

**Canada-Yukon Early Learning and Child Care Agreement
Canada-Yukon Canada-Wide Learning and Child Care Agreement
Early Childhood Workforce Funding 2021-2022**

Financial Statements

For the year ended March 31, 2022

March 31, 2022

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Independent Auditors' Report

To the Director of Canada-Yukon Early Learning and Child Care Agreement

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statement of Canada-Yukon Early Learning and Child Care Agreement, Canada-Yukon Canada-Wide Early Learning and Child Care Agreement and the Early Childhood Workforce Funding for 2021-2022 (the "Agreements") as at March 31, 2022. The financial statements have been prepared by management in accordance with the financial and accountability provisions of the Agreements. These provisions indicate that the financial statement be prepared in accordance with generally accepted accounting principles. Management has interpreted that generally accepted accounting principles refer to Canadian public sector accounting standards used by the Government of Yukon.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Agreements as at March 31, 2022, in accordance with the financial and accountability provisions of the Agreements as interpreted by the Government of Yukon.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statement in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statement in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statement is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial statement. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Independent Auditors' Report (continued)

- ♦ Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ♦ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- ♦ Evaluate the overall presentation, structure and content of the financial statement, including the disclosures, and whether the financial statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Basis of Accounting and Restriction of Use

The financial statements were prepared by the Government of Yukon to meet the requirements of the Agreements and as a result, may not be suitable for another purpose. Our report is intended solely for the Government of Yukon and the Government of Canada, and should not be distributed to, or used by, parties other than the Government of Yukon and the Government of Canada.

Whitehorse, Canada
September 30, 2022


Chartered Professional Accountants

Canada-Yukon Early Learning and Child Care Agreement
Financial Statement 2021-2022

SUMMARY

| | | |
|---|--|--------------------|
| Revenue | | |
| Annual contribution from Canada | | \$2,419,617 |
| Carry forward from previous fiscal year | | \$0 |
| Total revenue | | \$2,419,617 |

| | | |
|---|-----------|--------------------|
| Expenses | | |
| Total program costs incurred | | \$2,158,055 |
| Administration Costs | | |
| the lesser of a) or b): | | |
| a) maximum amount (10% of contribution) | \$241,962 | |
| b) actual costs incurred | \$29,368 | \$29,368 |
| Total expense | | \$2,187,423 |

| | | |
|----------------------|--|------------------|
| Unspent funds | | \$232,194 |
|----------------------|--|------------------|

Carry forward and debts owed to Canada

| | | |
|---|-----|------------|
| Costs not eligible for carry forward | | |
| Unexpended amounts carried forward from previous fiscal year | | |
| Amount carried forward from previous fiscal year | \$0 | |
| Less: Amount expended of amount carried forward from previous fiscal year | \$0 | \$0 |
| Total costs not eligible for carry forward | | \$0 |

| | | |
|---|-----------|------------------|
| Carry forward | | |
| The lesser of a) or b): | | |
| a) maximum amount (10% of contribution paid or payable by Canada) | \$241,962 | |
| b) Unspent funds | \$232,194 | |
| Less: costs not eligible for carry forward | \$0 | \$232,194 |
| Total carry forward amount | | \$232,194 |

| | | |
|--------------------------------------|--|------------|
| Debts owed to Canada | | |
| Costs not eligible for carry forward | | \$0 |
| Plus: Additional unspent funds | | \$232,194 |
| Less: carry forward amount | | \$232,194 |
| Total debts owed to Canada | | \$0 |

Canada-Yukon Early Learning and Child Care Agreement
Financial Statement 2021-2022

Canada-Yukon ELCC Investment Breakdown

List all programs/initiatives and provide the actual expenditure amount for each:

Initiatives

| | |
|--|-------------|
| Yukon ELCC funding model | \$1,573,101 |
| Start-up funding | \$44,088 |
| Child Development Centre (program support) | \$280,000 |
| Child Development Centre (therapeutic preschool) | \$150,000 |
| Enhancement Fund | \$47,073 |
| Bursary | \$63,793 |

Administration

| | |
|----------------|----------|
| Administration | \$1,843 |
| Audit | \$27,525 |

| | |
|-----------------------------|--------------------|
| Total Costs Incurred | \$2,187,423 |
|-----------------------------|--------------------|

