



FIREFLY

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES

Financial Statements

For the Year Ended March 31, 2022

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES

Financial Statements

For the year ended March 31, 2022

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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, 2022, 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, 2022 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, 2022 and 2021, 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 2022 and 2021 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, 2022 and 2021, current assets as at March 31, 2022 and 2021, and net assets as at April 1 and March 31 for both the 2022 and 2021 years. Our audit opinion on the financial statements for the year ended March 31, 2021 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.

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 21, 2022

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

	March 31	March 31
	2022	2021
Assets		
Current		
Cash and Bank	\$ 2,248,325	\$ 2,438,124
Accounts Receivable (Note 2)	1,650,869	886,321
Investments (Note 3)	502,250	1,125,000
Prepaid Expenses	39,715	20,244
	\$ 4,441,159	\$ 4,469,689
Liabilities and Net Assets		
Current		
Accounts Payable (Note 4)	\$ 1,299,768	\$ 1,152,806
Deferred Revenue (Note 5)	573,454	844,993
Surplus Repayable (Note 6)	292,325	234,810
	2,165,547	2,232,609
Net Assets		
Externally Restricted (Note 7)	382,039	329,632
Unrestricted	1,893,573	1,907,448
	2,275,612	2,237,080
	\$ 4,441,159	\$ 4,469,689

On Behalf of the Board:

Debbie Larson

Director

Misha Vasti-Hill

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	2022		2021
	Budget	Actual	Actual
Revenue			
Provincial Ministries	\$ 16,606,401	\$ 13,232,038	\$ 11,827,079
Federal Ministries	214,553	199,944	213,782
Kenora District Services Board	1,281,091	1,910,954	1,644,695
Child Care Fees	984,280	528,571	437,675
Other	263,788	3,297,064	3,099,428
	19,350,113	19,168,571	17,222,659
Expenses			
Salaries and Wages	10,727,176	9,789,205	8,714,780
Employee Benefits	2,751,604	2,329,777	1,907,767
Other Services - Bank Fees, Memberships	9,016	6,152	4,645
Staff Travel	144,679	97,978	55,773
Staff Training	238,996	270,987	230,792
Building Occupancy	716,724	709,239	676,807
Professional Services - Non Client	262,800	444,570	282,071
Professional Services - Client	2,387,919	2,536,690	2,072,663
Advertising and Promotion	16,999	36,914	246,148
Communication	234,676	245,400	225,713
Other Supplies & Equipment (Office/Program)	663,995	1,145,946	681,110
I.T. - Supplies and Equipment (Replacements)	308,900	709,097	272,084
COVID-19 (Note 14)	-	108,915	627,530
Insurance and Bad Debt Expense	66,707	68,198	47,407
	18,530,191	18,499,068	16,045,290
Revenue over Expenses before Undernoted Items	819,922	669,503	1,177,369
Deferred Revenue	-	(573,457)	(835,426)
Surplus Repayable	-	(57,514)	(150,230)
Revenue over Expenses for the year	\$ 819,922	\$ 38,532	\$ 191,713

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	2022			2021	
	Unrestricted	Externally Restricted (Note 7)	Total	Total	
Balance, beginning of year	\$ 1,907,448	\$ 329,632	\$ 2,237,080	\$	2,045,367
Excess of Revenue over Expenses for the year	(13,875)	52,407	38,532		191,713
Net assets, end of year	\$ 1,893,573	\$ 382,039	\$ 2,275,612	\$	2,237,080

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	2022	2021
Cash provided by (used in)		
Excess of Revenue over Expenses for the year	\$ 38,532	\$ 191,713
Adjustments to reconcile excess of revenue over expenses to net cash provided by (used in) operating activities:		
Accounts receivable	(764,548)	507,872
Prepaid expenses	(19,471)	12,641
Accounts payable	146,962	466,582
Surplus repayable	57,515	99,834
Deferred revenue	(271,539)	522,816
Net change in cash and bank	(812,549)	1,801,458
Investing Activities		
Decrease (increase) in investments	622,750	(95,000)
Net change in cash and bank	(189,799)	1,706,458
Cash and bank, beginning of year	2,438,124	731,666
Cash and bank, end of year	\$ 2,248,325	\$ 2,438,124

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

March 31, 2022

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.

