

FIREFLY

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES

Financial Statements

For the Year Ended March 31, 2021

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

Financial Statements

For the year ended March 31, 2021

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Independent Auditor's Report

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, 2021, 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, 2021 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, 2021 and 2020, 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 2021 and 2020 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, 2021 and 2020, current assets as at March 31, 2021 and 2020, and net assets as at April 1 and March 31 for both the 2021 and 2020 years.

Our audit opinion on the financial statements for the year ended March 31, 2020 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 17 - 24 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
June 16, 2021

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

	March 31 2021	March 31 2020
Assets		
Current		
Cash and Bank	\$ 2,438,124	\$ 731,666
Accounts Receivable (Note 2)	886,321	1,394,193
Current Portion of Investments (Note 3)	1,125,000	705,000
Prepaid Expenses	20,244	32,885
	4,469,689	2,863,744
Investments (Note 3)	-	325,000
	\$ 4,469,689	\$ 3,188,744

Liabilities and Net Assets

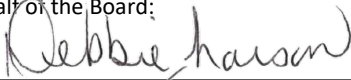
Current

Accounts Payable (Note 4)	\$ 1,152,806	\$ 686,224
Deferred Revenue (Note 5)	844,993	322,177
Surplus Repayable (Note 6)	234,810	134,976
	2,232,609	1,143,377

Net Assets

Externally Restricted (Note 7)	329,632	248,146
Unrestricted	1,907,448	1,797,221
	2,237,080	2,045,367
	\$ 4,469,689	\$ 3,188,744

On Behalf of the Board:



Director



Director

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

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

For the year ended March 31	2021		2020
	Budget	Actual	Actual
Revenue			
Provincial Ministries	\$ 12,253,761	\$ 11,803,860	\$ 9,492,602
Federal Ministries	209,553	213,782	533,099
Kenora District Services Board	1,074,521	1,453,343	1,344,214
Child Care Fees	934,962	437,675	885,289
Other	3,474,402	3,313,999	3,914,389
	17,947,199	17,222,659	16,169,593
Expenses			
Salaries and Wages	9,748,973	8,714,780	8,456,141
Employee Benefits	2,424,886	1,907,767	1,957,146
Staff Travel	172,218	55,773	292,114
Communication	223,531	225,713	224,260
Building Occupancy	732,412	676,807	670,384
Staff Training	286,993	230,792	341,926
Advertising and Promotion	339,389	246,148	15,841
Professional Services - Non Client	411,073	282,071	375,980
Professional Services - Client	2,530,924	2,072,663	2,149,647
Insurance and Bad Debt Expense	52,360	47,407	60,287
Other Services - Bank Fees, Memberships	8,945	4,645	5,770
I.T. - Supplies and Equipment (Replacements)	254,456	272,084	200,231
Other Supplies & Equipment (Office/Program)	976,035	681,110	648,953
COVID-19 (Note 14)	-	627,530	-
	18,162,195	16,045,290	15,398,680
Revenue over Expenses/(Expenses over Revenue)			
Before Undernoted items	(214,996)	1,177,369	770,913
Deferred Revenue	-	(835,426)	(262,760)
Surplus Repayable	-	(150,230)	(113,958)
Revenue over Expenses (Expenses over Revenue) for the year	\$ (214,996)	\$ 191,713	\$ 394,195

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

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

For the year ended March 31	2021			2020
	Unrestricted	Externally Restricted (Note 7)	Total	Total
Balance, beginning of year	\$ 1,797,221	\$ 248,146	\$ 2,045,367	\$ 1,651,172
Excess of Revenues over Expenses for the year	110,227	81,486	191,713	394,195
Net assets, end of year	\$ 1,907,448	\$ 329,632	\$ 2,237,080	\$ 2,045,367

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

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

For the year ended March 31	2021	2020
Cash provided by (used in)		
Excess of Revenue over Expenses for the year	\$ 191,713	\$ 394,195
Adjustments to reconcile excess of revenue over expenses to net cash provided by (used in) operating activities:		
Accounts receivable	507,872	(142,050)
Prepaid expenses	12,641	(13,881)
Accounts payable	466,582	(214,340)
Surplus repayable	99,834	(3,077)
Deferred revenue	522,816	1,718
Net change in cash and bank	1,801,458	22,565
Investing Activities		
Decrease (increase) in investments	(95,000)	695,000
Net change in cash and bank	1,706,458	717,565
Cash and bank, beginning of year	731,666	14,101
Cash and bank, end of year	\$ 2,438,124	\$ 731,666

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

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

March 31, 2021

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.

Deferred Revenue

The organization has entered into funding agreements where the services to be performed extends beyond year end. For these agreements, the organization records an obligation and recognizes revenue over the period of the agreement as the services are rendered.

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

March 31, 2021

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

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.