Canada-Yukon Canada-Wide Early Learning and Child Care Agreement
Financial Statement 2021-22

SUMMARY

| | | |
|---|--|--------------------|
| Revenue | | |
| Annual contribution from Canada | | \$5,519,444 |
| Carry forward from previous fiscal year | | \$0 |
| Total revenue | | \$5,519,444 |

| | | |
|---|-----------|--------------------|
| Expenses | | |
| Total program costs incurred | | \$3,218,185 |
| Administration Costs | | |
| the lesser of a) or b): | | |
| a) maximum amount (10% of contribution) | \$551,944 | |
| b) actual costs incurred | \$22,000 | \$22,000 |
| Total expense | | \$3,240,185 |

| | | |
|----------------------|--|--------------------|
| Unspent funds | | \$2,279,259 |
|----------------------|--|--------------------|

Carry forward and debts owed to Canada

| | | |
|---|-----|------------|
| Costs not eligible for carry forward | | |
| Unexpended amounts carried forward from previous fiscal year | | |
| Amount carried forward from previous fiscal year | \$0 | |
| Less: Amount expended of amount carried forward from previous fiscal year | \$0 | \$0 |
| Total costs not eligible for carry forward | | \$0 |

| | | |
|---|-------------|--------------------|
| Carry forward | | |
| The lesser of a) or b): | | |
| a) maximum amount (50% of contribution paid or payable by Canada) | \$2,759,722 | |
| b) Unspent funds | \$2,279,259 | |
| Less: costs not eligible for carry forward | \$0 | \$2,279,259 |
| Total carry forward amount | | \$2,279,259 |

| | | |
|--------------------------------------|--|-------------|
| Debts owed to Canada | | |
| Costs not eligible for carry forward | | \$0 |
| Plus: Additional unspent funds | | \$2,279,259 |
| Less: carry forward amount | | \$2,279,259 |
| Total debts owed to Canada | | \$0 |

**Canada-Yukon Canada-Wide Early Learning and Child Care Agreement
Financial Statement 2021-2022**

| | |
|---|--------------------|
| Canada-Wide Canada-Yukon ELCC Investment Breakdown | |
| List all programs/initiatives and provide the actual expenditure amount for each: | |
| Affordability | |
| Fee reductions for parents (new spaces) | \$1,673,308 |
| Quality | |
| Operational Funding | * \$1,200,000 |
| Post-Secondary institutions (Early Childhood Educator Credentialling) | \$0 |
| Quality frameworks, standards and tools | \$0 |
| Cultural Enhancement fund | \$338,377 |
| Accessibility | |
| Funding for FN, minority language and non-profit centres | \$6,500 |
| Inclusivity | |
| Supported Child Care Program | † \$0 |
| Administration | |
| Administration | \$0 |
| Enhanced data and analytics capacity | \$0 |
| Audit | \$22,000 |
| Total Costs Incurred | \$3,240,185 |

Early Learning and Child Care Agreement (Workforce Annex)
Financial Statement
2021-2022
SUMMARY

| | | |
|---|--|--------------------|
| Revenue | | |
| Annual contribution from Canada | | \$2,474,545 |
| Carry forward from previous fiscal year | | \$0 |
| Total revenue | | \$2,474,545 |

| | | |
|---|-----------|------------------|
| Expenses | | |
| Total program costs incurred | | \$755,186 |
| Administration Costs | | |
| the lesser of a) or b): | | |
| a) maximum amount (10% of contribution) | \$247,455 | |
| b) actual costs incurred | \$51,434 | \$51,434 |
| Total expense | | \$806,620 |

| | | |
|----------------------|--|--------------------|
| Unspent funds | | \$1,667,925 |
|----------------------|--|--------------------|

Carry forward and debts owed to Canada

| | | |
|---|-----|------------|
| Costs not eligible for carry forward | | |
| Unexpended amounts carried forward from previous fiscal year | | |
| Amount carried forward from previous fiscal year | \$0 | |
| Less: Amount expended of amount carried forward from previous fiscal year | \$0 | \$0 |
| Total costs not eligible for carry forward | | \$0 |

| | | |
|---|-------------|--------------------|
| Carry forward | | |
| The lesser of a) or b): | | |
| a) maximum amount (66% of contribution paid or payable by Canada) | \$1,633,200 | |
| b) Unspent funds | \$1,667,925 | |
| Less: costs not eligible for carry forward | \$0 | \$1,667,925 |
| Total carry forward amount | | \$1,633,200 |

| | | |
|--------------------------------------|--|-----------------|
| Debts owed to Canada | | |
| Costs not eligible for carry forward | | \$0 |
| Plus: Additional unspent funds | | \$1,667,925 |
| Less: carry forward amount | | \$1,633,200 |
| Total debts owed to Canada | | \$34,725 |

