year

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

PURPOSE

Schedule 2.1 captures information on the number, full-time equivalency (FTE), salaries and benefits of individuals performing duties under various detail codes. These individuals MUST BE employees of your First Nation as this schedule only captures staffing under a direct delivery of service model. Include all staffing expenditures even if funded from other sources and not fully subsidized by the ministry.

This schedule is comprised of 5 pages:

- Page 1 = detail codes A370 & A377 (Interim actuals to September 30, 2014)
- Page 2 = detail code A402 & A404 (Interim actuals to September 30, 2014)
- Page 3 = detail codes A370 & A377 (Projections from October to March 31, 2015)
- Page 4 = detail code A402 & A404 (Projections from October to March 31, 2015)
- Page 5 = detail code A370, A 377, A402 & A404 (Total - actuals plus projections)

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 2.1 – Staffing Schedule (Direct Delivery of Service)”. For each of the services directly provided by the FN, complete columns 1 through 7 as applicable on pages 1 to 4.

Pages 1 & 2) Interim Actuals (April – September)

You are required to report the staffing information below based on what actually occurred from April to September.

Schedule is divided into two sections: Program staff and program administration staff

Program Staff is defined as 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, admin staff, and finance clerks.

How to report data in this section of the schedule (April – September):

Consider the following scenario: You have 1 full-time salaried employee who earns \$60,000 a year. You also have 1 part-time hourly person who earns \$18 / hour who works 20 hours per week from April – September, then 30 hours per week from October – March.

	#	FTE	Salaries
Full-time Person	1	1.0	\$30,000
Part-time Person	1	0.57	\$ 9,360

Assuming salaries are the same in each 6 month period

20 hrs * 18/ hr * 26 weeks

20 hrs per week / 35 hrs per week

Under column 1, enter the position title of the individuals.

Under columns 2 and 5, enter the number of individuals. A whole number is required to designate an individual regardless of whether he or she is full-time or part-time.

Under columns 3 and 6, enter the full-time equivalency of individuals. For a refresher on how to calculate full-time equivalency, please see page 4 above.

HINT: The FTE reported in columns 3 and 6 respectively should never be greater than the number of individuals reported in columns 2 and 5 respectively. This will create an error message which will need to be cleared before your submission can be promoted to active.

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.

Under columns 4 and 7 at line 1.30 enter the benefit costs for the individuals reported in that column. This account line includes mandatory Benefits (i.e. CPP, EI, and EHT), benefit plan costs (i.e. ADD, LTD, extended health, dental) as well as other benefits (i.e. WSIB) and maternity leave benefits.

Wage Subsidy Calculation Tool Method:

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 would be input on Schedule 2.3, row 1.10 under A392 Wage Subsidy and/or A404 Transformation, as applicable.

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

HINTS PERTAINING TO THE COMPLETION OF THIS SCHEDULE:

- ❖ Number of staff and salaries = must be entered with 0 decimal places
- ❖ FTE of staff = must be entered with 2 decimal places
- ❖ The FTE reported in columns 3 and 6 respectively should never be greater than the number of individuals reported in columns 2 and 5 respectively. This will create an error message which will need to be cleared before your submission can be promoted to active.

Pages 3 & 4) Projections (October - March)

You are required to report the staffing information based on the staffing that is planned for the period of October – March.

How to report data in this section of the schedule (October – March):

Let’s continue to use the example provided above: You still have 1 full-time salaried employee who earns \$60,000 a year. You also have 1 part-time hourly person who earns \$18 / hour and who works 20 hours per week from April - September, then 30 hours per week from October – March.

	#	FTE	Salaries
Full-time Person	0	1.0	\$30,000
Part-time Person	0	0.86	\$14,040

Assuming salaries are the same in each 6 month period

0 is reported as they were already counted in the April - Sept section. This is only **NET NEW** staff.

