First Nations

Instructions on Completing the 2016-17 Interim Report in EFIS 2.0

Note: A separate instructions guide on completing the 2016-17 Interim Report Submission for Family Support Programs is available on the FAAB website. https://efis.fma.csc.gov.on.ca/faab/CCMemos_2016.htm

Purpose

The Interim Report submission will identify the level of provision of child care services and associated expenditures and revenues by the First Nations for the current fiscal year as follows:

- Interim Actuals – Actual service levels, expenditures and revenue allocations from April 1, 2016 to September 30, 2016
- Projections – Projected service levels, expenditures and revenue allocations from October 1, 2016 to March 31, 2017

To Start

Open the following link and login to EFIS 2.0 with your user ID and password:

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

Once you have logged in to EFIS 2.0, please select the correct application for First Nations: F1617RES

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 F1617RES_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

**Please note that there is no file-naming convention for submissions completed in EFIS 2.0. To submit your file, promote your "Recipient Working Version" to "Recipient Active Version" status (see Step #10 for more information).

Reporting in EFIS 2.0

The ‘My Task List’ section has the following two categories:

1. Submission Input and Query

Input and Results	Lists all schedules that must be completed to file your submission to the Ministry.
Reports	Allows you to print schedules, export data to excel, and save schedules as PDF files.
Validation Formats	Provides validation formats for each schedule.

2. Submission Management

Version Description and Summary	Lists all of the different versions of the file and the applicable notes.
Copy Data to Recipient FA Viewable Version	Allows you to copy your submission so that your FA can view your submission.
Flag Submission for Approval	Flags the submission for approval (to be completed by modifier).
Validate and Promote for Approval	Validates and promotes the submission for approval. See Step #10 for more information.

Suggested Order of Entry

It is recommended that the Interim Report submission is completed in the order in which the schedules are listed under the “Input and Results” section:

- 1.1 Schedule of Service Data
- 2.1 Staffing Schedule (Direct Delivery of Services)
- 2.3 Schedule of Total Gross Expenditures
- 2.4 Schedule of Adjusted Gross Expenditures

- 3.1 Entitlement Calculation
- 4.2 Transition Funding Annual Usage
- Errors, Warnings & Data Analysis and Review
- Guideline Adherence**

**Please ensure that the “Guideline Adherence” Schedule is completed. Once all the schedules have been completed and the submission has been made active, the Certificate, Schedule 2.3, and Schedule 3.1 – Summary of Entitlement must be printed from the ‘Reports’ section, signed, and sent to the Ministry (by e-mailing scanned copies to childcarefunding@ontario.ca or by regular mail).

Step #1 Schedule 1.1 – Schedule of Service Data

PURPOSE

Schedule 1.1 captures all of the required service data elements. The definition of each data element can be found in the Ontario Child Care Business Practices, Service and Funding Guideline 2016-2017 for First Nations and Child Care Transfer Payment Agencies (please see Appendix A, "Data Elements and Definitions").

HOW TO COMPLETE

In EFIS 2.0, under SUBMISSION INPUT AND QUERY. INPUT AND RESULTS, select:

"Schedule 1.1 – Schedule of Service Data"

The "Schedule of Service Data" is divided into the following three tabs:

- Interim Actuals report actuals for the 6-month period from April 1, 2016 to September 30, 2016
- Projections report projections for the 6-month period from October 1, 2016 to March 31, 2017
- Total automatically calculates the total of Interim Actuals and Projections for the Fiscal Period April 1, 2016 to March 31, 2017

In both the Interim Actuals and Projections tabs, report the required (see Guideline, Appendix A child care data elements and definitions) service data elements for detail codes under which the First Nation receives a funding allocation:

- Average Monthly Number of Children Served
- Number of Children Served – Fee Subsidy, Ontario Works and Transformation
- Number of Families Served – Ontario Works
- Number of Children Served – Special Needs Resourcing
- Number of Full Time Equivalent (FTE)
- Number of Licensed Programs or Centres Funded for Repairs & Maintenance, Transformation and Small Water Works
- Number of Participants for Supervisor Network Capacity

SCHEDULE 1.1 DATA FORMATS

Data elements must be entered with no decimal places, with the following two exceptions:

1) Average Monthly Number of Children Served can be entered with 1 decimal place and 2) FTEs can be entered with 2 decimal places.