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, 2021

2	Accounts Receivable	2021	2020
	Advances to Employees	\$ 345	\$ 17,055
	Canada Emergency Wage Subsidies	1,387	-
	Child and Community Resources	90,000	90,666
	Fee for Service Autism	2,060	-
	FIREFLY Foundation	14,297	-
	Goods and Services Tax & Harmonized Sales Tax Rebates	128,100	97,758
	Hamilton Wentworth District School Board	-	23,067
	Health Canada - Jordan's Principle	112,233	-
	Indigenous Services Canada (Health Canada)	9,330	32,100
	Kenora Catholic District School Board	3,853	6,190
	Kenora Chiefs Advisory	108,783	424,521
	Kenora District Services Board	40,651	34,664
	Keewatin-Patricia District School Board	284,979	218,528
	Kenora Rainy River District Child and Family Services	-	5,600
	Ministry of Health and Long Term Care	1,300	4,400
	Miscellaneous Receivables	-	9,891
	NorWest Community Health Centres	-	38,333
	Provincial Council Maternal & Child Health	-	10,877
	Public Safety & Emergency Preparedness	-	137,986
	Registration Fees (Daycare)	14,358	13,377
	Sioux Lookout First Nation Health Authority	76,366	233,581
	Thunder Bay Catholic District School Board	-	8,650
	Allowance for Doubtful Accounts	(1,721)	(13,051)
		\$ 886,321	\$ 1,394,193

3	Investments	2021	2020
	Investments are comprised of the following:		
	Guaranteed investment certificate, interest at 2.0%, matured 2020	\$ -	\$ 200,000
	Guaranteed investment certificate, interest at 1.8%, matured 2020	-	250,000
	Guaranteed investment certificate, interest at 1.86%, matured 2020	-	255,000
	Guaranteed investment certificate, interest at 2.75%, maturing 2021	325,000	325,000
	Guaranteed investment certificate, interest at 0.4%, maturing 2021	300,000	-
	Guaranteed investment certificate, interest at 0.45%, maturing 2021	500,000	-
		1,125,000	1,030,000
	Less amounts maturing within one year	(1,125,000)	(705,000)
		\$ -	\$ 325,000

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

March 31, 2021

4	Accounts Payable	2021	2020
	Trade accounts payable	\$ 835,124	\$ 498,535
	Accrued liabilities	13,350	13,350
	Accrued payroll	146,048	91,594
	Employee expense	5,828	7,441
	Miscellaneous payables	139,358	61,893
	VISA payable	13,098	13,411
		\$ 1,152,806	\$ 686,224

There are \$5,995 (2020 - \$4,973) in government remittances included in accounts payable.

5	Deferred Revenue	2021	2020
	Autism Services	\$ 262,326	\$ -
	Child and Adolescent Needs and Strength Training	-	1,107
	Fetal Alcohol Spectrum Disorder Training	13,500	13,500
	Kenora Catholic District School Board	26,576	-
	Kenora District Services Board - Child Care Programs	128,012	190,886
	Kenora District Services Board - Early ON Centres	3,962	312
	Kenora District Services Board - Wage Enhancement	-	16,005
	Keewatin Patricia District School Board - SCHOOL	10,560	7,541
	Keewatin Patricia District School Board - SPARK	15,636	640
	Ministry of Health Covid Funding	219,788	-
	Ontario Autism Program (OAP) Services	82,541	-
	Private Contracts	72,525	75,480
	Registration Fees (Daycare)	9,567	15,014
	Sioux Lookout Best Start Hub - Benevity RBC	-	154
	Supervisor Network Capacity	-	1,538
		\$ 844,993	\$ 322,177

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.

6	Surplus Repayable	2021	2020
	Ministry of Children, Community and Social Services		
	- Complex Special Needs	\$ 177,585	\$ 60,361
	Kenora District Services Board - Wage Enhancement	46,468	24,219
	Public Safety & Emergency Preparedness	-	50,396
	Supervisor Network Capacity	10,757	-
		\$ 234,810	\$ 134,976

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

March 31, 2021

7 Externally Restricted Net Assets	Opening Balance	Net Transfer (to) / from Operations	Closing Balance
Circus Kids Program	\$ 4,118	\$ -	\$ 4,118
Making Connections For Children and Youth	34,000	(3,554)	30,446
Minto Kitchen Funds	65,412	10,589	76,001
Rainy River Best Start Hub	346	(346)	-
Roots of Empathy Program Funding	29,291	-	29,291
Triple P.L.A.Y. Children's and Administration	112,204	67,867	180,071
Triple P.L.A.Y. Gary Alcock Memorial	2,775	-	2,775
Triple P.L.A.Y. Endowment Fund	-	6,930	6,930
	<u>\$ 248,146</u>	<u>\$ 81,486</u>	<u>\$ 329,632</u>

8 Commitment

a) The Organization is committed to office rent and program space in the amount of \$25,157 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, Fort Frances and Red Lake facilities.