30 hrs / week
35 hrs / week

30 hours * 26 weeks * \$18 / hr

Page 5) Total (Fiscal Period)

There is no data entry required for this section. It is taking the data from the interim actuals to September 30th and adding it to the data from the projections in order to give us a revised projection of the level of service from April 1, 2014 to March 31, 2015 as follows:

Field Type	Calculation of Total (Fiscal Period)
#	(# Apr – Sep) + (# Oct – Mar*)
FTE	(Apr – Sep FTE based on full year) + (Oct – Mar FTE based on full year) / 2
\$	(\$ Apr - Sep) + (\$ Oct – Mar)

* Ensure that the October to March numbers only represent NET NEW numbers otherwise they will be double-counted.

You should review the numbers reported on this page to ensure that the total numbers reflect what you expected from your data entry in the top two sections.

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

PURPOSE

Schedule 2.3 captures information on gross expenditures for child care programs. Gross expenditures are defined as total expenditures including those funded from other sources/not fully funded by the Ministry of Education

This schedule comprises 11 expenditure categories.

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 2.3 – Schedule of Total Gross Expenditures”.

It is not necessary to report staffing costs on this schedule as salaries and benefits will automatically carry-forward from schedule 2.1.

Page 1 Upper Portion – Interim Actuals (April - September)

On this section of the page, you are required to enter the actual expenditures incurred by the FN from April 1st to September 30th inclusively.

Page 1 Lower Portion – Projections (October – March)

On this section of the page, you are required to enter the projected expenditures that are planned to be incurred by the FN from October 1st to March 31st. Ensure that you did not include any expenditure that were included on the upper portion of page 1.

Page 2 – Total of Fiscal Period

Except for A375 – Repairs & Maintenance, there is no data entry required for this section. It is taking the data from the interim actuals to September 30th and adding it to the data from the projections in order to give us a revised projection of the level of expenditures from April to March as follows:

<i>Field Type</i>	<i>Calculation of Total (Fiscal Period)</i>
\$	(\$ Apr - Sep) + (\$ Oct – Mar)

* Ensure that the October to March expenditures only represent NET NEW expenditures otherwise they will be double-counted.

You should review the numbers reported on this page to ensure that the total numbers reflect what you expected from your data entry in page 1.

For A375 – Repairs & Maintenance, please enter the projected expenditure for the fiscal period.

Enter the expenditures using the following guidance:

Salaries & Benefits

Automatically carries forward from Schedule 2.1. The amount of Wage Subsidy (A392) that is paid as salaries is to be entered in column 7.

Advertising and Promotion

Costs incurred by the FN for any promotion and publicity and dissemination of information. Included in this expenditure category are:

- 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.
- FN annual meetings, including refreshments, fees paid for a speaker, travel expenses of a speaker, printing and mailing of invitations, and advertising of the meeting.
- FN educational and promotional events and all other promotional and publicity costs
- Nominal awards given to staff members or volunteers, awards for outstanding distinction in the field in which the First Nation works.

Building Accommodation

All costs related to the building space or facilities occupied by the FN and the surrounding grounds. Included in this expenditure category are:

- Costs related to owned properties.

- Rental of space used by the FN 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, such as soaps, detergents, disinfectants, and supplies for washrooms such as paper towels, toilet paper, soap, light bulbs, etc.
- Window washing, gardening, removing waste, garbage, rubbish - and 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 First Nation owned and leased vehicles which is reported in travel).
- Expenditures incurred for regular ongoing costs related to water testing and maintenance of small water systems. Eligible expenditures include laboratory testing, chemicals, supplies/filters, courier costs, maintenance of water treatment equipment including replacement UV bulbs and training. Costs related to the purchase and installation of systems and equipment are not eligible.

Program Supplies, Equipment & Furnishings

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

NOTE: Do not include items that become the personal property of a child.

Purchase of Service

Costs incurred by the FN through a purchase of service agreement with an external agency where that agency provides the service, except for those related to administrative functions.

Operating transportation costs may be included in Fee Subsidy if they are part of the child care center's or private-home day care's budget. Capital costs such as the purchase of a bus are not eligible expenditures.

Purchase of Service – Wage Subsidy

Costs incurred by the First Nation to subsidize staffing costs for employees of an external agency, for which that agency provides service through a purchase of service agreement, except for costs related to administrative functions

Travel

Travel costs incurred by volunteers and staff. This expenditure category would include:

- 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.
- Auto insurance paid by the First Nation.
- Other travel related incidental costs including meals, accommodation, etc.
- Travel costs related to training and conferences are also included.