Canada-Yukon Early Learning and Child Care Agreement (Workforce Annex)
Financial Statement 2021-2022

Canada-Yukon ELCC Investment Breakdown (Workforce Annex 3)

List all programs/initiatives and provide the actual expenditure amount for each:

Initiatives

| | |
|--|-----------|
| Flexible Career Pathways | \$217,029 |
| Indigenous and Rural Education | \$145,000 |
| Professional Development & Support | \$111,229 |
| Valuing the Early Childhood Educator | \$49,970 |
| Benefits Program | \$231,958 |
| Recruitment of Early Childhood Educators | \$0 |

Administration

| | |
|----------------|----------|
| Administration | \$37,034 |
| Audit | \$14,400 |

| | |
|-----------------------------|------------------|
| Total Costs Incurred | \$806,620 |
|-----------------------------|------------------|



Canada-Yukon Canada-Wide Early Learning and Child Care Agreement 2021-22 Report

November 2022



Canada-Yukon Canada-Wide Early Learning and Child Care Agreement 2021-22 Report

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Canada-Yukon Canada-Wide Early Learning and Child Care Agreement 2021-22 Report

1. Introduction

Government of Yukon's ("the Yukon") Early Learning and Child Care Unit is pleased to present the report on Early Learning and Child Care initiatives undertaken in 2021-22 under the Canada-Wide Early Learning and Child Care Agreement (the "Agreement"). We gratefully acknowledge the \$5,523,308 in funding provided by the Government of Canada to support early childhood development in the Yukon. In addition to the investment made by the Government of Canada, the Government of Yukon budgeted a total of \$25,202,000 to support the new Early Learning and Child Care (ELCC) program.

Any questions about the information presented in this report should be directed to the Early Learning and Child Care Unit at earlylearning@yukon.ca.

2. Highlights

On April 01, 2021, the Government of Yukon transferred the responsibility of Early Learning and Child Care from the Department of Health and Social Services to the Department of Education. The Government of Yukon also implemented Yukon's universal child care program made possible through investments from the Government of Yukon and the Government of Canada, and ongoing collaboration with Yukon First Nations governments, licensed early learning and child care program operators and key stakeholders across the Yukon. The program is based on the key principles of affordability, quality, accessibility and inclusivity.

In addition to benefiting children by providing high quality early learning and child care opportunities, universal child care ensures that the cost of child care is more affordable for parents and/or caregivers thereby giving them more choice, about whether they want to enter the workforce or pursue their education, and more disposable income to spend on other necessities. The introduction of universal child care results in savings of up to \$8,400 yearly for children enrolled in full time child care.



Canada-Yukon Canada-Wide Early Learning and Child Care Agreement 2021-22 Report

3. Affordability

Under Yukon's new ELCC funding model, funding is provided to licensed operators to directly reduce the amount paid by parents/caregivers for early learning and child care services. Under the program, operators are provided with up to \$700 per month for each child in early learning and child care, which must be fully and immediately applied to reduce the monthly payments made by parents (this is pro-rated for children in part-time child care). To control increases in the future, the new program introduced limits on the amount by which child care centres can raise their fees. In 2021-22, the Government of Yukon invested \$16,200,822 towards affordability for parents/caregivers and \$1,673,308 in federal funding was spent to support this initiative.

The Yukon also offers a child care subsidy program for eligible parents/caregivers who may not be able to afford to pay their portion of fees. The amount of subsidy is based on an income test. There is no limit on the number of early learning and child care spaces available for subsidy. In addition, grandparents and teen parents are provided child care free of charge. During the reporting period, 307 individual children and their caregivers received child care subsidies, and eight children and their grandparent caregivers benefited from the grandparent grant.

Some licensed operators set their rates at the amount covered by universal child care funding and as a result some families receive "free" child care.