The Organization also leases various office equipment in the amount of \$1,104 monthly.

b) Vacation, Overtime, Sick and Statutory Holiday Pay

As of March 31, 2021, unrecorded vacation, overtime, sick and statutory holiday pay amounted to \$341,389 (2020 - \$277,316).

9 Economic Dependence

FIREFLY received approximately 61% (2020-63%) 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, 2020, four employees were paid a salary, as defined in the Public Sector Salary Disclosure Act, 1996 of \$100,000 or more.

March 31, 2021

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, 2021

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, 2020, the plan had a surplus of \$24.148 million.

The amount contributed for the plan for 2021 was \$708,563 (2020 - \$658,300). 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
Ministry Funded Programs			
Administrative Support	\$ 64,735	\$ 42,777	\$ (1,355,979)
Brief Services	16,553	5,016	38,080
Counselling/Therapy Services	69,345	21,013	159,531
Family/Caregiver Skills Building Support	13,168	3,991	30,295
Access Intake Service Planning	13,537	4,102	31,142
Service Coordination	50,149	15,196	115,368
Specialized Consultation & Assessment Services	11,252	3,409	25,885
Targeted Prevention	1,157	350	2,661
Telepsychiatry	588	120	1,050
Crisis Services	-	-	10,455
System Management - Lead Agency	6,468	4,628	5,511
Coordinated Service Planning	10,308	3,937	34,971
Planned Out-of-Home Respite	2,256	444	20,549
Children In-Home Respite Support	2,172	864	12,687
Autism Spectrum Disorder Services	-	-	6,066
Complex Special Needs	-	-	122,212
Intensive Child and Family Intervention	-	-	7,863
Youth Justice Service	6,732	1,320	16,080
YCJA Psychological Reports	-	-	9,760
Health Court Worker Expansion Program	1,716	1,320	8,122
Community Capacity Building	2,388	468	4,625
Infant Development	8,232	1,948	9,706
Children's Access Mechanism	-	328	9,377
Child Behaviour Intervention	1,452	406	3,382
Child Assessment & Counselling	24,060	6,689	57,050
Pediatric Rehabilitation Outreach Program	25,356	7,367	67,983

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

March 31, 2021

13	Allocation of Expenses (continued)	Cost Allocation		
		Building Occupancy	Professional Services (Non-Client)	Office Administration
	Program			
	<u>Ministry Funded Programs</u>			
	Children's Treatment and Rehabilitation Services	3,300	967	9,114
	School Based Rehabilitation Services	12,216	6,321	58,697
	FASD Worker	4,524	1,219	579
	Provincial FASD Clinic	10,080	1,968	31,500
	Canada Prenatal Programs	6,240	570	1,593
	Child Care Supervisor Network Capacity	4,524	48,973	48,956
	George Jeffrey Far North Rehab	4,872	2,694	26,565
	Indigenous Services Canada Far North Rehab	4,524	1,249	9,949
	FASD Norwest Community Health Centres	7,800	-	12,075
	Autism Services	22,596	5,610	17,828
	Northwoods Contract	-	1,719	15,851
	KCDSB - SPARK	996	2,160	27,781
	KPDSB - SCHOOL	-	1,848	24,114
	KCDSB - KCISCO	-	370	5,158
	Youth Justice Committee	-	-	3,780
	Ontario Autism Program (OAP Services)	-	-	13,650
	<u>Kenora District Services Board Funded Programs</u>			
	FIREFLY Child Care Centres	54,570	28,194	1,257
	Kenora Early ON Centres	40,322	4,932	45,727

14 COVID-19 Impacts

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
Notes to Financial Statements

March 31, 2021

14 COVID-19 Impacts (continued)

The Covid expense of \$627,530 consisted of the following:

Salary & Benefits	\$	9,605
Staff Travel		1,339
Communication		10,740
Building Occupancy		4,937
Staff Training and Recruitment		21,638
Advertising and Promotion		53,792
Professional/Contracted Out Services		375,458
I.T. - Supplies and Equipment (Replacements)		91,560
Other Supplies & Equipment (Office/Program)		<u>58,461</u>
Total	\$	<u>627,530</u>

