



# **FIREFLY**

**FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES**

## ***Financial Statements***

***For the Year Ended March 31, 2020***

**FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL  
AND COMMUNITY SERVICES**

**Financial Statements**

For the year ended March 31, 2020

**Contents**

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<b>Independent Auditor's Report</b>	2
<b>Financial Statements</b>	
Statement of Financial Position	4
Statement of Operations	5
Statement of Changes in Net Assets	6
Statement of Cash Flows	7
Notes to Financial Statements	8
Schedules - Statements of Program Revenue and Expenses	
Schedule 1 -- Statement of Program Revenue and Expenses	16
Schedule 2 -- Ministry of Health and Long Term Care Programs	17
Schedule 3 -- Ministry of Children, Community and Social Service Programs	19
Schedule 4 -- Other Ministry Funded Programs	21
Schedule 5 -- Kenora District Services Board Funded Programs	22
Schedule 6 -- Non-Ministry Funded Programs	23

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## Independent Auditor's Report

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To the Board of Directors of FIREFLY - Physical, Emotional, Developmental and Community Services

### Qualified Opinion

We have audited the accompanying financial statements of FIREFLY - Physical, Emotional, Developmental and Community Services (the Organization), which comprise the statement of financial position as at March 31, 2020, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects and possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements of the Organization as at and for the year ended March 31, 2020 are prepared, in all material respects, in accordance with the basis of accounting described in Note 1 to the financial statements.

### Basis for Qualified Opinion

The summary of significant accounting policies describes the Organization's policy with respect to the recording of capital assets. The note indicates that the Organization is charging to operations the cost of capital asset additions and is not recording the assets and amortizing them. In addition, restricted contributions related to capital assets are being recorded as revenue in the statement of operations in the year received, instead of being amortized to revenue over the estimated useful lives of the related capital assets. Under Canadian accounting standards for not-for-profit organizations, capital assets should be amortized over their estimated useful lives and, under the deferral method, restricted contributions relating to the capital assets, should be amortized to revenue on the same basis as the underlying asset. If capital assets and deferred contributions had been recorded, capital assets and deferred contributions would have increased by the original cost of the assets less the accumulated amortization to date. This caused us to modify our audit opinion on the comparative financial statements. Management has not maintained a capital asset ledger with the cost and acquisition date of these assets nor tracked how these assets were funded. Consequently, we were unable to quantify the effects of this departure on what the net book value of the capital assets and deferred capital contributions should be at March 31, 2020 and 2019, grant revenue, amortization expense and excess of revenue over expense for the years then ended, and net assets as at April 1 and March 31 for both the 2020 and 2019 years.

In common with many not-for-profit organizations, the Organization derives revenue from donation and fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Organization. Therefore, we were not able to determine whether any adjustments might be necessary to donation and fundraising revenue, excess of revenues over expenses, and cash flows from operations for the years ended March 31, 2020 and 2019, current assets as at March 31, 2020 and 2019, and net assets as at April 1 and March 31 for both the 2020 and 2019 years.

Our audit opinion on the financial statements for the year ended March 31, 2019 was modified accordingly because of the possible effects of these limitations in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's 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 statements 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 qualified audit opinion.

### Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial statements which describes the basis of accounting used in the preparation of these financial statements and the significant differences between such basis of accounting and Canadian accounting standards for not-for-profit organizations. Our opinion is modified in respect of this matter.

### Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the schedules in pages 16 - 23 of the Organization's financial statements.



## **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation of the financial statements in accordance with the basis of accounting described in Note 1 to the financial statements, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 these financial statements.

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:

- Identify and assess the risks of material misstatement of the financial statements, 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 appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements 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.

*BDO Canada LLP*

Chartered Professional Accountants, Licensed Public Accountants

Kenora, Ontario  
September 25, 2020

**FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES**  
**Statement of Financial Position**

	March 31 2020	March 31 2019
<b>Assets</b>		
<b>Current</b>		
Cash and Bank	\$ 731,666	\$ 14,101
Accounts Receivable (Note 2)	1,394,193	1,252,143
Current Portion of Investments (Note 3)	705,000	1,400,000
Prepaid Expenses	32,885	19,004
	2,863,744	2,685,248
Investments (Note 3)	325,000	325,000
	\$ 3,188,744	\$ 3,010,248
<b>Liabilities and Net Assets</b>		
<b>Current</b>		
Accounts Payable (Note 4)	\$ 686,224	\$ 900,564
Deferred Revenue (Note 5)	322,177	320,459
Surplus Repayable (Note 6)	134,976	138,053
	1,143,377	1,359,076
<b>Net Assets</b>		
Externally Restricted (Note 7)	248,146	209,036
Unrestricted	1,797,221	1,442,136
	2,045,367	1,651,172
	\$ 3,188,744	\$ 3,010,248

On Behalf of the Board:



Debbie Larson

Director



Chris Bonner-Vickers

Director

The accompanying notes are an integral part of these financial statements.

**FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES**  
**Statement of Operations**

<b>For the year ended March 31</b>	<b>2020</b>		<b>2019</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>Revenue</b>			
Provincial Ministries	\$ 8,565,198	\$ 9,492,602	\$ 8,757,846
Federal Ministries	521,897	533,099	737,809
Kenora District Services Board	1,153,114	1,344,214	1,212,674
Child Care Fees	965,761	885,289	848,413
Other	4,377,318	3,914,389	3,034,880
	<b>15,583,288</b>	<b>16,169,593</b>	14,591,622
<b>Expenses</b>			
Salaries and Wages	8,993,328	8,456,141	7,701,980
Employee Benefits	2,079,067	1,957,146	1,640,667
Staff Travel	285,651	292,114	324,257
Communication	232,787	224,260	250,571
Building Occupancy	635,804	670,384	811,360
Staff Training	327,575	341,926	265,854
Advertising and Promotion	25,664	15,841	32,853
Professional Services - Non Client	428,636	375,980	257,832
Professional Services - Client	1,968,265	2,149,647	1,818,390
Insurance and Bad Debt Expense	45,857	60,287	45,448
Other Services - Bank Fees, Memberships	9,397	5,770	6,775
I.T. - Supplies and Equipment (Replacements)	89,204	200,231	224,150
Other Supplies & Equipment (Office/Program)	400,272	648,953	928,809
	<b>15,521,507</b>	<b>15,398,680</b>	14,308,946
<b>Revenue over Expenses</b>			
<b>Before Undernoted items</b>	<b>61,781</b>	<b>770,913</b>	282,676
Deferred Revenue	-	(262,760)	(309,807)
Surplus Repayable	-	(113,958)	(55,326)
<b>Revenue over Expenses (Expenses over Revenue) for the year</b>	<b>\$ 61,781</b>	<b>\$ 394,195</b>	<b>\$ (82,457)</b>

The accompanying notes are an integral part of these financial statements.

**FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES**  
**Statement of Changes in Net Assets**

<b>For the year ended March 31</b>	<b>2020</b>			<b>2019</b>	
	<b>Unrestricted</b>	<b>Externally Restricted (Note 7)</b>	<b>Total</b>	<b>Total</b>	
<b>Balance, beginning of year</b>	\$ 1,442,136	\$ 209,036	\$ 1,651,172	\$ 1,733,629	
Excess of Revenues over Expenses (Excess of Expenses over Revenue) for the year	355,085	39,110	<b>394,195</b>	(82,457)	
<b>Net assets, end of year</b>	\$ 1,797,221	\$ 248,146	\$ 2,045,367	\$ 1,651,172	

The accompanying notes are an integral part of these financial statements.

**FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES**  
**Statement of Cash Flows**

<b>For the year ended March 31</b>	<b>2020</b>	<b>2019</b>
<b>Cash provided by (used in)</b>		
Excess of Revenue over Expenses (Expenses over Revenue) for the year	\$ 394,195	\$ (82,457)
Adjustments to reconcile excess of revenue over expenses to net cash provided by (used in) operating activities:		
Accounts receivable	(142,050)	362,659
Prepaid expenses	(13,881)	4,326
Accounts payable	(214,340)	195,940
Surplus repayable	(3,077)	35,628
Deferred revenue	1,718	209,885
<b>Net change in cash and bank</b>	<b>22,565</b>	<b>725,981</b>
<b>Investing Activities</b>		
Decrease (increase) in investments	695,000	(750,000)
<b>Net change in cash and bank</b>	<b>717,565</b>	<b>(24,019)</b>
<b>Cash and bank, beginning of year</b>	<b>14,101</b>	<b>38,120</b>
<b>Cash and bank, end of year</b>	<b>\$ 731,666</b>	<b>\$ 14,101</b>

The accompanying notes are an integral part of these financial statements.



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**FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES**  
**Notes to Financial Statements**

**March 31, 2020**

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**1 Nature of Operations and Summary of Significant Accounting Policies**

**a. Nature and Purpose of the Organization**

The organization is incorporated under the laws of the Province of Ontario without share capital and is engaged in the provision of health care and related services to children.

The organization is exempt from income tax under the Income Tax Act and is a registered charity.

**b. Basis of Accounting**

The assets, liabilities, revenues, and expenditures of the Organization are accounted for using Canadian accounting standards for not-for-profit organizations as the underlying basis of accounting. In accordance with the financial reporting directives prescribed by the Ministry of Health and Long Term Care (MOHLTC) and Ministry of Children, Community and Social Services (MCCSS), the Organization follows Canadian accounting standards for not-for-profit organizations except as follows:

**i) Modified Accrual Basis**

These financial statements have been prepared using the modified accrual basis of accounting. The modified accrual basis recognizes revenues as they become available and measurable within the 30 day period subsequent to year end; expenditures are recognized as they are incurred and measurable as a result of receipt of goods and services and create a legal obligation to pay within a 30 day period subsequent to year end.

**ii) Vacation, Overtime, Sick and Statutory Holiday Pay**

Vacation, overtime, sick and statutory holiday pay is not accrued and no liability is recognized in the statement of financial position. Vacation, statutory and overtime pay is charged to operations in the year in which the payment is made. Sick leave credits granted to employees are expensed only when employees are granted sick leave.

**c. Revenue Recognition**

The Organization follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Parent fees and fee for service revenues are recorded on an accrual basis when services are provided and collectability is reasonably assured. Donations and fundraising are recorded upon receipt. Expenditure recoveries are recorded when eligibility criteria have been met.

**d. Capital Assets Acquisitions**

Capital assets are being charged against operations as expenses in the year of purchase rather than being capitalized on the statement of financial position and amortized over their useful lives. Accordingly, no amortization is recorded for these assets.

**March 31, 2020**

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**1 Nature of Operations and Summary of Significant Accounting Policies (continued)**

**e. Financial Instruments**

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, equities traded in an active market and derivatives, if any, are reported at fair value, with any unrealized gains and losses reported in net assets. In addition, all guaranteed investment certificates have been designated to be in the fair value category, with gains and losses reported in net assets. Changes in fair value of financial instruments related to the reserve funds are recorded directly in the reserve funds. All other financial instruments are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items remeasured at fair value at each statement of financial position date and charged to the financial instrument for those measured at amortized cost.

**f. Allocation of Expenses**

The Agency provides health and related services to children in Northwestern Ontario. The direct costs of each program include the salaries, employee benefits, rent (for some programs) and other program expenses that are directly attributable to the programs. The Agency also incurs occupancy costs at its shared facilities in Kenora and Red Lake, professional services costs and office administration costs that are common to the administration of the organization and each of its programs.

The Agency allocates these shared costs to its programs as follows:

- Occupancy Costs: On the basis of space occupied by each program.
- Professional Services Costs: On the basis of the number of staff members per program.
- Office Administration Costs: On the basis of the number of staff members per program.

In addition to these allocations, administrative support costs related to the MOHTLC/MCCSS programs are allocated to Ministry programs on the basis of approved Ministry budgets.

**g. Employee Future Benefits**

The organization participates in HOOPP, a multi-employer defined benefit pension plan, however, sufficient information is not available to use defined benefit accounting. Therefore, the organization accounts for the plan as if it were a defined contribution plan, recognizing contributions as an expense in the year to which they relate.

**h. Use of Estimates**

The preparation of financial statements in accordance with the financial reporting directives provided by the MOHTLC/MCCSS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reported period. Actual results could differ from management's best estimates as additional information becomes available in the future.

**FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES**

**Notes to Financial Statements**

**March 31, 2020**

<b>2</b>	<b>Accounts Receivable</b>	<b>2020</b>	<b>2019</b>
	Advances to Employees	\$ 17,055	\$ 13,292
	Child and Community Resources	90,666	-
	Child and Family Centre	-	5,506
	GIC Accrued Interest	5,257	3,131
	Goods and Services Tax & Harmonized Sales Tax Rebates	97,758	127,034
	Hamilton Wentworth District School Board	23,067	13,192
	Indigenous Services Canada (Health Canada)	32,100	134,771
	Kenora Catholic District School Board	6,190	-
	Kenora Chiefs Advisory	424,521	167,446
	Kenora District Services Board	34,664	36,502
	Keewatin-Patricia District School Board	218,528	256,334
	Kenora Rainy River District Child and Family Services	5,600	-
	Ministry of Health and Long Term Care	4,400	-
	Miscellaneous Receivables	4,634	1,426
	NorWest Community Health Centres	38,333	-
	Provincial Council Maternal & Child Health	10,877	-
	Public Safety & Emergency Preparedness	137,986	142,265
	Registration Fees (Daycare)	13,377	9,288
	Sage Software Canada Ltd.	-	5,048
	Sioux Lookout First Nation Health Authority	233,581	331,392
	Thunder Bay Catholic District School Board	8,650	8,650
	Allowance for Doubtful Accounts	(13,051)	(3,134)
		<b>\$ 1,394,193</b>	<b>\$ 1,252,143</b>

<b>3</b>	<b>Investments</b>	<b>2020</b>	<b>2019</b>
	Investments are comprised of the following:		
	Guaranteed investment certificate, interest at 1.85%, matured 2019	\$ -	\$ 1,000,000
	Guaranteed investment certificate, interest at 1.5%, matured 2019	-	150,000
	Guaranteed investment certificate, interest at 2.0%, maturing 2020	200,000	250,000
	Guaranteed investment certificate, interest at 1.8%, maturing 2020	250,000	-
	Guaranteed investment certificate, interest at 1.86%, maturing 2020	255,000	-
	Guaranteed investment certificate, interest at 1.5%, maturing 2021	325,000	325,000
		<b>1,030,000</b>	<b>1,725,000</b>
	Less amounts maturing within one year	<b>(705,000)</b>	<b>(1,400,000)</b>
		<b>\$ 325,000</b>	<b>\$ 325,000</b>

**FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES**  
**Notes to Financial Statements**

**March 31, 2020**

<b>4</b>	<b>Accounts Payable</b>	<b>2020</b>	<b>2019</b>
	Trade accounts payable	\$ 498,535	\$ 741,459
	Accrued liabilities	13,350	11,500
	Accrued payroll	91,594	50,805
	Employee expense	7,441	21,036
	Miscellaneous payables	61,893	25,356
	VISA payable	13,411	50,408
		<b>\$ 686,224</b>	<b>\$ 900,564</b>

There are \$4,973 (2019 - \$7,292) in government remittances included in accounts payable.

<b>5</b>	<b>Deferred Revenue</b>	<b>2020</b>	<b>2019</b>
	Child and Adolescent Needs and Strength Training	\$ 1,107	\$ 3,965
	Fetal Alcohol Spectrum Disorder Training	13,500	-
	Kenora District Services Board - Child Care Programs	190,886	-
	Kenora District Services Board - Early ON Centres	312	-
	Kenora District Services Board - Wage Enhancement	16,005	-
	Keewatin Patricia District School Board - SCHOOL	7,541	-
	Keewatin Patricia District School Board - SPARK	640	713
	Kenora Rainy River District Child and Family Services	31,384	104,000
	Private Contracts	44,096	198,166
	Registration Fees (Daycare)	15,014	10,652
	Sioux Lookout Best Start Hub - Benevity RBC	154	347
	Strengthening Families for the Future	-	616
	Supervisor Network Capacity	1,538	2,000
		<b>\$ 322,177</b>	<b>\$ 320,459</b>

The Child Care Programs and Early ON Centres are under the Kenora District Services Board and have a fiscal year end of December 31. The SCHOOL and SPARK programs follow the school calendar year and have a fiscal year end of August 31. At March 31, the balance of funds for these programs are in deferred revenue as the programs have not completed for the relevant funding year.

<b>6</b>	<b>Surplus Repayable</b>	<b>2020</b>	<b>2019</b>
	Ministry of Children, Community and Social Services		
	- Complex Special Needs	\$ 60,361	\$ 33,411
	- Medical/Psychological Report	-	30,653
	Kenora District Services Board - Wage Enhancement	24,219	20,179
	Public Safety & Emergency Preparedness	50,396	53,810
		<b>\$ 134,976</b>	<b>\$ 138,053</b>

**FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES**  
**Notes to Financial Statements**

**March 31, 2020**

<b>7 Externally Restricted Net Assets</b>	<b>Opening Balance</b>	<b>Net Transfer (to) / from Operations</b>	<b>Closing Balance</b>
Circus Kids Program	\$ 4,118	\$ -	\$ 4,118
Making Connections For Children and Youth	34,336	(336)	34,000
Minto Kitchen Funds	48,987	16,425	65,412
Rainy River Best Start Hub	729	(383)	346
Roots of Empathy Program Funding	30,616	(1,325)	29,291
Triple P.L.A.Y. Children's and Administration	82,965	29,239	112,204
Triple P.L.A.Y. Gary Alcock Memorial	-	2,775	2,775
Triple P.L.A.Y. Endowment Fund	7,285	(7,285)	-
	<b>\$ 209,036</b>	<b>\$ 39,110</b>	<b>\$ 248,146</b>

**8 Commitment**

a) The Organization is committed to office rent and program space in the amount of \$24,334 monthly, for various locations in Kenora, Dryden, Sioux Lookout, Atikokan, Fort Frances, Red Lake and Ear Falls.

The Organization's largest rental agreement is with Kenora-Rainy River Districts Child and Family Services. Under the terms of the lease, the Organization is responsible for its own occupancy costs based on the percentage of space occupied within the Cameron Bay and Red Lake facilities.

The Organization also leases various office equipment in the amount of \$1,101 monthly.

b) Vacation, Overtime, Sick and Statutory Holiday Pay

As of March 31, 2020, unrecorded vacation, overtime, sick and statutory holiday pay amounted to \$277,316 (2019 - \$297,559).

**9 Economic Dependence**

FIREFLY received approximately 63% (2019-65%) of its funding from the Ministry of Health and Long Term Care, Ministry of Children, Community and Social Services and Kenora District Services Board. Should this funding be discontinued, the Organization would have to find alternate sources of funding or discontinue its operations.