INTERIM ACTUALS (APRIL 1, 2016 TO SEPTEMBER 30, 2016)

The following table is provided to illustrate how to calculate some of the requested data elements for the interim 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

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 6 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) ÷ 6 months

82 ÷ 6 months

= 13.7

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) = 17
   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, 2016 to September 30, 2016. 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' total 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 during the interim period. The table on Page 5 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.

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 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 = # of hours scheduled to work for each staff/ # of hours in a 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 is 40 hours per week for each of the 3 staff members

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 FTE*

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

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

5. How to calculate the number of licensed centres funded

The total number of licensed centres funded is the sum of all centres that received Health and Safety Funding or Small Water Works Funding from April 1, 2016 to September 30, 2016. If your First Nation does not receive any funding for any of these detail codes, please report 0.

6. How to calculate the number of participants supported

The number of participants supported is a data element that is part of the reporting on A405 – Supervisor Network – Capacity expenditures. It is the number of child care staff that received funding to participate in network meetings or engage in professional development activities from April 1, 2016 to September 30, 2016.

PROJECTIONS (OCTOBER 1, 2016 TO MARCH 31, 2017)

In this tab, you are required to enter the projected level of service that is planned to be provided by the First Nation from October 1, 2016 to March 31, 2017 inclusively. Please read the following notes carefully on how to complete the section to ensure that data is not double-counted. Here are examples of how to calculate data elements for Projections:

1. Average monthly number of children

Refer to the example provided on Page 5 for Interim Actuals and simply change the months from April to September to October to March

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

2. Total number of children served

For the projected period, you are required to report new enrolments only. Consider the following scenario: You had 14 children enrolled from April to September. From

October to March, you had no new children enrol. Therefore, you must report 0 for the total number of children served during the projected period from October to March.

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

TOTAL (APRIL 1, 2016 TO MARCH 31, 2017)

There is no data entry required for this tab. Data from the Interim Actuals (from April 1, 2016 to September 30, 2016) is added to the data from the Projections (from October 1, 2016 to March 31, 2017) in order to provide an Interim Report of the level of service from April 1, 2016 to March 31, 2017 as follows:

Field Type	Calculation of "Total" Tab
Average Monthly Number Served	Interim Actuals (Average Monthly #) + Projections (Average Monthly #)/2
Total Number Served	Interim Actuals (Total # Served) + Projection (Total # Served)*
FTE	Interim Actuals FTE (based on full year) + Projection FTE (based on full year)/2

*NOTE: Ensure that the projected numbers (from October to March) only represent NET NEW numbers; otherwise they will be double-counted. Review the numbers generated in the Total to ensure that the total numbers reflect what you expected from your data entry in the previous two tabs (Interim Actuals and Projections).

Step #2 Schedule 2.1 – Staffing Schedule

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 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 "Staffing Schedule (Direct Delivery of Services)" is divided into the following three tabs:

- Interim Actuals report actuals for the 6-month period from April 1, 2016 to September 30, 2016
- Projections report projections for the 6-month period from October 1, 2016 to March 31, 2017
- Total automatically calculates the total of Interim Actuals and Projections for the Fiscal Period April 1, 2016 to March 31, 2017

In the Interim Actuals and Projections tabs, report on the following five detail codes:

1. A370 – Fee Subsidy or A371 – Fee Subsidy
2. A377 – Special Needs Resourcing
3. A402 – Ontario Works – Formal
4. A404 – Transformation

Each tab (Interim Actuals and Projections) 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.

In both the Interim Actuals (from April 1, 2016 to September 30, 2016) and Projections (October 1, 2016 to March 31, 2017) tabs, complete the following fields for each applicable service directly provided by your First Nation:

- 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 (see example on Page 12):

FORMULA (6-MONTHS)	For example, if a part-time staff works for 15 hours every week, their FTE = 0.43
= # hours worked during 6 month period/ 35 hours per week ×26 weeks	(15 hours ×26 weeks)/ 910 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, or wage enhancement in this column. Wage Subsidy is to be reported on schedule 2.3.
- 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 Program for all Staff Listed: 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 program admin staff.