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

For the year ended March 31, 2021

	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
Revenue						
Program Funding	\$ 12,012,124	\$ 877,703	\$ 12,889,827	\$ 2,656,793	\$ 15,546,620	\$ 13,383,598
Special Needs Resourcing	-	115,679	115,679	-	115,679	154,237
Interest Income	-	-	-	14,789	14,789	10,000
Registration Fees - paid by parents	-	296,206	296,206	-	296,206	391,880
Registration Fees - subsidized by KDSB	-	141,469	141,469	-	141,469	543,082
Deferred Revenue	23,219	191,352	214,571	129,075	343,646	291,004
Recoveries and Miscellaneous Income	39,665	724,585	764,250	-	764,250	3,173,398.00
	12,075,008	2,346,994	14,422,002	2,800,657	17,222,659	17,947,199
Expenses						
Salaries and Wages	5,907,645	1,499,628	7,407,273	1,307,507	8,714,780	9,748,973
Employee Benefits	1,265,127	349,102	1,614,229	293,538	1,907,767	2,424,886
Staff Travel	41,629	2,611	44,240	11,533	55,773	172,218
Communication	166,245	17,250	183,495	42,218	225,713	223,531
Rent	165,472	45,200	210,672	49,536	260,208	297,278
Building Occupancy	247,824	49,692	297,516	119,083	416,599	435,134
Staff Training	206,560	9,371	215,931	14,861	230,792	286,993
Advertising and Promotion	35,651	497	36,148	210,000	246,148	339,389
Professional Services - Non Client	201,361	33,126	234,487	47,584	282,071	411,073
Professional Services - Client	1,716,540	-	1,716,540	356,123	2,072,663	2,530,924
Insurance and Bad Debt Expense	34,620	7,797	42,417	4,990	47,407	52,360
Other Services - Bank Fees, Memberships	4,607	14	4,621	24	4,645	8,945
I.T. - Supplies and Equipment (Replacements)	198,393	7,878	206,271	65,813	272,084	254,456
Other Supplies & Equipment (Office/Program)	453,842	134,245	588,087	93,023	681,110	976,035
COVID-19	621,152	2,043	623,195	4,335	627,530	-
Administration Charges to Programs	(238,378)	46,984	(191,394)	191,394	-	-
	11,028,290	2,205,438	13,233,728	2,811,562	16,045,290	18,162,195
Revenue over Expenses (Expenses over Revenue) before Undernoted Items	1,046,718	141,556	1,188,274	(10,905)	1,177,369	(214,996)
Deferred Revenue	(630,927)	(131,974)	(762,901)	(72,525)	(835,426)	-
Surplus Repayable	(127,981)	(22,249)	(150,230)	-	(150,230)	-
	(758,908)	(154,223)	(913,131)	(72,525)	(985,656)	-
Revenue over Expenses (Expenses over Revenue) for the year	\$ 287,810	\$ (12,667)	\$ 275,143	\$ (83,430)	\$ 191,713	\$ (214,996)

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, 2021

Revenue	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	\$ -	\$ 362,669	\$ 1,519,347	\$ 288,522	\$ 296,589	\$ 1,098,747	\$ 246,527	\$ 25,347
COVID Funding	-	-	-	-	-	-	-	-
Recoveries and Miscellaneous Income	25,629	-	-	-	-	-	-	-
	<u>25,629</u>	<u>362,669</u>	<u>1,519,347</u>	<u>288,522</u>	<u>296,589</u>	<u>1,098,747</u>	<u>246,527</u>	<u>25,347</u>
Expenses								
Salaries and Wages	766,278	202,254	847,317	160,903	165,404	612,753	137,485	14,137
Employee Benefits - Statutory	52,801	18,433	77,223	14,665	15,075	55,846	12,530	1,288
Employee Benefits - Non-Mandatory	82,586	28,832	120,785	22,937	23,578	87,348	19,598	2,015
Staff Travel	6,099	1,389	5,820	1,106	1,136	4,209	944	97
Communication	20,481	6,248	26,172	4,970	5,109	18,927	4,247	436
Rent/Lease/Mortgage Interest	28,243	6,794	28,460	5,404	5,556	20,582	4,618	475
Building Occupancy	36,492	9,759	40,885	7,764	7,981	29,567	6,634	682
Staff Training and Recruitment	10,369	9,794	41,034	7,792	8,010	29,675	6,658	685
Advertising and Promotion	6,121	485	2,032	386	397	1,469	330	34
Professional/Contracted Out Services	42,777	5,016	21,013	3,991	4,102	15,196	3,409	350
Purchased Client Services	-	12,457	52,185	9,910	10,187	37,738	8,467	871
Insurance & Bad Debts	2,641	1,399	5,862	1,113	1,144	4,239	951	98
Other Services - Bank Fees, Memberships	4,553	4	17	3	3	12	3	-
I.T. - Supplies and Equipment (Replacements)	57,211	8,380	35,105	6,666	6,852	25,387	5,696	586
Other Supplies & Equipment (Office/Program)	14,642	6,816	28,555	5,423	5,574	20,651	4,634	476
COVID-19	(38,827)	6,529	27,351	5,194	5,339	19,780	4,438	456
Administration Charges	(1,355,979)	38,080	159,531	30,295	31,142	115,368	25,885	2,661
	<u>(263,512)</u>	<u>362,669</u>	<u>1,519,347</u>	<u>288,522</u>	<u>296,589</u>	<u>1,098,747</u>	<u>246,527</u>	<u>25,347</u>
Revenue over Expenses (Expenses over Revenue)								
Before Undernoted Items	<u>289,141</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Revenue	-	-	-	-	-	-	-	-
Surplus Repayable	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue over Expenses (Expenses over Revenue)								
for the Year	<u>\$ 289,141</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2021