March 31, 2022

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 Healthcare of Ontario Pension Plan (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, 2022

2	Accounts Receivable	2022	2021
	Advances to Employees	\$ 10,027	\$ 345
	Child and Community Resources	85,243	90,000
	Fee for Service Autism	5,850	2,060
	FIREFLY Foundation	-	14,297
	Goods and Services Tax & Harmonized Sales Tax Rebates	180,280	128,100
	Health Canada - Jordan's Principle	4,182	112,233
	Holland Bloorview Kids	1,155	-
	Indigenous Services Canada (Health Canada)	3,345	9,330
	Kenora Catholic District School Board	-	3,853
	Kenora Chiefs Advisory	724,080	108,783
	Kenora District Services Board	418,838	40,651
	Keewatin-Patricia District School Board	187	284,979
	Ministry of Education	56,250	-
	Ministry of Children, Community and Social Services	23,500	-
	Ministry of Health and Long Term Care	-	1,300
	Miscellaneous Receivables	14,827	1,387
	NorWest Community Health Centres	9,583	-
	OPSEU	350	-
	Registration Fees (Daycare)	4,946	14,358
	Sioux Lookout First Nation Health Authority	108,226	76,366
	Allowance for Doubtful Accounts	-	(1,721)
		\$ 1,650,869	\$ 886,321

3	Investments	2022	2021
	Investments are comprised of the following:		
	Guaranteed investment certificate, interest at 2.75%, matured 2021	\$ -	\$ 325,000
	Guaranteed investment certificate, interest at 0.4%, matured 2021	-	300,000
	Guaranteed investment certificate, interest at 0.45%, matured 2021	-	500,000
	Guaranteed investment certificate, interest at 0.60%, maturing April 2022	502,250	-
		\$ 502,250	\$ 1,125,000

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

March 31, 2022

4	Accounts Payable	2022	2021
	Trade accounts payable	\$ 979,163	\$ 835,124
	Accrued liabilities	15,000	13,350
	Accrued payroll	194,332	146,048
	Employee expense	10,632	5,828
	Miscellaneous payables	96,778	139,358
	VISA payable	3,863	13,098
		\$ 1,299,768	\$ 1,152,806

There are \$9,332 (2021 - \$5,995) in government remittances included in accounts payable.

5	Deferred Revenue	2022	2021
	Autism Services	\$ 313,665	\$ 262,326
	Fetal Alcohol Spectrum Disorder Training	-	13,500
	Kenora Catholic District School Board	3,487	26,576
	Kenora District Services Board - Child Care Programs	95,685	128,012
	Kenora District Services Board - Early ON Centres	14,591	3,962
	Kenora District Services Board - Wage Enhancement	3,515	-
	Keewatin Patricia District School Board - SCHOOL	19,745	10,560
	Keewatin Patricia District School Board - SPARK	16,731	15,636
	Ministry of Education - IPLO	1,340	-
	Ministry of Health Covid Funding	-	219,788
	Ontario Autism Program (OAP) Services	46,579	82,541
	Private Contracts	58,116	72,525
	Registration Fees (Daycare)	-	9,567
		\$ 573,454	\$ 844,993

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	2022	2021
	Ministry of Children, Community and Social Services		
	- Complex Special Needs	\$ 177,585	\$ 177,585
	- Urgent Response	57,515	-
	Kenora District Services Board - Wage Enhancement	46,468	46,468
	Supervisor Network Capacity	10,757	10,757
		\$ 292,325	\$ 234,810

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

March 31, 2022

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	30,446	(17,816)	12,630
Minto Kitchen Funds	76,001	12,230	88,231
Roots of Empathy Program Funding	29,291	(5,110)	24,181
Triple P.L.A.Y. Children's and Administration	180,071	67,867	247,938
Triple P.L.A.Y. Gary Alcock Memorial	2,775	2,162	4,937
Triple P.L.A.Y. Endowment Fund	6,930	(6,926)	4
	<u>\$ 329,632</u>	<u>\$ 52,407</u>	<u>\$ 382,039</u>

8 Commitment

a) The Organization is committed to office rent and program space in the amount of \$35,513 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 \$316 monthly.

b) Vacation, Overtime, Sick and Statutory Holiday Pay
 As of March 31, 2022, unrecorded vacation, overtime, sick and statutory holiday pay amounted to \$255,409 (2021 - \$341,389).