You can complete Schedule 2.1 using one of the following two methods:

1. Manual Calculation
2. Wage Subsidy Calculation Tool

Method 1: Manual Calculation

- 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 from April to September, then 30 hours a week from October to March.
- The standard working hours per week in this scenario is 35 hours

Interim Actuals (April to September)

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)

2. Calculate the salary for each employee: • Employee #1 Salary = $30,000 ($60,000 annual salary ÷ (6 months/12 months))
   - Employee #2 Salary = $9,360 ($18 per hour X 20 hours per week X 26 weeks)

Position	# of Staff	FTE	Salary
Employee #1: Full-Time Staff	1	1.00	$30,000
Employee #2: Part-Time Staff	1	0.57	$9,360

Projections (October to March)

3. Calculate FTE for each employee:
   - Employee #1 FTE = 1.00
   - Employee #2 FTE = 0.86 (30 hours per week ÷ 35 hours standard work week)
4. Calculate the salary for each employee:
   - Employee #1 Salary = $30,000 ($60,000 annual salary ÷ (6 months/12 months))
   - Employee #2 Salary = $14,040 ($18 per hour X 30 hours per week X 26 weeks)

Position	# of Staff	FTE	Salary
Employee #1: Full-Time Staff	0 0 is reported as these employees were already counted in the Interim Actuals (April to September). Enter # of staff for NET NEW staff only.	1.00	$30,000
Employee #2: Part-Time Staff	0	0.86	$14,040

Method 2: Wage Subsidy Calculation Tool

The ‘Optional Wage Subsidy Calculation Tool’ was sent with ELCC8 Memo on May 17, 2013. Please contact your Financial Analyst if you require a copy of the 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.

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

- Under the “Description” column, enter the position title of the individuals as per the “Staff Position” column in the tool.
- Under the “Number of Staff” columns, enter the number of individuals as per the above calculation method under the applicable detail code.
- Under the “Number of FTE” columns, enter the full-time equivalency of individuals as per the “FTE” column in the tool under the applicable detail code.
- Under the “Salaries” columns, 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 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 entered on Schedule 2.3, top row under A392 Wage Subsidy and/or A404 Transformation, as applicable.

TOTAL (APRIL 1, 2016 TO MARCH 31, 2017)

There is no data entry required for this tab. Data from the Interim Actuals (from April 1, 2016 to September 30, 2016) is added to the data from the Projections (from October 1, 2016 to March 31, 2017) in order to provide an Interim Report of the level of service from April 1, 2016 to March 31, 2017 as follows:

Field Type	Calculation of “Total” Tab
Salaries and Benefits (S&B)	Interim Actuals (Total S&B $) + Projections (Total S&B $)
Number of Staff (#)	Interim Actuals (Total # of Staff) + Projection (Total # of Staff)*

FTE	Interim Actuals FTE (based on full year) + Projection FTE (based on full year)/2

*NOTE: Ensure that the projected numbers (from October to March) only represent NET NEW numbers; otherwise they will be double-counted. Review the numbers generated in the Total to ensure that the total numbers reflect what you expected from your data entry in the previous two tabs (Interim Actuals and Projections).

HINTS

- The Number of Staff and the Salary amount must be entered as **whole numbers**; *NO decimal places*.
- Wage Subsidy salaries and benefits are to be reported on **schedule 2.3**, NOT schedule 2.1.
- 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”.
- Wage Enhancement should NOT be included in the salaries and benefits reported on Schedule 2.1

Step #4 Schedule 2.3 – Total 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

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

"Schedule 2.3 – Schedule of Total Gross Expenditures"

The "Schedule of Total Gross Expenditures" is divided into the following three tabs:

- Interim Actuals report actuals for the 6-month period from April 1, 2016 to September 30, 2016
- Projections report projections for the 6-month period from October 1, 2016 to March 31, 2017
- Total automatically calculates the total of Interim Actuals and Projections for the Fiscal Period April 1, 2016 to March 31, 2017

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. Adverting 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

*** It is not necessary to report staffing costs for Fee Subsidy, SNR, OW – Formal, and Transformation on Schedule 2.3 as these salaries and benefits will automatically carry-forward from Schedule 2.1.

INTERIM ACTUALS (APRIL 1, 2016 TO SEPTEMBER 30, 2016)

In the "Interim Actuals" tab, you are required to enter the actual expenditures incurred by the First Nation from April 1, 2016 to September 30, 2016 inclusively.

PROJECTIONS (OCTOBER 1, 2016 TO MARCH 31, 2017)

In the "Projections" tab, you are required to enter the projected expenditures that are planned to be incurred by the First Nation from October 1, 2016 to March 31, 2017. Ensure that you did not include expenditures that were included in the "Interim Actuals" tab.