Revenue	Tele- Psychiatry	Crisis Services	COVID Funding	System Management Lead Agency	Total Ministry of Health and Long Term Care Funded Programs
Provincial Ministry	\$ 10,000	\$ 179,653	\$ -	\$ 247,700	\$ 4,275,101
COVID Funding	-	-	608,600	-	608,600
Recoveries and Miscellaneous Income	-	-	-	-	25,629
	10,000	179,653	608,600	247,700	4,909,330
Expenses					
Salaries and Wages	6,151	-	-	190,167	3,102,849
Employee Benefits - Statutory	504	-	-	13,765	262,130
Employee Benefits - Non-Mandatory	788	-	-	21,529	409,996
Staff Travel	24	-	-	204	21,028
Communication	192	-	-	2,810	89,592
Rent/Lease/Mortgage Interest	228	-	-	2,508	102,868
Building Occupancy	360	-	-	3,960	144,084
Staff Training and Recruitment	12	-	-	144	114,173
Advertising and Promotion	-	-	-	-	11,254
Professional/Contracted Out Services	120	-	-	4,628	100,602
Purchased Client Services	-	169,198	-	-	301,013
Insurance & Bad Debts	36	-	-	384	17,867
Other Services - Bank Fees, Memberships	-	-	-	-	4,595
I.T. - Supplies and Equipment (Replacements)	439	-	-	780	147,102
Other Supplies & Equipment (Office/Program)	96	-	-	1,008	87,875
COVID-19	-	-	388,812	302	419,374
Administration Charges	1,050	10,455	-	5,511	(936,001)
	10,000	179,653	388,812	247,700	4,400,401
Revenue over Expenses (Expenses over Revenue) Before Undernoted Items	-	-	219,788	-	508,929
Deferred Revenue	-	-	(219,788)	-	(219,788)
Surplus Repayable	-	-	-	-	-
	-	-	(219,788)	-	(219,788)
Revenue over Expenses (Expenses over Revenue) for the Year	\$ -	\$ -	\$ -	\$ -	\$ 289,141

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, 2021

Revenue	Coordinated Service Planning	Out of Home Respite	Children In-Home Respite Support	Autism Spectrum Disorder Respite Services	Complex Special Needs	Intensive Child and Family Intervention	Youth Justice Service	YCJA Psychological Reports	Youth Mental Health Court Worker Expansion Program	Community Capacity Building
Provincial Ministry	\$ 250,550	\$ 195,700	\$ 120,830	\$ 57,774	\$ 1,032,741	\$ 74,884	\$ 153,143	\$ 38,000	\$ 132,299	\$ 44,051
MCCSS COVID-19 Funding	-	-	-	-	109,577	-	-	-	-	-
Recoveries and Miscellaneous Income	-	-	1,828	-	-	-	-	-	-	-
	250,550	195,700	122,658	57,774	1,142,318	74,884	153,143	38,000	132,299	44,051
Expenses										
Salaries and Wages	138,184	32,969	29,303	-	-	-	89,937	-	95,637	27,208
Employee Benefits - Statutory	8,442	2,219	2,154	-	-	-	10,010	-	7,457	2,879
Employee Benefits - Non-Mandatory	13,205	3,471	3,369	-	-	-	15,656	-	11,664	4,503
Staff Travel	336	72	72	-	-	-	216	-	216	72
Communication	4,395	798	708	-	-	-	2,196	-	3,580	820
Rent/Lease/Mortgage Interest	3,996	876	840	-	-	-	2,616	-	1,716	924
Building Occupancy	6,312	1,380	1,332	-	-	-	4,116	-	-	1,464
Staff Training	4,149	48	48	-	-	-	194	-	249	48
Advertising and Promotion	104	-	-	-	-	-	38	-	70	-
Professional/Contracted Out Services	3,937	444	864	-	-	-	1,320	-	1,320	468
Purchased Client Services	-	132,118	70,549	51,708	787,936	67,021	-	-	-	-
Insurance	612	132	132	-	-	-	396	-	396	144
I.T. - Supplies and Equipment (Replacements)	2,861	276	264	-	-	-	816	-	816	288
Other Supplies & Equipment (Office/Program)	2,774	348	336	-	-	-	1,092	-	1,056	377
COVID-19	26,272	-	-	-	114,946	-	8,460	28,240	-	231
Administration Charges	34,971	20,549	12,687	6,066	122,212	7,863	16,080	9,760	8,122	4,625
	250,550	195,700	122,658	57,774	1,025,094	74,884	153,143	38,000	132,299	44,051
Revenue over Expenses (Expenses over Revenue) Before Undernoted Items	-	-	-	-	117,224	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-	-	-	-
Surplus Repayable	-	-	-	-	(117,224)	-	-	-	-	-
	-	-	-	-	(117,224)	-	-	-	-	-
Revenue over Expenses (Expenses over Revenue) for the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2021