Services, Supplies and Technology

Costs incurred by the FN in its general administrative operation. Included in this expenditure category are:

- Postage and stationery (excluding amounts used in a promotional campaign, which should be reported in Advertising and Promotion).
- Telephone service costs.
- The cost of telegrams, courier service, transmission of computerized data telexes, and other communication costs..
- 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).
- The purchase price of typewriters, dictating machines, calculators, computers and components, communication systems or equipment, office desks and other office furniture, etc. whether as additions or replacements not exceeding \$1,000.
- The cost of cleaning and repairing dictating machines, calculators, computers and components, communication systems or equipment, office desks and furniture, etc., or cost of contracts for such maintenance.

Staff Training

All costs incurred by the FN in the recruitment and education of volunteers, board members and staff.

This expenditure category would include:

- Training and conference registration expenses.
- The cost of reference books and periodicals supplied by the First Nation.
- Other training education and conference expenses incurred by the First Nation 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. Included in this expenditure category is:

- Legal and related worker fees for services rendered to clients..
- Any other client related purchased service, e.g.:
 - 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

HINTS:

- 1) Non-Case/client-related professional services are reported in Purchased Professional Services - Non client.

- 2) Purchased 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. Included in this expenditure category are:

- Fees paid for administrative or corporate legal work and court costs, etc.; auditing the First Nation's books including fees paid to data centres 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).
- Fees paid for consultation and other professional service costs incurred to plan, implement, or support Supervisor Network-Capacity services.

HINTS:

- 1) Salaries for regular bookkeeping services should be reported under 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) Purchased professional services (non-client) should only be used for a purchase of service from an organization that is not your own.

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. This would be revenue in excess of the legislated provincial cost sharing agreement.

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 2.4 – Schedule of Adjusted Gross Expenditures”.

Page 1 Upper Portion – Interim Actuals (April – September 30)

On the upper portion of this page, enter the actual adjustments to gross expenditures for parent contributions and other offsetting revenues that the First Nation has received from April 1st to September 30th inclusively.

Page 1 Middle Portion – Projections (October – March)

On the middle portion of this page, enter the projected adjustments to gross expenditures for parent contributions and other offsetting revenues that the First Nation will receive from October to March. Ensure that you did not include any amounts that were previously included in the upper portion of this

page.

Page 1 Lower Portion – Total (Fiscal Period)

There is no data entry required for this section. It is taking the data from the interim actuals to September 30th and adding it to the data from the projections in order to give us a revised projection of the level of adjusted gross expenditures from April to March as follows:

Field Type	Calculation of Total (Fiscal Period)
\$	(\$ Apr - Sep) + (\$ Oct – Mar)

* Ensure that the October to March adjustments or offsetting revenues only represent NET NEW adjustments or offsetting revenues otherwise they will be double-counted.

You should review the numbers reported on this page to ensure that the total numbers reflect what you expected from your data entry in the previous 2 sections.

Complete the schedule with the following guidance:

Parental Contribution

In this row, enter any parental contributions for subsidized child care spaces for which the parents pay 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 for which 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 as well as any other donations, fundraising activities and any other grants

You are requested to enter the type or source of revenue as well as the amount of the revenue. Please enter the applicable amounts as negative values.

STEP # 6 – Completion of Schedule 2.9, Page 1-3 Family Support Programs- Data Elements

PURPOSE

Schedule 2.9 - page 1-3 captures information on data elements related to Family Support Programs (FSP). This schedule only applies to First Nations that receive Family Support Program funding. If your First Nation **does not receive** funding for Family Support Programs, **you may proceed to Step #11.**

HOW TO COMPLETE

First Nations are required to report their projected service levels for each of the Family Support Programs listed in columns 1 – 4 where applicable.

Page 1 - Interim Actuals (April - September)

On this section of the page, you are required to enter the actual service level incurred by the FN from April 1st to September 30th inclusively.