All licensed operators elected to participate in Yukon's ELCC funding program. Parent fees were reduced immediately from a daily average of \$37.62 in March 2021, to a daily average of \$4.45, on April 1, 2021. Beginning in 2022-23, in order to receive funding from the Yukon, operators are required to participate in the universal ELCC funding program.



Canada-Yukon Canada-Wide Early Learning and Child Care Agreement 2021-22 Report

Table 1: Universal reduction of parent/caregiver fees

| Program Initiative: Universal Reduction of Parent Fees | | | | | |
|--|---------|----------------------|-----------------------------|-------------------------|---|
| Indicator | 2020 | Targets | Funding allocated (2021-22) | Funding spent (2021-22) | Results (2021-2022) |
| # of subsidized spaces (universal child care) | N/A | 195 | \$1,673,308 | \$1,673,308 | Provides up to \$700 for children enrolled in all licensed ELCC programs. |
| average parent fees (0 to 5) | \$37.62 | < \$10 daily average | | | \$4.45 average daily cost for caregivers. |

Table 2: Average Yukon licensed child care fees - monthly and daily

| Age group | 2020-21 monthly | Average daily rate | 2021-22 monthly | Average daily rate | Average daily rate with universal child care |
|-----------------------|-----------------|--------------------|-----------------|--------------------|--|
| Infant | \$801.99 | \$38.19 | \$812.37 | \$38.68 | \$5.35 |
| Toddler | \$789.08 | \$37.58 | \$789.08 | \$37.58 | \$4.24 |
| Preschool | \$778.70 | \$37.08 | \$778.70 | \$37.08 | \$3.75 |
| Total average. | \$789.92 | \$37.62 | \$793.38 | \$37.78 | \$4.45 |

Annual fee increases are capped according to the Yukon average for all operators regardless of not-for-profit, for-profit, First Nations government owned and operated, or family day home.

4. Accessibility

During the reporting period, 199 new spaces were created. Of the 75 spaces created in two child care centres in rural Yukon, most of them were directed at ages 0 to 5. One of the newly opened programs in a rural community is in a predominantly First Nation community that has not had



Canada-Yukon Canada-Wide Early Learning and Child Care Agreement 2021-22 Report

access to child care since 2015. The other rural community had two existing child care centres but they were at capacity and the new centre helped address the waiting list. The remaining spaces created in Whitehorse included one new family day home, three child care centres expanded their program by increasing their licensed capacity and two new child care centres opened. The Early Learning and Child Care Unit continues to advocate for interested parties to expand infant and after school spaces as that is where the current need is.

As of September 2021, there were 2,761 children (Statistics Bureau, 2021) in the 0 to 5 age group with licensed spaces available for approximately 1,500 representing 70 percent coverage, exceeding the goal in the Agreement of 59% coverage.

Table 3 – Spaces, enrollment and early childhood educators

| # of licensed spaces (0 -12) | # of children enrolled | # of ECEs |
|------------------------------|------------------------|-----------------|
| March 2021: 1,869 | March 2021: 1,467 | March 2021: 333 |
| March 2022: 2,068 | March 2022: 1,603 | March 2022: 377 |

Table 4: Improved access to early learning and licensed child care spaces

| Program Initiative: Improved Access to Licensed Child Care Spaces | | | | | |
|---|----------|---------------|-----------------------------|-------------------------|---|
| Indicators | Baseline | Targets | Funding allocated (2021-22) | Funding spent (2021-22) | Results (2021-22) |
| Funding for First Nations, minority language and non-profit centres | | 25 new spaces | \$500,000 | \$6,500 | 199 spaces were created including non-profit and rural spaces (core operational funding was used instead of federal funding) |



Canada-Yukon Canada-Wide Early Learning and Child Care Agreement 2021-22 Report

Table 5: Types of programs and licensed spaces

| Type of program | March 2021 | March 2022 |
|--|--------------|--------------|
| For Profit | 928 | 1094 |
| Family Day Home | 210 | 203 |
| First Nation government owned and operated | 281 | 273 |
| Non-Profit | 450 | 498 |
| Total | 1,869 | 2,068 |

5. Quality

Support for Early Childhood Educators

All licensed child care operators opted into Yukon's ELCC funding program resulting in operators receiving wage enhancements for all early childhood educators employed in their early learning and child care programs. Operators are required to add the wage enhancement provided through the new funding program to the established minimum wage under the *Employment Standards Act*. Previous to the funding model operators had a choice on how they applied the wage supplement.