Revenue	Infant Development	Children's Access Mechanism	Children Behaviour Intervention	Child Assessment & Counselling	Pediatric Rehabilitation Program	Children's Treatment and Rehabilitation Services	School Based Rehabilitation Services	FASD Worker	Provincial FASD Clinic	Total Ministry of Children, Community and Social Service Funded Programs
Provincial Ministry	\$ 92,440	\$ 89,307	\$ 32,212	\$ 543,330	\$ 658,357	\$ 86,800	\$ 561,116	\$ 90,000	\$ 300,000	\$ 4,553,534
MCCSS COVID-19 Funding	-	-	-	-	-	-	-	-	-	109,577
Recoveries and Miscellaneous Income	-	-	-	-	-	-	-	-	-	1,828
	92,440	89,307	32,212	543,330	658,357	86,800	561,116	90,000	300,000	4,664,939
Expenses										
Salaries and Wages	54,954	63,682	21,588	327,466	365,802	57,100	293,735	64,168	169,656	1,831,389
Employee Benefits - Statutory	4,027	6,209	1,521	28,450	28,405	3,999	23,422	5,925	11,158	146,277
Employee Benefits - Non-Mandatory	6,299	9,711	2,379	44,499	44,429	6,254	36,634	9,267	17,453	228,793
Staff Travel	264	-	48	822	8,327	108	1,843	-	3,260	15,656
Communication	2,688	-	468	8,737	9,543	1,518	3,922	1,923	4,591	45,887
Rent/Lease/Mortgage Interest	3,192	-	564	9,336	9,840	1,284	6,000	1,752	3,912	46,848
Building Occupancy	5,040	-	888	14,724	15,516	2,016	6,216	2,772	6,168	67,944
Staff Training	180	-	36	10,059	3,310	631	1,847	871	20,226	41,896
Advertising and Promotion	-	-	-	-	36	-	20	-	-	268
Professional/Contracted Out Services	1,948	328	406	6,689	7,367	967	6,321	1,219	1,968	35,566
Purchased Client Services	-	-	-	9,199	73,161	-	93,180	-	20,565	1,305,437
Insurance	480	-	84	1,428	4,833	192	1,500	264	588	11,181
I.T. - Supplies and Equipment (Replacements)	1,121	-	180	3,306	7,312	396	1,419	552	1,350	20,957
Other Supplies & Equipment (Office/Program)	1,419	-	228	20,074	12,493	1,728	13,372	708	7,520	63,525
COVID-19	1,122	-	440	1,491	-	1,493	12,988	-	85	195,768
Administration Charges	9,706	9,377	3,382	57,050	67,983	9,114	58,697	579	31,500	490,323
	92,440	89,307	32,212	543,330	658,357	86,800	561,116	90,000	300,000	4,547,715
Revenue over Expenses (Expenses over Revenue) Before Undernoted Items	-	-	-	-	-	-	-	-	-	117,224
Deferred Revenue	-	-	-	-	-	-	-	-	-	-
Surplus Repayable	-	-	-	-	-	-	-	-	-	(117,224)
	-	-	-	-	-	-	-	-	-	(117,224)
Revenue over Expenses (Expenses over Revenue) for the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