Page 2 - Projections (October – March)

On this section of the page, you are required to enter the projected service that are planned to be incurred by the FN from October 1st to March 31st. Ensure that you did not include any data elements that were included on page 1.

Page 3 – Total of Fiscal Period

There is no data entry required for this section. It is taking the data from the interim actuals to September 30th and adding it to the data from the projections in order to give us a revised projection of the service level from April to March.

You should review the numbers reported on this page to ensure that the total numbers reflect what you expected from your data entry in page 1 & 2.

HINT: Data elements on this page are required to be entered with no decimal places. 2 decimal places allowed for reporting of the number of hours of training, workshops, media events or conferences

STEP # 7 – Completion of Schedule 2.9, Page 4-6, Family Support Programs- Operational Support- Program Staff

PURPOSE

Schedule 2.9 - page 4-6 captures information on the number, full-time equivalency (FTE), salaries and benefits of individuals performing duties for operational support of Family Support Programs (FSP). This schedule only applies to those First Nations that receive FSP funding.

HOW TO COMPLETE

For each of the Family Support Programs listed and provided by the First Nation, complete columns 1-7 as applicable.

HINT: In deciding if the staffing should be reported on this schedule or Schedule 2.9 – page 7-9, ask the following question: “Would the position still exist if the Family Support Program closed?” If the position would continue to exist, report the position on Schedule 2.9 – page 7-9; otherwise report them on Schedule 2.9 – page 4-6.

Under column 1, enter the position title of the individuals.

Under column 2 and/or column 5, enter the number of individuals. A whole number is required to designate an individual whether he/she is full-time or part-time.

Under column 3 and/or column 6, enter the full-time equivalency of individuals. Under column 4 and/or column 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. Ensure that you have not included benefits in this column, as they are to be reported strictly on line 1.10 and 1.21 and 1.32 in aggregate for each detail code. This account 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).

HINT: An error message will result in column 8 if the FTE of staff reported in column 3 and/or column 6 exceeds the number of staff reported in column 2 and/or column 5 on the same line respectively. Any error messages will need to be cleared in order to promote your submission to active.

Page 4 Interim Actuals (April - September)

On this section of the page, you are required to enter the actual FTE, salaries and benefits of individuals performing duties for operation support of FSP incurred by the FN from April 1st to September 30th inclusively.

Page 5 Projections (October – March)

On this section of the page, you are required to enter the projected FTE, salaries and benefits of individuals performing duties for operation support of FSP incurred by the FN from October 1st to March 31st. Ensure that you did not include any data that were included on page 4.

Page 6 – Total of Fiscal Period

There is no data entry required for this section. It is taking the data from the interim actuals to September 30th and adding it to the data from the projections in order to give us a revised projection of the level of expenditures from April to March.

You should review the numbers reported on this page to ensure that the total numbers reflect what you expected from your data entry in page 4 & 5.

STEP # 8 – Completion of Schedule 2.9, Page 7-9, Family Support Programs- Administration- Staff

PURPOSE

Schedule 2.9 - page 7-9 captures information on the number, full-time equivalency (FTE), salaries and benefits of individuals who support the administration of Family Support Programs (FSP). This schedule only applies to those First Nations that receive FSP funding.

Any administration costs that can logically be assigned to administering Family Support Programs are considered administration costs. This schedule is where the First Nation should include staffing charge backs from central departments (e.g. IT, HR, Finance, etc.). Where possible, the number of staff and FTE for these charge back costs should be provided in this schedule.

HOW TO COMPLETE

Please follow the same steps as those identified in step #7 above to report the number, FTE, salary and benefit costs.

HINT: In deciding if the staffing should be reported on this schedule or Schedule 2.9 – page 4-6, ask the following question: “Would the position still exist if the Family Support Program closed?” If the position would continue to exist, report the position on Schedule 2.9 – page 7-9; otherwise report them

on Schedule 2.9 – page 4-6.

HINT: An error message will result in column 8 if the FTE of staff reported in column 3 and/or column 6 exceeds the number of staff reported in column 2 and/or column 5 on the same line respectively. Any error messages will need to be cleared in order to promote your submission to active.