TOTAL (APRIL 1, 2016 TO MARCH 31, 2017)

There is no data entry required for this tab. Data from the Interim Actuals (from April 1, 2016 to September 30, 2016) is added to the data from the Projections (from October 1, 2016 to March 31, 2017) in order to provide an Interim Report of the level of service from April 1, 2016 to March 31, 2017 as follows:

Field Type	Calculation of "Total" Tab
Expenditures ($)	Interim Actuals (Total Expenditures $) + Projections (Total Expenditures $)

*NOTE: Ensure that the projected expenditures (from October to March) only represent NET NEW numbers; otherwise they will be double-counted. Review the expenditures generated in the "Total" tab to ensure that the total expenditures reflect what you expected from your data entry in the previous two tabs (Interim Actuals and Projections).

Gross Expenditures: Definitions & Examples

Category	Definition	Examples of Expenditures
Salaries & Benefits	Automatically pre-populated from Schedule 2.1 for A370 – Fee Subsidy, A371 – Fee Subsidy, A377 – Special Needs Resourcing, A402 – Ontario Works-Formal, and A404 – Transformation. Please enter salaries and benefits for A392 – Wage Subsidy and A394 – Pay Equity Union Settlement in Schedule 2.3.	

Advertising & Promotion	Costs incurred by the First Nation Day Care Centre for any promotion, publicity and/or dissemination of information.	• 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.
Building Accommodation	All costs related to the building space or facilities occupied by the First Nation Day Care Centre and the surrounding grounds.	• 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)
Program Supplies, Equipment & Furnishings	All costs incurred by the First Nation Day Care Centre for the delivery of programs directly to clients.	• 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 Services	These are costs incurred by the First Nation Day 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	• Allowances per kilometre for use of personal

	volunteers and staff.	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 Day Care Centre in its general administrative operation.	• 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) • 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 Day Care Centre in the recruitment and education of volunteers, board members and staff.	• 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 Day Care Centre in purchasing professional services for clients.	• 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 HINTS: 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 Day Care Centre in purchasing non-client related professional services for which the First Nation itself does not employ staff.	• 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). HINTS: 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.
Transformation – Special Needs Resourcing (SNR)	Transformation funding is ongoing funding to support program viability and quality and assists with the transformation of child care in First Nation communities. Child Care Transformation funding may be used to cover expenses related to Special Needs Resourcing	• Provision of staff, equipment, supplies or services to support children with special needs. • Hire or acquire the services of a resource teacher/consultant or supplemental staff where necessary. • Provide training for staff working with children with

		special needs. • Purchase or lease specialized equipment and supplies to support children with special needs.
Transformation – Play Materials and Equipment	Cost of purchasing play-based materials and equipment for child care programs	• Cost of creating indoor and outdoor spaces that invite children to investigate, imagine, think, create, solve problems, collaborate, communicate and make meaning from their experiences. Consider providing interesting and open-ended materials that children can use in many ways. • Cost of creating environments that support children's connections to the natural world. Consider programs where they can engage in vigorous physical play in natural outdoor spaces and playgrounds that present manageable levels of challenge. Examples may include creating a natural playground space or adding a sandbox to the outdoor play area. • Play-based material and equipment funding may also be used to purchase

		non- consumable supplies/equipment that supports the regular operation of the child care program (e.g. kitchen supplies). • Play-based material and equipment funding may also be used for minor renovations, such as lowering sinks/countertops to provide easier access for children to wash their hands.
Transformation – IT Upgrades	Cost of IT upgrades that help facilitate internet connectivity for child care business purposes	• IT upgrades to support the purchase of IT equipment that enables child care staff to connect to the internet for business purposes.

Step #5 Schedule 2.4 – 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 Expenditure”

The “Schedule of Adjusted Gross Expenditures” is divided into the following three tabs:

- Interim Actuals report actuals for the 6-month period from April 1, 2016 to September 30, 2016
- Projections report projections for the 6-month period from October 1, 2016 to March 31, 2017
- Total automatically calculates the total of Interim Actuals and Projections for the Fiscal Period April 1, 2016 to March 31, 2017

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.