**10 Public Sector Salary Disclosure Act**

For December 31, 2019, six employees were paid a salary, as defined in the Public Sector Salary Disclosure Act, 1996 of \$100,000 or more.

March 31, 2020

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**11 Financial Instrument Risk**

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Organization is exposed to interest rate risk arising from the possibility that changes in interest rates will affect the value of its investments. The extent of any future impact on interest rates, and the Organization's investments in GICs as a result of COVID-19 is unknown.

The Organization manages its investments based on its cash flow needs and with a view to optimizing its investment income.

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

Credit risk arises principally from the Organization's receivables for parent fees. Management reviews monthly reports summarizing parent fees and follows up on all amounts in arrears.

The Organization is also exposed to credit risk arising from its accounts and contributions receivable. The majority of the Organization's receivables are from government sources and the organization works to ensure they meet all eligibility criteria in order to qualify to receive the funding.

The Organization is also exposed to credit risk arising from all of its cash and investments being held at one financial institution and deposits are only insured up to \$100,000.

Liquidity Risk

Liquidity risk is the risk that the Organization encounters difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operations liquidity requirements, the Organization will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value which is less than what they are worth; or may be unable to settle or recover a financial asset. Liquidity risk arises from accounts payable, of which the majority are current and the Organization has sufficient cashflow to cover them as they fall due.

There have been no significant changes in nature of these risks from the previous year.

**FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES**  
**Notes to Financial Statements**

**March 31, 2020**

**12 Pension Plan**

The Organization make contributions to HOOPP, which is a multi-employer plan, on behalf of members of its staff. The plan specifies the amount of the retirement benefit plan to be received by the employees based on length of services and rates of pay. However, the plan is accounted for as a defined contribution plan as insufficient information is available to account for the plan as a defined benefit plan. The Organization is only one of a number of employers that participates in the plan and the financial information provided to the Organization on the basis of the contractual agreements is usually insufficient to reliably measure the Organization's proportionate share in the plans assets and liabilities on defined benefit accounting requirements. At December 31, 2019, the plan had a surplus of \$20.555 million.

The amount contributed for the plan for 2020 was \$658,300 (2019 - \$134,727). The contributions were made for current service and these have been recognized in excess of revenue over expenses for the year.

**13 Allocation of Expenses**

Program	Cost Allocation		
	Building Occupancy	Professional Services (Non-Client)	Office Administration
<b><u>Ministry Funded Programs</u></b>			
Administrative Support	\$ 102,279	\$ 45,993	\$ (1,272,761)
Brief Services	14,327	3,206	40,919
Counselling/Therapy Services	60,021	13,431	171,424
Family/Caregiver Skills Building Support	11,398	2,551	32,553
Access Intake Service Planning	11,717	2,622	33,463
Service Coordination	43,405	9,713	123,969
Specialized Consultation & Assessment Services	9,739	2,179	27,815
Targeted Prevention	1,002	224	2,860
Telepsychiatry	636	108	1,512
Crisis Services	-	-	4,955
System Management - Lead Agency	12,228	2,184	-
Coordinated Service Planning	10,524	1,872	26,308
Planned Out-of-Home Respite	1,548	348	20,549
Children In-Home Respite Support	2,400	432	12,687
Autism Spectrum Disorder Services	-	-	6,066
Complex Special Needs	-	-	64,767
Intensive Child and Family Intervention	-	-	7,863
Youth Justice Service	7,584	1,356	16,080
YCJA Psychological Reports	12,228	-	3,990
Health Court Worker Expansion Program	-	1,308	13,891
Community Capacity Building	2,592	468	4,625
Infant Development	8,664	1,548	9,706
Children's Access Mechanism	-	-	9,377
Child Behaviour Intervention	1,620	288	3,382
Child Assessment & Counselling	23,868	3,804	70,119
Pediatric Rehabilitation Outreach Program	25,164	14,488	69,127

**FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES**  
**Notes to Financial Statements**

**March 31, 2020**

13	Allocation of Expenses (continued)	Cost Allocation		
		Building Occupancy	Professional Services (Non-Client)	Office Administration
	<b>Program</b>			
	<b><u>Ministry Funded Programs (continued)</u></b>			
	Children's Treatment and Rehabilitation Services	3,084	552	9,114
	School Based Rehabilitation Services	12,216	4,593	58,697
	FASD Worker	-	876	9,450
	Provincial FASD Clinic	11,256	2,004	31,500
	Canada Prenatal Programs	4,687	410	1,593
	Child Care Supervisor Network Capacity	4,896	5,896	11,141
	George Jeffrey Far North Rehab	2,496	1,740	26,565
	Indigenous Services Canada Far North Rehab	6,221	-	9,924
	FASD Norwest Community Health Centres	3,900	1,000	10,659
	Northwoods Contract	4,885	1,308	15,851
	KPDSB - SCHOOL	-	1,884	13,882
	SNAP	8,625	87,941	3,215
	Youth Justice Committee	-	-	3,262
	<b><u>Kenora District Services Board Funded Programs</u></b>			
	FIREFLY Child Care Centres	53,544	838	1,255
	Kenora Early ON Centres	45,350	7,134	45,727

**14 Subsequent Events**

On March 11, 2020 the World Health Organization declared the Coronavirus COVID-19 (COVID-19) outbreak a pandemic.

From the declaration of the pandemic to the date of approval of these financial statements, the Organization implemented several initiatives, including:

- Suspension of some in person services.
- Purchase of equipment and supplies in order to facilitate pandemic response.
- Temporary layoff of certain staff, in order to respond to decreased demand for services.

The Ministry of Children, Community and Social Services has committed funding to assist with complex special need families. At the date of approval of these financial statements, the amount, timing and eligibility for this funding is not known. As such, an estimate of the financial effect of this funding is not practicable at this time. The ultimate duration and magnitude of the COVID-19 pandemic's impact on the Organization's operations and financial position is not known.



**FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES**  
**Schedule 1 - Statement of Program Revenue and Expenses**  
**(Unaudited)**

**For the year ended March 31, 2020**

	Ministry Funded Programs Schedules 2, 3 & 4	KDSB Funded Programs Schedule 5	Total Ministry and KDSB Funded Programs	Non Ministry Funded Programs Schedule 6	Total Programs	Total Budgets
<b>Revenue</b>						
Program Funding	\$ 10,014,499	\$ 1,188,421	\$ 11,202,920	\$ 3,574,057	\$ 14,776,977	\$ 14,143,483
Special Needs Resourcing	-	155,793	155,793	-	155,793	154,237
Interest Income	-	-	-	32,589	32,589	10,000
Registration Fees - paid by parents	-	473,996	473,996	-	473,996	431,120
Registration Fees - subsidized by KDSB	-	411,293	411,293	-	411,293	534,641
Deferred Revenue	2,713	193	2,906	278,503	281,409	309,807
Recoveries and Miscellaneous Income	23,413	14,123	37,536	-	37,536	-
	10,040,625	2,243,819	12,284,444	3,885,149	16,169,593	15,583,288
<b>Expenses</b>						
Salaries and Wages	5,749,559	1,410,311	7,159,870	1,296,271	8,456,141	8,993,328
Employee Benefits	1,337,776	335,125	1,672,901	284,245	1,957,146	2,079,067
Staff Travel	227,282	5,317	232,599	59,515	292,114	285,651
Communication	172,050	14,067	186,117	38,143	224,260	232,787
Rent	221,559	62,329	283,888	16,140	300,028	299,957
Building Occupancy	205,031	36,565	241,596	128,760	370,356	335,847
Staff Training	208,100	4,955	213,055	128,871	341,926	327,575
Advertising and Promotion	10,577	3,473	14,050	1,791	15,841	25,664
Professional Services - Non Client	218,607	7,972	226,579	149,401	375,980	428,636
Professional Services - Client	1,378,632	195	1,378,827	770,820	2,149,647	1,968,265
Insurance and Bad Debt Expense	48,305	9,178	57,483	2,804	60,287	45,857
Other Services - Bank Fees, Memberships	5,556	80	5,636	134	5,770	9,397
I.T. - Supplies and Equipment (Replacements)	165,757	2,922	168,679	31,552	200,231	89,204
Other Supplies & Equipment (Office/Program)	311,343	81,268	392,611	256,342	648,953	400,272
Administration Charges to Programs	(263,651)	46,982	(216,669)	216,669	-	-
	9,996,483	2,020,739	12,017,222	3,381,458	15,398,680	15,521,507
<b>Revenue over Expenses (Expenses over Revenue) before Undernoted Items</b>	44,142	223,080	267,222	503,691	770,913	61,781
Deferred Revenue	(23,219)	(191,198)	(214,417)	(48,343)	(262,760)	-
Surplus Repayable	(109,919)	(4,039)	(113,958)	-	(113,958)	-
	(133,138)	(195,237)	(328,375)	(48,343)	(376,718)	-
<b>Revenue over Expenses (Expenses over Revenue) for the year</b>	\$ (88,996)	\$ 27,843	\$ (61,153)	\$ 455,348	\$ 394,195	\$ 61,781

**FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES**  
**Ministry of Health and Long Term Care Programs (MOHLTC)**  
**Schedule 2 - Statement of Program Revenue and Expenses**  
**(Unaudited)**

**For the year ended March 31, 2020**

Detail Codes	A348	A349	A351	A352	A354	A355	A356	
Administrative Support	Brief Services	Counselling / Therapy Services	Family / Caregiver Skills Building Support	Access Intake Service Planning	Service Coordination	Specialized Consultation & Assessment Services	Targeted Prevention	
Provincial Ministry Recoveries and Miscellaneous Income	\$ -	\$ 362,669	\$ 1,519,347	\$ 288,522	\$ 296,589	\$ 1,098,747	\$ 246,527	\$ 25,347
	-	-	-	-	-	-	-	-
	-	362,669	1,519,347	288,522	296,589	1,098,747	246,527	25,347
<b>Expenses</b>								
Salaries and Wages	713,270	208,135	871,949	165,582	170,212	630,568	141,481	14,547
Employee Benefits - Statutory	73,671	19,310	80,895	15,362	15,791	58,501	13,126	1,350
Employee Benefits - Non-Mandatory	115,229	30,203	126,529	24,027	24,698	91,502	20,532	2,111
Staff Travel	2,314	7,154	29,971	5,692	5,851	21,674	4,863	500
Communication	52,622	4,789	20,062	3,810	3,916	14,508	3,255	335
Rent/Lease/Mortgage Interest	55,263	7,335	30,731	5,836	5,999	22,223	4,986	513
Building Occupancy	47,016	6,992	29,290	5,562	5,718	21,182	4,753	489
Staff Training and Recruitment	36,622	10,801	45,249	8,593	8,834	32,723	7,342	754
Advertising and Promotion	4,403	419	1,757	334	343	1,271	285	29
Professional/Contracted Out Services	45,292	3,206	13,431	2,551	2,622	9,713	2,179	224
Professional/Contracted Out I.T. Services	701	-	-	-	-	-	-	-
Purchased Client Services	-	11,107	46,533	8,836	9,084	33,651	7,550	776
Insurance & Bad Debts	10,650	1,536	6,435	1,222	1,256	4,654	1,044	107
Other Services - Bank Fees, Memberships	5,422	9	38	7	7	27	6	1
I.T. - Supplies and Equipment (Replacements)	115,021	1,705	7,142	1,356	1,394	5,165	1,159	119
Other Supplies & Equipment (Office/Program)	86,423	9,049	37,911	7,199	7,401	27,416	6,151	632
Administration Charges	(1,272,761)	40,919	171,424	32,553	33,463	123,969	27,815	2,860
	91,158	362,669	1,519,347	288,522	296,589	1,098,747	246,527	25,347
<b>Revenue over Expenses (Expenses over Revenue) Before Undernoted Items</b>	(91,158)	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-	-
Surplus Repayable	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Revenue over Expenses (Expenses over Revenue) for the year</b>	\$ (91,158)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES**  
**Ministry of Health and Long Term Care Programs (MOHLTC)**  
**Schedule 2 - Statement of Program Revenue and Expenses**  
**(Unaudited)**