STEP # 9 – Completion of Schedule 2.9, Page 10-12, Family Support Programs- Adjusted Gross Expenditures

PURPOSE

Schedule 2.9 - page 10-12 captures information on gross expenditures and revenue streams for Family Support Programs (FSP) by detail code. This schedule only applies to those First Nations that receive FSP funding.

HOW TO COMPLETE

Gross expenditures

Gross expenditures are defined as total expenses regardless of whether the funding is provided by the Ministry, or other contributions or offsetting revenues. First Nations are to include all expenses for Family Support Programs, ***regardless of the funding source.***

This schedule is broken down into three sections as follows:

- Section 1: Operational Expenses
- Section 2: Administration
- Section 3: Offsetting Revenue

The sections are further broken down into different categories. Expenditures are to be reported in the appropriate categories in which the projected expense is to be incurred.

The administrative salaries are carried over from page 9 – Family Support Programs – Administration – Staff. The operational support – program staff salaries are to be input in this schedule. Please note that the sum of lines 1 and 2 (Salaries & Benefits – Line Personnel and salaries & Benefits – Management and Operational Support) should equal page 6 – Family Support Programs – Operational Support – Program Staff.

Ministry of Education has undertaken a modified status-quo approach for expenses reporting. As such, for consistency purposes, the entities are required to follow the prior guidelines when deciding which line to report certain expenses. For further questions, please contact your Financial Analyst.

HINT: A warning message will appear in the Warnings page if expenses are reported under a program that has no allocation. The warning messages will still allow you to promote your submission to active.

HINT: An error message will appear in the Errors page if FSP administration expenses exceed 10% of total FSP allocation.

STEP # 10 – Completion of Schedule 2.9, Page 13, Family Support Programs- Entitlement Calculation

PURPOSE

Schedule 2.9 – page 13 captures the Family Support Programs funding entitlement for your First Nation. It takes into consideration the level of expenditures projected, your cost sharing requirements, and the financial flexibility policies as set out in the Ontario Child Care Business Practice, Service and Funding Guideline 2014-15.

This schedule consists of three sections:

- Full Flexibility Entitlements
- Limited Flexibility Entitlements
- No Flexibility Entitlements

HOW TO COMPLETE

There is no data entry required on this schedule as all the required data has been pre-loaded or comes from other schedules in the submission. The allocation for the Family Support Programs should be checked against schedule 3 – Allocations for Operating and other purposes. The expenses flow from Schedule 2.9 – page 10-12 – Family Support Programs – Adjusted Gross Expenditures

Section 1 – Full Flexibility Entitlements

- This section calculates the entitlement for the detail codes that have full financial flexibility.
- The entitlements for these detail codes are calculated as the lesser of the allocation and the respective adjusted gross expenditures presented in schedule 2.9 – page 10-12.
- The application of the flexibility for a particular detail code is shown in column “Application of flexibility”

Section 2 - Limited Flexibility Entitlements

- This section calculates the entitlement for the A525 – ECD - Aboriginal allocation, which has exception to full financial flexibility.
- The entitlement for this detail code is calculated as the lesser of the allocation and the adjusted gross expenditures presented in schedule 2.9 – page 10-12
- NOTE: DOES NOT APPLY TO FIRST NATIONS

Section 3 – No Flexibility Entitlements

- This section calculates the entitlement for the detail codes which have no flexibility.
- The entitlement for these detail codes are calculated as the lesser of the allocation and the respective adjusted gross expenditures presented in schedule 2.9 – page 10-12.

Total entitlement for Family Support Programs is calculated at the bottom of the schedule.

STEP # 11 – Completion of Schedule 3.1 (Entitlement Calculation)

PURPOSE

Schedule 3.1 captures the funding entitlement of the FN. 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 the bottom is noted as **“For Ministry use only”** which summarizes the operating funding entitlement to the First Nation for monthly payment purposes.

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 3.1 – Schedule of Funding Entitlement”.