For the year ended March 31, 2021

	Canada Prenatal Programs	Canada Prenatal Program - Education	Child Care Supervisor Network Capacity Funding	George Jeffrey Far North Rehab	Indigenous Services Canada Far North Rehab	FASD Norwest Community Health Centres	Autism Services	North Words Contract	SPARK	SCHOOL	KCISCO	Youth Justice Committee (MAG)	Ontario Autism Program (OAP) Services	Total Programs
Revenue														
Program Funding	\$ 108,770	\$ -	\$ 484,106	\$ 253,000	\$ 99,494	\$ 115,000	\$ 594,202	\$ 150,960	\$ 264,583	\$ 180,071	\$ 49,126	\$ 36,000	\$ 130,000	\$ 2,465,312
Recoveries and Miscellaneous Income	-	1,200	-	-	-	-	5,490	-	-	-	-	-	-	6,690
Health Canada - Jordan's Principle	-	-	-	-	5,518	-	-	-	-	-	-	-	-	5,518
Deferred Revenue	-	-	1,538	-	-	13,500	-	-	640	7,541	-	-	-	23,219
	108,770	1,200	485,644	253,000	105,012	128,500	599,692	150,960	265,223	187,612	49,126	36,000	130,000	2,500,739
Expenses														
Salaries and Wages	51,197	-	73,935	145,771	67,433	46,143	170,197	101,286	165,061	112,940	12,090	27,354	-	973,407
Employee Benefits - Statutory	4,323	-	7,137	13,560	4,623	5,587	14,564	9,532	11,498	11,501	771	1,898	-	84,994
Employee Benefits - Non-Mandatory	6,761	-	11,162	21,209	7,231	8,739	22,780	14,909	17,984	17,988	1,206	2,968	-	132,937
Staff Travel	300	-	358	378	181	37	2,090	489	685	367	60	-	-	4,945
Communication	2,184	-	1,788	4,460	1,980	57	8,273	2,364	5,929	3,116	615	-	-	30,766
Rent/Lease/Mortgage Interest	-	-	1,752	2,496	1,752	-	8,760	-	996	-	-	-	-	15,756
Building Occupancy	6,240	-	2,772	2,376	2,772	7,800	13,836	-	-	-	-	-	-	35,796
Staff Training	3,217	-	8,538	641	96	15,533	7,271	192	240	1,211	40	-	13,512	50,491
Advertising and Promotion	-	-	18,000	350	5,482	261	-	36	-	-	-	-	-	24,129
Professional/Contracted Out Services	570	-	44,714	2,694	1,249	-	5,610	1,719	2,160	1,848	370	-	-	60,934
Professional/Contracted Out I.T. Services	-	-	4,259	-	-	-	-	-	-	-	-	-	-	4,259
Purchased Client Services	30	-	-	28,169	-	12,625	41,414	-	16,035	-	-	-	11,817	110,090
Insurance	423	-	1,151	528	264	204	1,332	348	648	564	110	-	-	5,572
Other Services - Bank Fees, Memberships	-	-	12	-	-	-	-	-	-	-	-	-	-	12
I.T. - Supplies and Equipment (Replacements)	12,200	-	9,378	1,092	678	-	3,279	720	-	1,152	1,835	-	-	30,334
Other Supplies & Equipment (Office/Program)	19,732	2,531	240,953	1,416	1,322	3,683	18,489	3,068	570	1,903	295	-	8,480	302,442
COVID-19	-	-	22	1,295	-	2,256	1,643	446	-	348	-	-	-	6,010
Administration Charges	1,593	-	48,956	26,565	9,949	12,075	17,828	15,851	27,781	24,114	5,158	3,780	13,650	207,300
	108,770	2,531	474,887	253,000	105,012	115,000	337,366	150,960	249,587	177,052	22,550	36,000	47,459	2,080,174
Revenue Over Expenses (Expenses over Revenue) Before Undernoted Items	-	(1,331)	10,757	-	-	13,500	262,326	-	15,636	10,560	26,576	-	82,541	420,565
Deferred Revenue	-	-	-	-	-	(13,500)	(262,326)	-	(15,636)	(10,560)	(26,576)	-	(82,541)	(411,139)
Surplus Repayable	-	-	(10,757)	-	-	-	-	-	-	-	-	-	-	(10,757)
	-	-	(10,757)	-	-	(13,500)	(262,326)	-	(15,636)	(10,560)	(26,576)	-	(82,541)	(421,896)
Revenue over Expenses (Expenses over Revenue) for the Year	\$ -	\$ (1,331)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,331)