**For the year ended March 31, 2020**

Detail Codes	A359	A350	A357	Total Ministry of Health and Long Term Care Funded Programs
Revenue	Tele- Psychiatry	Crisis Services	System Management Lead Agency	
Provincial Ministry Recoveries and Miscellaneous Income	\$ 14,400	\$ 85,553	\$ 247,739	\$ 4,185,440
	-	-	-	-
	<u>14,400</u>	<u>85,553</u>	<u>247,739</u>	<u>4,185,440</u>
<b>Expenses</b>				
Salaries and Wages	6,073	-	157,498	3,079,315
Employee Benefits - Statutory	500	-	17,507	296,013
Employee Benefits - Non-Mandatory	781	-	27,383	462,995
Staff Travel	48	-	20,433	98,500
Communication	180	-	4,971	108,448
Rent/Lease/Mortgage Interest	324	-	6,168	139,378
Building Occupancy	312	-	6,060	127,374
Staff Training and Recruitment	48	-	1,212	152,178
Advertising and Promotion	-	-	-	8,841
Professional/Contracted Out Services	108	-	2,184	81,510
Professional/Contracted Out I.T. Services	-	-	-	701
Purchased Client Services	-	80,598	-	198,135
Insurance & Bad Debts	36	-	624	27,564
Other Services - Bank Fees, Memberships	-	-	-	5,517
I.T. - Supplies and Equipment (Replacements)	4,018	-	1,164	138,243
Other Supplies & Equipment (Office/Program)	460	-	2,535	185,177
Administration Charges	1,512	4,955	-	(833,291)
	<u>14,400</u>	<u>85,553</u>	<u>247,739</u>	<u>4,276,598</u>
<b>Revenue over Expenses (Expenses over Revenue) Before Undernoted Items</b>	-	-	-	(91,158)
Deferred Revenue	-	-	-	-
Surplus Repayable	-	-	-	-
	-	-	-	-
<b>Revenue over Expenses (Expenses over Revenue) for the year</b>	\$ -	\$ -	\$ -	\$ (91,158)

**FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES**  
**Ministry of Children, Community and Social Service Programs**  
**Schedule 3 - Statement of Program Revenue and Expenses**  
**(Unaudited)**

**For the year ended March 31, 2020**

Detail Codes	F260	F235	F717	F206	F240	F246	E803	E830	E835	E753
	Coordinated	Planned	Children	Autism	Complex	Intensive	Youth	YCJA	Youth Mental	Community
	Service	Out of	In-Home	Spectrum	Special	Child and	Justice	Psychological	Health Court	Capacity
	Planning	Home	Respite	Disorder	Needs	Family	Service	Reports	Worker	Building
	Respite	Support	Services	Respite	Intervention	Program	Building			
<b>Revenue</b>										
Provincial Ministry Recoveries and Miscellaneous Income	\$ 250,550	\$ 195,700	\$ 120,830	\$ 57,774	\$ 641,957	\$ 74,884	\$ 153,143	\$ 38,000	\$ 132,299	\$ 44,051
	-	-	2,010	-	-	-	-	-	-	-
	250,550	195,700	122,840	57,774	641,957	74,884	153,143	38,000	132,299	44,051
<b>Expenses</b>										
Salaries and Wages	150,820	38,294	34,163	-	-	-	99,368	-	88,513	27,089
Employee Benefits - Statutory	9,522	2,574	2,550	-	-	-	8,472	-	7,504	2,859
Employee Benefits - Non-Mandatory	14,893	4,026	3,988	-	-	-	13,251	-	11,738	4,472
Staff Travel	16,165	156	192	-	-	-	600	-	2,628	204
Communication	4,003	576	672	-	-	-	2,136	1,117	2,697	732
Rent/Lease/Mortgage Interest	5,304	972	1,212	-	-	-	3,828	6,168	-	1,308
Building Occupancy	5,220	960	1,188	-	-	-	3,756	6,060	-	1,284
Staff Training	12,671	144	180	-	-	-	2,064	-	552	192
Advertising and Promotion	-	-	-	-	-	-	-	-	-	-
Professional/Contracted Out Services	1,872	348	432	-	-	-	1,356	-	1,308	468
Purchased Client Services	-	126,532	64,868	51,708	517,667	67,021	-	18,683	-	-
Insurance	540	96	120	-	-	-	384	-	252	132
Other Services - Bank Fees, Memberships	-	-	-	-	-	-	-	-	-	-
I.T. - Supplies and Equipment (Replacements)	996	180	228	-	-	-	720	1,982	1,981	302
Other Supplies & Equipment (Office/Program)	2,236	293	360	-	-	-	1,128	-	1,235	384
Administration Charges	26,308	20,549	12,687	6,066	64,767	7,863	16,080	3,990	13,891	4,625
	250,550	195,700	122,840	57,774	582,434	74,884	153,143	38,000	132,299	44,051
<b>Revenue over Expenses (Expenses over Revenue) Before Undernoted Items</b>	-	-	-	-	59,523	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-	-	-	-
Surplus Repayable	-	-	-	-	(59,523)	-	-	-	-	-
	-	-	-	-	(59,523)	-	-	-	-	-
<b>Revenue over Expenses (Expenses over Revenue) for the Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES**

**Ministry of Children, Community and Social Service Programs**

**Schedule 3 - Statement of Program Revenue and Expenses**

**(Unaudited)**

**For the year ended March 31, 2020**

Detail Codes	F134	F264	F716	F719	F266	F230		F261	E833	Total Ministry of Children, Community and Social Service Funded Programs
	Infant Development	Children's Access Mechanism	Children Behaviour Intervention	Child Assessment & Counselling	Pediatric Rehabilitation Outreach Program	Children's Treatment and Rehabilitation Services	School Based Rehabilitation Services	FASD Worker	Provincial FASD Clinic	
<b>Revenue</b>										
Provincial Ministry Recoveries and Miscellaneous Income	\$ 92,440	\$ 89,307	\$ 32,212	\$ 543,330	\$ 658,357	\$ 86,800	\$ 669,017	\$ 90,000	\$ 300,000	\$ 4,270,651
	-	-	-	-	-	-	-	-	-	2,010
	92,440	89,307	32,212	543,330	658,357	86,800	669,017	90,000	300,000	4,272,661
<b>Expenses</b>										
Salaries and Wages	56,150	64,983	20,891	317,222	323,505	59,274	330,468	62,852	159,189	1,832,781
Employee Benefits - Statutory	3,919	5,829	1,547	29,494	26,764	4,592	26,132	5,856	12,763	150,377
Employee Benefits - Non-Mandatory	6,129	9,118	2,420	46,131	41,860	7,183	40,873	9,160	19,962	235,204
Staff Travel	684	-	132	2,153	27,590	240	40,161	285	12,759	103,949
Communication	2,436	-	456	6,990	8,642	864	4,005	-	4,178	39,504
Rent/Lease/Mortgage Interest	4,368	-	816	12,036	12,684	1,560	6,000	-	5,676	61,932
Building Occupancy	4,296	-	804	11,832	12,480	1,524	6,216	-	5,580	61,200
Staff Training	648	-	996	4,760	5,941	228	5,524	1,271	8,822	43,993
Advertising and Promotion	-	-	-	-	6	-	428	-	927	1,361
Professional/Contracted Out Services	1,548	-	288	3,804	14,488	552	4,593	876	2,004	33,937
Purchased Client Services	-	-	-	260	87,076	-	132,717	-	30,814	1,097,346
Insurance	444	-	84	1,092	9,761	156	2,004	250	576	15,891
Other Services - Bank Fees, Memberships	-	-	-	-	27	-	-	-	-	27
I.T. - Supplies and Equipment (Replacements)	828	-	156	2,028	3,554	288	2,640	-	1,068	16,951
Other Supplies & Equipment (Office/Program)	1,284	-	240	35,409	14,852	1,225	8,559	-	4,182	71,387
Administration Charges	9,706	9,377	3,382	70,119	69,127	9,114	58,697	9,450	31,500	447,298
	92,440	89,307	32,212	543,330	658,357	86,800	669,017	90,000	300,000	4,213,138
<b>Revenue over Expenses (Expenses over Revenue) Before Undernoted Items</b>	-	-	-	-	-	-	-	-	-	59,523
Deferred Revenue	-	-	-	-	-	-	-	-	-	-
Surplus Repayable	-	-	-	-	-	-	-	-	-	(59,523)
	-	-	-	-	-	-	-	-	-	(59,523)
<b>Revenue over Expenses (Expenses over Revenue) for the Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES**  
**Other Ministry Funded Programs**  
**Schedule 4 - Statement of Program Revenue and Expenses**  
**(Unaudited)**