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

Important Note: If the total entitlement is lower than the total Ministry allocation, an error message will be displayed in the errors report page (which will preclude you from submitting). This does not necessarily indicate that the information entered is not complete and/or incorrect. If you are certain that the information entered in your submission is correct, please use the “edit” button while on schedule 3.1, and choose “yes” in the drop-down box at the bottom of schedule 3.1. Doing so will confirm that the information entered in the submission is correct and clear the error warning.

Financial Flexibility

First Nations have full financial flexibility between the following detail codes:

- Funds may be transferred between Special Needs Resourcing (A377) and Wage Subsidy (A392).
- Funds may be transferred between Ontario Works – Formal (A402) and Ontario Works – Informal (A403).
- Funds may be transferred from Transformation (A404) (one time transformation funding) to Network Capacity (A405).

HINT:

- 1) One copy of Schedule 3.1 must be printed off from the active EFIS submission, signed and sent or emailed to the Ministry of Education.

STEP # 12 – Completion of Schedule 4.2 (Transition Funding Annual Usage)

PURPOSE

Schedule 4.2 captures the annual usage of the transition funding provided to some First Nations.

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 4.2 – Transition Funding Annual Usage”.

Transition funding received in 2012/13 of this schedule is pre-populated. You are required to input on row 2 and 2.1 the amount of this transition funding that you used in the 2012/13 and 2013/14 fiscal years (corresponding with amounts reported in the 2012/13 and 2013/14 financial statement submissions) and input on row 4 the amount of transition funding that you used in the 2014/15 fiscal year.

The annual usage in 2012/13, 2013/14, and 2014/15 are deducted from the transition funding received for 2012/13 to determine the projected amount available as at March 31, 2015.

HINT: Only complete this schedule if you received transition funding in 2012/13.

STEP # 13 – Review of Submission

PURPOSE

The last 3 schedules in the Revised Estimates 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 Revised Estimates. This will hopefully expedite the review process and reduce the number of queries that you receive.

The schedules are as follows:

1. Error Messages
2. Warning Messages
3. Data Analysis

HOW TO COMPLETE

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:

1. Error messages, follow-up on any item where “ERROR” is identified in the far right column in order to clear the message.
2. Warning messages, follow-up on any item where “Warning” is identified in the far right column in order to clear the message.

3. Data Analysis & Review, review the values reported for consistency of reporting between detail codes.

HINTS:

- 1) You cannot promote your submission to active status if you have not cleared “ERROR” messages.
- 2) All possible error messages are visible; however, you only have an error message if the word “ERROR” appears at the far right of a particular message.

Reporting

After completing steps # 1 – 13, please hit the “update to latest version” button to ensure that you are using the most recent version of the Revised Estimates document set. Once that is processed, the data in the submission file should now be complete.

FN’s are required to send TWO original signed copies of the following two documents:

- 1) Cover Page
- 2) Schedule 3.1

These EFIS forms mentioned above are to be printed out from the active EFIS submission of the 2014/15 Revised Estimates. All aforementioned documents are to be sent by November 28th, 2014 to:

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

FNs are not required to send hard copy print-outs of their **full** submission.

Once a submission is promoted to “active” status, a FN has formally submitted their Revised Estimates to the Ministry of Education.

Review and Approval of Revised Estimates Submission

Financial analysts from the Financial Analysis & Accountability Branch will review the revised estimates submission once it has been promoted to “active” status. The financial analysts will create a “FO reviewed” copy of the original submission and process any changes that are required following communications with the Early Learning Division and the First Nation. Once the file has been reviewed, the First Nation will receive an e-mail from its financial analyst that the review process is complete.

Assistance with EFIS

For user/navigation assistance on EFIS, contact:

Olivia Iemma Tel: (416) 325-2052 E-mail: Olivia.Iemma@ontario.ca

For log in assistance, contact:

Mark Bonham Tel: (416) 325-8571 E-mail: Mark.Bonham@ontario.ca

For data input assistance, contact your Financial Analyst by following this link:

[Financial Analyst Assignment List](#)

Alternatively, they are also listed here for your convenience:

Adrienne Han	Tel : (416) 212-9216 E-mail : Adrienne.Han@ontario.ca
Argen Elezi	Tel : (416) 326-5423 E-mail : Argen.Elezi@ontario.ca
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