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, 2021

Revenue	Daycare Centres	Early ON Centres	Total Programs
Kenora District Services Board			
Subsidized Fees	141,469	\$ -	\$ 141,469
Special Needs Resourcing	115,679	-	115,679
General Operating Grant	326,806	486,880	813,686
One Time Funding	64,017	-	64,017
ECC - COVID-19	459,961	-	459,961
Registration Fees	296,206	-	296,206
Federal Government funding	12,739	-	12,739
Deferred Revenue	190,886	466	191,352
Miscellaneous Income	191,738	60,147	251,885
	<u>1,799,501</u>	<u>547,493</u>	<u>2,346,994</u>
Expenses			
Salaries and Wages	1,164,138	335,490	1,499,628
Employee Benefits - Statutory	100,780	35,370	136,150
Employee Benefits - Non-Mandatory	157,630	55,322	212,952
Staff Travel	1,647	964	2,611
Communication	8,113	9,137	17,250
Rent/Lease/Mortgage Interest	19,773	25,427	45,200
Building Occupancy	34,797	14,895	49,692
Staff Training	8,284	1,087	9,371
Advertising and Promotion	497	-	497
Professional/Contracted Out Services	28,194	4,932	33,126
Purchased Client Services	-	-	-
Food	40,341	-	40,341
Insurance	6,899	1,711	8,610
Other Services - Bank Fees, Memberships	-	14	14
I.T. - Supplies and Equipment (Replacements)	4,677	3,201	7,878
Other Supplies & Equipment (Office/Program)	84,634	9,270	93,904
COVID-19	1,059	984	2,043
Bad Debt Expense/(Bad Debts Recovered)	(813)	-	(813)
Administration Charges	1,257	45,727	46,984
	<u>1,661,907</u>	<u>543,531</u>	<u>2,205,438</u>
Revenue Over Expenses (Expenses over Revenue) Before Undernoted Items	<u>137,594</u>	<u>3,962</u>	<u>141,556</u>
Deferred Revenue	(128,012)	(3,962)	(131,974)
Surplus Repayable	(22,249)	-	(22,249)
	<u>(150,261)</u>	<u>(3,962)</u>	<u>(154,223)</u>
Revenue over Expenses (Expenses over Revenue) for the Year	<u>\$ (12,667)</u>	<u>\$ -</u>	<u>\$ (12,667)</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, 2021

	Minto Parent								
	Private	Making	Triple	Triple	Resource	Resource	Rainy	CANS	Total
	Contracts	Connections	P.L.A.Y.	P.L.A.Y.	Centre	Centre	River	Training	Programs
		Dryden	Program & Admin	Endowment Fund	Kitchen Funds	Endowment Fund	Best Start		
Revenue									
Recoveries and Miscellaneous Income	\$ 2,487,890	\$ 15,877	\$ 115,282	\$ 6,930	\$ 27,670	\$ 3,144	\$ -		\$ 2,656,793
Interest	14,789	-	-	-	-	-	-	-	14,789
Deferred Revenue	127,968	-	-	-	-	-	-	1,107	129,075
	<u>2,630,647</u>	<u>15,877</u>	<u>115,282</u>	<u>6,930</u>	<u>27,670</u>	<u>3,144</u>	<u>-</u>	<u>1,107</u>	<u>2,800,657</u>
Expenses									
Salaries and Wages	1,287,581	-	19,666	-	-	-	260	-	1,307,507
Employee Benefits - Statutory	113,011	-	1,435	-	-	-	34	-	114,480
Employee Benefits - Non-Mandatory	176,761	-	2,245	-	-	-	52	-	179,058
Staff Travel	11,533	-	-	-	-	-	-	-	11,533
Communication	40,692	-	1,526	-	-	-	-	-	42,218
Rent/Lease/Mortgage Interest	49,536	-	-	-	-	-	-	-	49,536
Building Occupancy	119,083	-	-	-	-	-	-	-	119,083
Staff Training	14,861	-	-	-	-	-	-	-	14,861
Advertising and Promotion	210,000	-	-	-	-	-	-	-	210,000
Professional/Contracted Out Services	47,584	-	-	-	-	-	-	-	47,584
Purchased Client Services	356,123	-	-	-	-	-	-	-	356,123
Insurance	4,990	-	-	-	-	-	-	-	4,990
Other Services - Bank Fees, Memberships	12	-	12	-	-	-	-	-	24
I.T. - Supplies and Equipment (Replacements)	65,813	-	-	-	-	-	-	-	65,813
Other Supplies & Equipment (Office/Program)	30,529	19,431	22,531	-	15,925	4,300	-	307	93,023
COVID-19	4,335	-	-	-	-	-	-	-	4,335
Administration Charges to Programs	191,394	-	-	-	-	-	-	-	191,394
	<u>2,723,838</u>	<u>19,431</u>	<u>47,415</u>	<u>-</u>	<u>15,925</u>	<u>4,300</u>	<u>346</u>	<u>307</u>	<u>2,811,562</u>
Revenue Over Expenses (Expenses over Revenue) Before Undernoted Items	<u>(93,191)</u>	<u>(3,554)</u>	<u>67,867</u>	<u>6,930</u>	<u>11,745</u>	<u>(1,156)</u>	<u>(346)</u>	<u>800</u>	<u>(10,905)</u>
Deferred Revenue	(72,525)	-	-	-	-	-	-	-	(72,525)
Surplus Repayable	-	-	-	-	-	-	-	-	-
	<u>(72,525)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(72,525)</u>
Revenue over Expenses (Expenses over Revenue) for the Year	<u>\$ (165,716)</u>	<u>\$ (3,554)</u>	<u>\$ 67,867</u>	<u>\$ 6,930</u>	<u>\$ 11,745</u>	<u>\$ (1,156)</u>	<u>\$ (346)</u>	<u>\$ 800</u>	<u>\$ (83,430)</u>