INTERIM ACTUALS (APRIL 1, 2016 TO SEPTEMBER 30, 2016)

In the “Interim Actuals” tab, enter the actual adjustments to gross expenditures for parent contributions and other offsetting revenues that the First Nation has received from April 1, 2016 to September 30, 2016 inclusively.

PROJECTIONS (OCTOBER 1, 2016 TO MARCH 31, 2017)

In the “Projections” tab, enter the projected adjustments to gross expenditures for parent contributions and other offsetting revenues that the First Nation will receive from October 1, 2016 to March 31, 2017. Ensure that you did not include any amounts that were previously included in the upper portion of this page.

TOTAL (APRIL 1, 2016 TO MARCH 31, 2017)

There is no data entry required for the “Total” tab. Data from the Interim Actuals (from April 1, 2016 to September 30, 2016) is added to the data from the Projections (from October 1, 2016 to March 31, 2017) in order to provide an Interim Report of the level of service from April 1, 2016 to March 31, 2017 as follows:

Field Type	Calculation of “Total” Tab
Revenue & Expenditures (R&E)	Interim Actuals (Total R&E $) + Projections (Total R&E $)

*NOTE: Ensure that the projected expenditures (from October to March) only represent NET NEW numbers; otherwise they will be double-counted. Review the revenue and expenditures generated in the “Total” tab to ensure that the total revenue and expenditures reflect what you expected from your data entry in the previous two tabs.

Step #6 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. It calculates the funding entitlement and summarizes the operating funding entitlements for monthly payment purposes.

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 in the submission.

Important Note: If the Total Child Care Entitlement is lower than the total Ministry Allocation, you must open the “Summary of Entitlement” tab and select “Yes” where asked “Are you willing to proceed based on the recovery amount above?”

If you do not select “Yes” 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”.

IMPORTANT!

- Once you have reviewed the Entitlement Calculation, one copy of Schedule 3.1 – Summary of Entitlement, Certificate, and Schedule 2.3 as “Recipient Active Version” must be printed from Reports, signed and sent to the Ministry of Education.

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 Ontario Child Care Business Practice, Service and Funding Guideline – Section 4 for more details).

Funding between detail codes can be realigned as follows:

<table>
<tr><td>Special Needs Resourcing (A377)

Transferable to Wage Subsidy (A392) and Supervisor Network and Capacity Building (A405)</td><td>Wage Subsidy (A392)

Transferable to Special Needs Resourcing (A377)</td></tr>
<tr><td>Ontario Works Formal (402)

Transferable to Ontario Works Formal (403)</td><td>Ontario Works Formal (403)

Transferable to Ontario Works Formal (402)</td></tr>
<tr><td></td><td>Transformation Funding (A404)

• SNR, wage subsidy, fee subsidy, IT, played-based material and equipment

Transferable to Supervisor Network and Capacity Building Format (A405)</td></tr>
</table>

Detail Codes with NO Financial Flexibility – Funds may NOT be transferred out of or into the following detail codes:

- Child Care Regular Subsidies (A370)
- Child Care Regular Subsidies (A371)
- Repairs and Maintenance (A375)
- Pay Equity Union Settlement (A394)
- Wage Enhancement/Home Child Care Enhancement Grant (A406)
- Small Water Works Child Care (A515)

NOTE: There is no financial flexibility between child care and family support program funding.

Step #7 Schedule 4.2 – Transition Funding Annual Usage

PURPOSE

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

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 or are planning to use in the 2016-17 fiscal year.
- The “Usage in 2016-17” (as entered) is deducted from the “Transition Funding Balance at April 1, 2016” to determine the available “Transition Funding Balance at March 31, 2017”.
- See example below of Schedule 4.2:

	Interim Report No Detail Code No Subcategory
Transition Funding Received in 2012-13	54,600
Transition Funding Balance April 1st, 2016	39,762
Usage in 2016-17	35,000
Transition Funding Balance March 31st, 2017	4,762

Step #8 Review of Submission – Errors, Warnings, Data Analysis & Review

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:

“Data Analysis and Review” and “Errors and Warnings” (Errors and Warnings are displayed as separate expandable lists)

The last 3 schedules are as follows:

1. Error Messages - 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.
2. Warning Messages - Unlike error 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.
3. Data Analysis & Review - The Data Analysis & Review form calculates the staffing-to-children ratio for special needs resourcing as well as the average daily fee subsidy cost per child for the various detail codes. We encourage you to review the calculated amounts to ensure they are reasonable.