Through the Agreement, \$1,200,000 was spent on wage enhancements as we further support early childhood educators. All early childhood educators working in licensed early learning and child care programs benefit from the new wage enhancement.

Wage Scale

As a condition of signing onto Yukon's ELCC funding program, operators agree to pay early childhood educators the wages established by the wage scale under the universal child care program. The wage scale is adjusted every year on April 1st by the increase to the minimum wage established by the Yukon's *Employment Standards Act*.



Canada-Yukon Canada-Wide Early Learning and Child Care Agreement 2021-22 Report

Table 6: Yukon early childhood educator wage scale

| Certificate level | Rural April 01, 2021 | Rural April 01, 2022 | Whitehorse April 01, 2021 | Whitehorse April 01, 2022 |
|-----------------------|-------------------------|-------------------------|------------------------------|------------------------------|
| Level 0 | \$15.70 | \$17.55 | N/A | N/A |
| Level 1 | \$18.34 | \$20.19 | \$17.97 | \$19.82 |
| Level 1A | \$20.56 | \$22.41 | \$19.86 | \$21.71 |
| Level 2 | \$22.24 | \$24.09 | \$21.29 | \$23.14 |
| Level 2A | \$25.20 | \$27.05 | \$23.81 | \$25.66 |
| Level 3 Equivalent | \$27.96 | \$29.81 | \$26.16 | \$28.01 |
| Level 3 | \$30.96 | \$32.81 | \$29.16 | \$31.01 |

Prior to April 01, 2021 Yukon did not have a wage scale for early childhood educators.

Cultural Enhancement Fund

The cultural enhancement fund provides up to \$5,000 for licensed centres and \$2,000 for licensed family day homes to develop enhanced, culturally rich early learning programs that incorporate:

- Yukon First Nations ways of knowing, being and doing;
- place-based, outdoor, and experiential learning;
- francophone language and culture; and
- other diverse language and cultural learning.

Additionally, educators had access to curated cultural resource materials or they can apply for up to \$500 to develop their own cultural resource kits. In 2021-22, 43 licensed programs and 226 educators participated for a total of \$338,377 in expenditures.



Canada-Yukon Canada-Wide Early Learning and Child Care Agreement 2021-22 Report

Table 7 – Quality Initiatives, funding and results

| Program Initiative: Focus on Quality | | | | | |
|---------------------------------------|---------------|--|-----------------------------|-------------------------|---|
| Indicators | Baseline 2020 | Targets | Funding allocated (2021-22) | Funding spent (2021-22) | Results (2021-2022) |
| Support for early childhood educators | | 300 ECEs supported | \$1,100,000 | \$1,200,000 | More than 350 educators supported |
| Post secondary Institutions | | 20 students enrolled | \$500,000 | \$0 | Funding was used from the Workforce Annex to achieve this goal. |
| Cultural Enhancement Fund | | 250 children benefit from cultural programs | \$400,000 | \$338,377 | 43 licensed programs and 226 educators including First Nation and French programs, benefitted. |
| Quality Frameworks | | Increased capacity in at least 5 centres to develop and implement evidence-based quality framework | \$200,000 | \$0 | In 22-23, we will adapt the BC Early Learning Framework already used in Yukon schools and ensure that it is inclusive of Yukon First Nations. |



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6. Inclusivity

The Yukon's ELCC system strives for inclusion for all children. It respects and values diversity, inclusive of children with diverse developmental needs and children requiring enhanced or individual support. In addition to funding the Child Development Centre that provides therapeutic supports to all children in Yukon from 0 to school age, the Yukon funds the Supported Child Care program. This program provides funding to licensed child care centres to support children with diverse developmental needs.

The goals of the Supported Child Care program are to:

- provide supports for children with diverse developmental needs, and to promote a child's full participation in their early learning and child care program;
- provide access to appropriate early intervention strategies for children with diverse developmental needs;
- facilitate a child's development through collaboration and cooperation among parents, early childhood educators, the Child Development Centre and other professionals involved with the child and family;
- promote the development of all children by using the existing program activities and daily schedule of the early learning and child care program representing a full range of experiences; and
- foster inclusion, respect and acceptance of individual differences and to learn from one another, including children, staff and parents/caregivers.