**For the year ended March 31, 2020**

Detail Codes	A504											Total Programs
	Canada Prenatal Programs	Canada Prenatal Program - Education	Child Care Supervisor Network Capacity Funding	George Jeffrey Far North Rehab	Indigenous Services Far North Rehab	FASD Norwest Community Health Centres	North Words Contract	SPARK	SCHOOL	SNAP/NCPC	Youth Justice Committee (MAG)	
<b>Revenue</b>												
Program Funding	\$ 108,770	\$ -	\$ 109,106	\$ 253,000	\$ 98,225	\$ 115,000	\$ 150,960	\$ 250,000	\$ 123,445	\$ 314,902	\$ 35,000	\$ 1,558,408
Recoveries and Miscellaneous Income	-	3,725	6,476	-	-	-	-	-	-	-	-	10,201
Health Canada - Jordan's Principle	-	-	-	-	11,202	-	-	-	-	-	-	11,202
Deferred Revenue	-	-	2,000	-	-	-	-	713	-	-	-	2,713
	<b>108,770</b>	<b>3,725</b>	<b>117,582</b>	<b>253,000</b>	<b>109,427</b>	<b>115,000</b>	<b>150,960</b>	<b>250,713</b>	<b>123,445</b>	<b>314,902</b>	<b>35,000</b>	<b>1,582,524</b>
<b>Expenses</b>												
Salaries and Wages	73,497	-	53,465	137,106	64,157	31,450	95,746	153,251	72,097	129,987	26,707	837,463
Employee Benefits - Statutory	7,092	-	5,686	14,524	4,075	2,087	10,094	11,025	6,867	12,061	1,833	75,344
Employee Benefits - Non-Mandatory	11,091	-	8,894	22,717	6,373	3,265	15,788	17,245	10,740	18,864	2,866	117,843
Staff Travel	1,857	-	7,651	972	227	5,099	1,160	3,149	3,045	1,581	92	24,833
Communication	3,100	-	1,895	2,802	249	5,000	2,094	5,472	3,066	420	-	24,098
Rent/Lease/Mortgage Interest	-	-	2,472	2,496	2,900	-	2,885	996	-	8,500	-	20,249
Building Occupancy	4,687	-	2,424	-	3,321	3,900	2,000	-	-	125	-	16,457
Staff Training	372	-	5,771	981	297	-	1,023	2,693	792	-	-	11,929
Advertising and Promotion	-	-	-	-	-	215	-	-	-	-	160	375
Professional/Contracted Out Services	410	-	876	1,740	-	1,000	1,308	2,280	1,884	87,941	-	97,439
Professional/Contracted Out I.T. Services	-	-	5,020	-	-	-	-	-	-	-	-	5,020
Purchased Client Services	41	-	-	32,514	14,222	10,000	278	26,321	-	(225)	-	83,151
Insurance	97	-	2,479	504	-	198	372	660	540	-	-	4,850
Other Services - Bank Fees, Memberships	-	-	12	-	-	-	-	-	-	-	-	12
I.T. - Supplies and Equipment (Replacements)	1,200	-	840	936	-	3,968	852	156	1,111	1,500	-	10,563
Other Supplies & Equipment (Office/Program)	3,733	1,563	7,418	9,143	3,682	24,659	1,509	575	1,880	537	80	54,779
Administration Charges	1,593	-	11,141	26,565	9,924	10,659	15,851	26,250	13,882	3,215	3,262	122,342
	<b>108,770</b>	<b>1,563</b>	<b>116,044</b>	<b>253,000</b>	<b>109,427</b>	<b>101,500</b>	<b>150,960</b>	<b>250,073</b>	<b>115,904</b>	<b>264,506</b>	<b>35,000</b>	<b>1,506,747</b>
<b>Revenue Over Expenses (Expenses over Revenue) Before Undernoted Items</b>	-	2,162	1,538	-	-	13,500	-	640	7,541	50,396	-	75,777
Deferred Revenue	-	-	(1,538)	-	-	(13,500)	-	(640)	(7,541)	-	-	(23,219)
Surplus Repayable	-	-	-	-	-	-	-	-	-	(50,396)	-	(50,396)
	-	-	(1,538)	-	-	(13,500)	-	(640)	(7,541)	(50,396)	-	(73,615)
<b>Revenue over Expenses (Expenses over Revenue) for the Year</b>	\$ -	\$ 2,162	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,162

**FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES**  
**Kenora District Services Board Funded Programs**  
**Schedule 5 - Statement of Program Revenue and Expenses**  
**(Unaudited)**