9 Economic Dependence

FIREFLY received approximately 63% (2021-66%) 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, 2021, five employees were paid a salary, as defined in the Public Sector Salary Disclosure Act, 1996 of \$100,000 or more.

March 31, 2022

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, 2022

12 Pension Plan

The Organization makes 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, 2021, the plan had a surplus of \$28.512 million.

The amount contributed for the plan for 2022 was \$761,700 (2021 - \$708,563). 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		
	Rent/Lease & Building Occupancy	Professional Services (Non-Client)	Office Administration
<u>Ministry Funded Programs</u>			
Administrative Support	\$ 114,878	\$ 131,385	\$ (1,588,565)
Brief Services	12,180	6,109	42,058
Counselling/Therapy Services	51,025	25,592	176,194
Family/Caregiver Skills Building Support	9,689	4,860	33,459
Access Intake Service Planning	9,961	4,995	34,394
Service Coordination	36,898	18,508	127,418
Specialized Consultation & Assessment Services	8,279	4,152	28,589
Targeted Prevention	851	427	2,939
Telepsychiatry	528	120	1,050
Crisis Services	-	-	10,455
COVID Funding	-	-	23,078
System Management - Lead Agency	8,172	1,884	10,455
Mental Health/ Specialized Programming	10,956	3,372	49,381
Reintegration/ Rehabilitation Services Community	6,084	1,404	16,080
Complex Special Needs	-	-	34,178
Respite Services	2,040	468	20,549
Coordinated Service Planning	13,872	4,454	45,208
Child Welfare Community and Prevention Supports	1,092	504	4,625
Autism	1,872	15,930	21,992
Alternatives to Custody and Community Interventions	-	-	688
Early Intervention	3,684	2,035	9,706
Children's DS Community Support Services	24,876	8,349	73,119
Children's Rehabilitation Services	45,132	17,470	162,971
Services for Children and Youth with Complex Needs	22,656	7,995	86,368

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

March 31, 2022

13	Allocation of Expenses (continued)	Cost Allocation		
		Rent/Lease & Building Occupancy	Professional Services (Non-Client)	Office Administration
	Program			
	<u>Ministry Funded Programs</u>			
	Canada Prenatal Programs	6,287	420	1,593
	Child Care Supervisor Network Capacity	15,924	93,258	70,519
	Indigenous Services Canada Far North Rehab	2,456	1,310	10,078
	FASD Norwest Community Health Centres	9,800	-	12,075
	Autism Services	24,068	35,702	102,788
	Northwoods Contract	6,125	1,976	16,606
	KCDSB - SPARK	996	2,352	28,875
	KPDSB - SCHOOL	-	2,916	28,733
	KCDSB - KCISCO	-	2,484	12,857
	Ontario Autism Program	650	3,560	-
	<u>Kenora District Services Board Funded Programs</u>			
	FIREFLY Child Care Centres	78,562	14,658	1,255
	Kenora Early ON Centres	48,027	5,352	45,727

14 COVID-19 Impacts

On March 11, 2020 the World Health Organization declared the Coronavirus COVID-19 (COVID-19) outbreak a pandemic. The pandemic continued throughout the 2022 fiscal year and subsequent to year end.

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-19 expenses consisted of the following:

	<u>2022</u>	<u>2021</u>
Salary & Benefits	\$ -	\$ 9,605
Staff Travel	56	1,339
Communication	10,280	10,740
Building Occupancy	5,824	4,937
Staff Training and Recruitment	-	21,638
Advertising and Promotion	-	53,792
Professional/Contracted Out Services	23,934	375,458
I.T. - Supplies and Equipment (Replacements)	33,381	91,560
Other Supplies & Equipment (Office/Program)	35,440	58,461
	<u>\$ 108,915</u>	<u>\$ 627,530</u>