Additionally, the Yukon ELCC system welcomes and values children from all cultures. To support French programs, cultural enhancement kits were specifically created in French language to support the delivery of high quality programming to French children and families. Cultural kits were also created to honour First Nations ways of knowing, being and doing.

With the support of federal funding, Yukon provides funding to all licensed programs, including First Nations government owned and operated and French Language First programs.



Canada-Yukon Canada-Wide Early Learning and Child Care Agreement 2021-22 Report

Table 8 – Inclusivity Initiatives, funding and results

| Program Initiative: Inclusivity | | | | |
|---------------------------------------|---------|-----------------------------|-------------------------|---|
| Indicators | Targets | Funding Allocated (2021-22) | Funding Spent (2021-22) | Results (2021-22) |
| Support francophone children Yukoners | | | | <p>French first language families are supported through universal child care.</p> <p>The French language only early learning and child care centres provide two programs – one licensed for 45 children under age 6 and one licensed for 52 children ages 6+. The family day home is licensed for 7 children.</p> <p>French language early childhood educators are supported financially to attend French language early learning opportunities thereby improving programming offered to children in French language programs.</p> <p>Curated cultural enhancement kits are available in French.</p> <p>Funding to support French Language First Programs was covered under other funding initiatives including universal child care (reduction in parent fees) and cultural enhancement.</p> |



Canada-Yukon Canada-Wide Early Learning and Child Care Agreement 2021-22 Report

| | | | | |
|------------------------------------|---|-----------|-----|---|
| Supported Child Care (SCC) Program | Federal funds support at least 8 children with additional needs | \$500,000 | \$0 | Cost of program was covered from core Yukon government operating funding. External review of the SCC Program began in fall 2022. |
| Plan for vulnerable children | N/A | N/A | N/A | Work will begin on this in 2022-23. |

7. Budget and Expenditures

The following table summarizes the Yukon's 2021-22 expenditures

| Program Initiative | Budget | Expenditures |
|--|--------------------|--------------------|
| Fee reductions for parents | \$1,673,308 | \$1,673,308 |
| Funding FN, minority language and non-profit centres | \$500,000 | \$6,500 |
| Support for early childhood educators | \$1,100,000 | \$1,200,000 |
| Post-secondary institutions | \$500,000 | \$0 |
| Quality frameworks, standards and tools | \$200,000 | \$0 |
| Cultural enhancement | \$400,000 | \$338,377 |
| Supported child care program | \$500,000 | \$0 |
| Administration | \$35,000 | \$22,000 |
| Enhanced data and analytics capacity | \$515,000 | \$0 |
| | \$5,519,444 | \$3,240,185 |

8. Engagement Activities

Since 2018, the Government of Yukon has undertaken considerable engagement that have informed the development of the Yukon's early learning and child care system.

Between September and October 2018, the Yukon undertook a large engagement focused on early learning and child care in the Yukon that involved First Nations governments, stakeholder groups, program operators, educators and parents of young children. The engagement informed the design



Canada-Yukon Canada-Wide Early Learning and Child Care Agreement 2021-22 Report

and delivery of new or updated early learning and child care programs, particularly those that were funded under the first Canada-Yukon Early Learning and Child Care Agreement. The results of the engagement, including survey results for families and educators, are detailed in, [“What We Heard: Early Learning and Child Care Engagement”](#).

In 2018-19, the Department of Health and Social Services made funding available to all Yukon First Nations governments to undertake reviews and report on the early learning and child care needs for their First Nations communities. These reports proposed where future investments can be best directed to address gaps in early learning programming and best serve families and children. Similarly, funding was provided to the francophone community for a review of French first language early learning and child care services.

Between January and March 2021, the Department of Education undertook a comprehensive engagement in order to support the design of the Yukon’s new universal Early Learning and Child Care Program. The engagement included Yukon First Nations governments, rural communities, educators and program operators, and stakeholders in the field of early childhood education and child care. The engagement was foundational in developing the early learning supports and universal child care program.

The engagement asked for feedback on key aspects of the Yukon’s early learning and child care system, including:

- priorities developing the universal system;
- what makes high-quality early learning programs;
- how we can make programs affordable for families; and
- what the successful implementation of a universal early learning and child care system looks like.