**For the year ended March 31, 2020**

	Daycare Centres	Early ON Centres	Total Programs
<b>Revenue</b>			
Kenora District Services Board			
Subsidized Fees	\$ 411,293	\$ -	\$ 411,293
Special Needs Resourcing	155,793	-	155,793
General Operating Grant	540,685	503,006	1,043,691
One Time Funding	139,023	5,707	144,730
Registration Fees	473,996	-	473,996
Federal Government funding	12,739	-	12,739
Deferred Revenue	-	193	193
Miscellaneous Income	1,384	-	1,384
	<u>1,734,913</u>	<u>508,906</u>	<u>2,243,819</u>
<b>Expenses</b>			
Salaries and Wages	1,110,337	299,974	1,410,311
Employee Benefits - Statutory	100,689	30,010	130,699
Employee Benefits - Non-Mandatory	157,487	46,939	204,426
Staff Travel	1,956	3,361	5,317
Communication	5,414	8,653	14,067
Rent/Lease/Mortgage Interest	30,789	31,540	62,329
Building Occupancy	22,755	13,810	36,565
Staff Training	1,948	3,007	4,955
Advertising and Promotion	3,473	-	3,473
Professional/Contracted Out Services	838	7,134	7,972
Purchased Client Services	-	195	195
Food	48,489	-	48,489
Insurance	7,087	1,964	9,051
Other Services - Bank Fees, Memberships	40	40	80
I.T. - Supplies and Equipment (Replacements)	-	2,922	2,922
Other Supplies & Equipment (Office/Program)	19,461	13,318	32,779
Bad Debt Expense	127	-	127
Administration Charges	1,255	45,727	46,982
	<u>1,512,145</u>	<u>508,594</u>	<u>2,020,739</u>
<b>Revenue Over Expenses (Expenses over Revenue) Before Undernoted Items</b>	<u>222,768</u>	<u>312</u>	<u>223,080</u>
Deferred Revenue	(190,886)	(312)	(191,198)
Surplus Repayable	(4,039)	-	(4,039)
	<u>(194,925)</u>	<u>(312)</u>	<u>(195,237)</u>
<b>Revenue over Expenses (Expenses over Revenue) for the Year</b>	<u>\$ 27,843</u>	<u>\$ -</u>	<u>\$ 27,843</u>

**FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES**

**Non-Ministry Funded Programs**

**Schedule 6 - Statement of Program Revenue and Expenses**

**(Unaudited)**

**For the year ended March 31, 2020**

	Minto Parent											
	Private	Making	Triple	Triple	Triple	Resource	Resource	Strengthening	Roots of	Rainy	CANS	Total
	Contracts	Connections	Program &	Gary Alcock	P.L.A.Y.	Centre	Centre	Families	Empathy	River	Training	Programs
		Dryden	Admin	Memorial	Fund	Kitchen	Endowment	For The	Program	Best Start		
<b>Revenue</b>												
Recoveries and Miscellaneous Income	\$ 3,393,257	\$ 45,245	\$ 92,141	\$ 3,075	\$ 2,525	\$ 33,372	\$ 4,442	\$ -	\$ -	\$ -	\$ -	\$ 3,574,057
Interest	25,861	-	-	-	6,728	-	-	-	-	-	-	32,589
Deferred Revenue	275,029	-	-	-	-	-	-	616	-	-	2,858	278,503
	<b>3,694,147</b>	<b>45,245</b>	<b>92,141</b>	<b>3,075</b>	<b>9,253</b>	<b>33,372</b>	<b>4,442</b>	<b>616</b>	<b>-</b>	<b>-</b>	<b>2,858</b>	<b>3,885,149</b>
<b>Expenses</b>												
Salaries and Wages	1,271,687	-	24,584	-	-	-	-	-	-	-	-	1,296,271
Employee Benefits - Statutory	110,034	-	821	-	-	-	-	-	-	-	-	110,855
Employee Benefits - Non-Mandatory	172,105	-	1,285	-	-	-	-	-	-	-	-	173,390
Staff Travel	59,063	-	-	-	-	-	-	-	69	383	-	59,515
Communication	36,327	-	1,816	-	-	-	-	-	-	-	-	38,143
Rent/Lease/Mortgage Interest	16,140	-	-	-	-	-	-	-	-	-	-	16,140
Building Occupancy	128,760	-	-	-	-	-	-	-	-	-	-	128,760
Staff Training	127,991	-	-	-	-	-	-	-	880	-	-	128,871
Advertising and Promotion	1,791	-	-	-	-	-	-	-	-	-	-	1,791
Professional/Contracted Out Services	148,785	-	-	-	-	-	-	616	-	-	-	149,401
Purchased Client Services	770,820	-	-	-	-	-	-	-	-	-	-	770,820
Insurance	2,804	-	-	-	-	-	-	-	-	-	-	2,804
Other Services - Bank Fees, Memberships	120	-	14	-	-	-	-	-	-	-	-	134
I.T. - Supplies and Equipment (Replacements)	28,694	-	-	-	-	-	-	-	-	-	2,858	31,552
Other Supplies & Equipment (Office/Program)	137,776	45,581	34,382	300	16,538	19,716	1,673	-	376	-	-	256,342
Administration Charges to Programs	216,669	-	-	-	-	-	-	-	-	-	-	216,669
	<b>3,229,566</b>	<b>45,581</b>	<b>62,902</b>	<b>300</b>	<b>16,538</b>	<b>19,716</b>	<b>1,673</b>	<b>616</b>	<b>1,325</b>	<b>383</b>	<b>2,858</b>	<b>3,381,458</b>
<b>Revenue Over Expenses (Expenses over Revenue) Before Undernoted Items</b>	<b>464,581</b>	<b>(336)</b>	<b>29,239</b>	<b>2,775</b>	<b>(7,285)</b>	<b>13,656</b>	<b>2,769</b>	<b>-</b>	<b>(1,325)</b>	<b>(383)</b>	<b>-</b>	<b>503,691</b>
Deferred Revenue	(48,343)	-	-	-	-	-	-	-	-	-	-	(48,343)
Surplus Repayable	-	-	-	-	-	-	-	-	-	-	-	-
	<b>(48,343)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(48,343)</b>
<b>Revenue over Expenses (Expenses over Revenue) for the Year</b>	<b>\$ 416,238</b>	<b>\$ (336)</b>	<b>\$ 29,239</b>	<b>\$ 2,775</b>	<b>\$ (7,285)</b>	<b>\$ 13,656</b>	<b>\$ 2,769</b>	<b>\$ -</b>	<b>\$ (1,325)</b>	<b>\$ (383)</b>	<b>\$ -</b>	<b>\$ 455,348</b>