Step #9 Guideline Adherence

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.

Step #10 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 (MODIFIER)

Under “Submission Management”, select Submission Management and expand the folder by clicking on the “+” sign. The folder will expand and reveal 4 task boxes:

1. Version Description and Summary: This form 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. Copy Data to Recipient FA Viewable Version: This process is optional and can be used if you need your Financial Analyst (FA) to review your data in the Recipient Working Version. It will copy all of 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. Flag Submission for Approval: ‘YES’ must be selected in the highlighted cell to answer the question “Are you sure you want to promote the current Submission for approval?” The current submission will be the ‘Recipient Working Version’.
4. Validate and Promote for Approval: The process to validate and promote submission for approval is as follows:
    - 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.
    - NOTE: Please ensure that you click on the actual file name under “Planning Unit” and that the file is highlighted.
    - 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 2.0, review, and change the status to “Approve” in order to submit the EFIS 2.0 file to the Ministry.

HOW TO COMPLETE (APPROVER)

Once a submission has been promoted for approval by the Modifier, the Modifier no longer has write access to the Working Version and the next user in line is the Approver. The Approver is responsible for reviewing the submission and deciding how to proceed with it. The Approver has two choices: running the sign-off process on the submission or rejecting the submission. If the Approver decides to reject the submission, the submission is back in the hands of the Modifier. Once approved, the data is automatically copied from the Recipient Working Version to the Recipient Active Version as well as the FA Working Version.

Under “Submission Management”, 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 shows the various versions of the file. Ensure the “Recipient Active Version” has been activated and submitted to the Ministry once approver signs off in the “Recipient Approver Sign – Off” Schedule.

2. Recipient Approver Sign-Off: The steps to approve and sign-off on the submission are as follows:

- Under Submission Management click Recipient Approver Sign-Off
- Within the form, click the dropdown beside “Are you sure you want to sign-off the current submission?” and select Yes then click the Save icon.

The status of the Submission will be changed to Active and the Activation date will be updated.

3. Reject Submission: If the Approver decides that the submission is not satisfactory and not ready for further sign-off, the approver can reject and return the submission to the Modifier. The steps to reject the submission are as follows:

- Under Submission Management click Reject Submission
- Once the Recipient name under Planning Unit is selected, select Actions then select Change Status

- The Change Status screen will pop-up, select Reject from the Select Action dropdown list, and select <Automatic> from the Select Next Owner dropdown list. Enter comments if required, then select OK

The Approval status will change to Not Signed off. The Owner will revert back to the Modifier and Recipient Working version of the submission will no longer be read-only and changes can be made.

***IMPORTANT* Reports**

The report versions of your Certificate, Schedule 2.3 and Schedule 3.1 – Summary of Entitlement must be printed from the Recipient Active Version of the EFIS submission, and signed by 2 members of your First Nation who have signing authority. The signed reports must be sent to the Ministry either through regular mail or by email (scanned copies are acceptable).

Reporting: Requirements and Deadlines

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

CONGRATULATIONS!

You are now required to send the Ministry ONE original signed copy of the following “Recipient Active Version” REPORTS from your active 2016-17 Interim Report EFIS 2.0 submission:

1) Signed Certificate;
2) Signed Schedule 2.3; and
3) Signed Schedule 3.1 (“Summary of Entitlement” Schedule).

To print the reports, under SUBMISSION INPUT AND QUERY. REPORTS and select the reports you wish to print. By December 15, 2016 please scan and e-mail your forms to:

childcarefunding@ontario.ca

Or

Mail (regular mail) the relevant forms to:

Manager

Child Care Finance Unit

Financial Analysis & Accountability Branch

20th Floor, Mowat Block, 900 Bay Street

Toronto, Ontario

M7A 1L2

Once a submission is approved and promoted to ‘Active’ status, your entity has formally submitted the 2016-17 Interim Report - EFIS 2.0 file to the Ministry of Education.

Assistance: EFIS 2.0

For EFIS 2.0 log-in and access assistance, please contact:

EFIS Support at: efis.support@ontario.ca

OR

For data input assistance, please contact your assigned Financial Analyst. For the most current listing of financial analysts, please refer to the Financial Analysis & Accountability Branch (FAAB) website at the following link:

https://efis.fma.csc.gov.on.ca/faab/Contact_Us.htm