Through these engagement sessions, significant feedback was received that directly influenced the development of the universal early learning and child care program. Some highlights from what we heard and incorporated into the Yukon’s early learning and child care program include:



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- programming needs to be reflective and inclusive of First Nations ways of knowing, doing and being;
- programs need to be accessible for all families, regardless of income level employment status, geographic location or other factors that may inhibit access;
- an early learning curriculum should be developed and implemented, in a system that strives for inclusion of all children and respects and values diversity, including for children with disabilities, children needing enhanced or individual support, and children and families who are experiencing vulnerability;
- early childhood educators need to be compensated with pay and benefits that reflect their training and contributions;
- the need for the review of and changes to the Supported Child Care Program and inclusive programming;
- training and professional development opportunities need to be available to current and prospective early childhood educators, including those residing in rural communities; and
- the number of available child care spaces in the Yukon needs to increase.

Throughout the rest of 2021, the Department of Education continued to work closely with partners to develop early learning and child care supports to meet the unique needs of each Yukon community.

This engagement and collaborative work continues in 2022 as the Yukon has committed to begin the work to review Yukon's *Child Care Act*.



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9. Additional Information

Table 9 – Other Canada-Wide Agreement reporting indicators

| Principle | Outcome | Indicator | Results |
|---------------|---|--|--|
| Affordability | Decrease the average daily child care fee | Average daily parental out-of-pocket fee for regulated early learning and child care spaces at the beginning of 2021-22 and at the end of 2022. | On March 31, 2021 the average daily fee was \$37.82. On March 31, 2022, the average daily fee was \$4.25. |
| | | Number of children under age six and 6-12 receiving fee subsidies, broken down by families receiving partial and full subsidies | All children in licensed ELCC receive up to \$700 per month |
| | | Total child care subsidies provided by parents' income level | 307 child care subsidies were administered |
| Access | Increase number of ELCC spaces available | Total number of ELCC spaces available - broken down by age groups of child and type of setting (for example, for profit/not-for-profit/public regulated child care centres, regulated family child care homes, etc.) | March 31, 2021: 1,869 licensed child care spaces March 2022: 2,068 licensed child care spaces For profit: 1,094 Family day home: 203 First Nations government owned and operated: 273 Non-profit: 498 |
| | | Number of net new spaces created during the Fiscal Year - broken down by age groups of child and type of setting (for example, for profit/not-for-profit/public regulated child care centres, regulated family child care homes, etc.) | 199 spaces in total - two centres in rural Yukon created 75 spaces and the remaining spaces were created in Whitehorse. |



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| Principle | Outcome | Indicator | Results |
|-----------|--|--|--|
| Quality | Increase quality early learning and child care | Number and percentage of staff working in regulated child care programs who fully meet the Yukon's certification/ educational requirements | As of March 2022, there were approximately 377 ECEs. Overall, 87% had some level of training with 35% assessed as level 3 or considered fully qualified. |
| | | Wages of the early childhood workforce according to the categories of certification, including any wage enhancements, top-ups and/or supplements | See table 6 for wage scale. Operators are also provided funding to access extended health benefits |
| | | Annual public expenditure on training and professional development of the early childhood workforce | \$1,003,465 and includes spending for professional development in cultural enhancement, professional diploma program, rural and Indigenous post secondary early childhood educator mentorship to support inclusion for all children. |
| | | Average child-to-staff ratio among licensed child care service providers | The child to staff ratios are: Infants: 4:1; Toddlers: 6:1; Preschool: 8:1. School age 12:1 |



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| | | | |
|-------------|-------------------------------------|---|---|
| Inclusivity | Increase number of inclusive spaces | Total number of inclusive spaces created/converted – broken down by age group of child and type of setting | <p>All ELCC programs can apply for funding for supported child care in order to create and support inclusion for any child requiring additional supports.</p> <p>In 2021-22, 30 programs accessed supported child care funding for approximately 64 children.</p> |
| | | Number and proportion of centres/providers that provide flexible arrangements (i.e. non-traditional arrangements such as flexible/irregular hours, weekend and emergency services; and geographic distribution of spaces) | <p>There are two providers in Yukon that offer 24/7 early learning and child care. This represents approximately 70 licensed spaces.</p> |