15 COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform to the current year's presentation.

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

For the year ended March 31, 2022

	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	\$ 12,810,664	\$ 1,129,316	\$ 13,939,980	\$ 3,190,697	\$ 17,130,677	\$ 17,271,445
Special Needs Resourcing	-	128,303	128,303	-	128,303	154,237
Interest Income	-	-	-	18,870	18,870	10,000
Registration Fees - paid by parents	-	528,571	528,571	-	528,571	590,568
Registration Fees - subsidized by KDSB	-	160,106	160,106	-	160,106	393,712
Deferred Revenue	630,927	131,974	762,901	72,525	835,426	748,887
Recoveries and Miscellaneous Income	18,102	348,516	366,618	-	366,618	181,264
	<u>13,459,693</u>	<u>2,426,786</u>	<u>15,886,479</u>	<u>3,282,092</u>	<u>19,168,571</u>	<u>19,350,113</u>
Expenses						
Salaries and Wages	6,753,799	1,607,898	8,361,697	1,427,508	9,789,205	10,727,176
Employee Benefits	1,592,344	369,561	1,961,905	367,872	2,329,777	2,751,604
Other Services - Bank Fees, Memberships	4,762	21	4,783	1,369	6,152	9,016
Staff Travel	78,130	3,231	81,361	16,617	97,978	144,679
Staff Training	250,687	6,811	257,498	13,489	270,987	238,996
Rent/Lease	170,690	80,678	251,368	56,719	308,087	334,002
Building Occupancy	280,341	45,911	326,252	74,900	401,152	382,722
Professional Services - Non Client	403,991	20,010	424,001	20,569	444,570	262,800
Professional Services - Client	2,027,952	20	2,027,972	508,718	2,536,690	2,387,919
Reimbursable	3,130	-	3,130	4,480	7,610	10,000
Advertising and Promotion	36,286	437	36,723	191	36,914	16,999
Communication	184,436	18,729	203,165	42,235	245,400	234,676
Other Supplies & Equipment (Office/Program)	867,739	89,010	956,749	181,587	1,138,336	653,995
I.T. - Supplies and Equipment (Replacements)	672,929	9,444	682,373	26,724	709,097	308,900
COVID-19	100,303	3,341	103,644	5,271	108,915	-
Insurance and Bad Debt Expense	49,512	10,910	60,422	7,776	68,198	66,707
Administration Charges to Programs	(289,487)	46,982	(242,505)	242,505	-	-
	<u>13,187,544</u>	<u>2,312,994</u>	<u>15,500,538</u>	<u>2,998,530</u>	<u>18,499,068</u>	<u>18,530,191</u>
Revenue over Expenses before undernoted items	<u>272,149</u>	<u>113,792</u>	<u>385,941</u>	<u>283,562</u>	<u>669,503</u>	<u>819,922</u>
Deferred Revenue	(401,549)	(113,792)	(515,341)	(58,116)	(573,457)	-
Surplus Repayable	(57,514)	-	(57,514)	-	(57,514)	-
	<u>(459,063)</u>	<u>(113,792)</u>	<u>(572,855)</u>	<u>(58,116)</u>	<u>(630,971)</u>	<u>-</u>
Revenue over Expenses (Expenses over Revenue) for the Year	<u>\$ (186,914)</u>	<u>\$ -</u>	<u>\$ (186,914)</u>	<u>\$ 225,446</u>	<u>\$ 38,532</u>	<u>\$ 819,922</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, 2022

Revenue	Administrative Support	Brief Services	Counselling / Therapy Services	Family / Caregiver Skills Building Support	Access Intake Service Planning	Service Coordination	Specialized Consultation & Assessment Services
Provincial Ministry	\$ -	\$ 381,654	\$ 1,598,882	\$ 303,626	\$ 312,115	\$ 1,156,265	\$ 259,433
Deferred Revenue	-	-	-	-	-	-	-
	-	381,654	1,598,882	303,626	312,115	1,156,265	259,433
Expenses							
Salaries and Wages	776,080	223,381	935,831	177,714	182,683	676,769	151,848
Employee Benefits	194,253	52,611	220,408	41,855	43,025	159,392	35,763
Other Services - Bank Fees, Memberships	4,666	6	23	5	5	17	4
Staff Travel	-	1,807	7,570	1,437	1,478	5,474	1,228
Staff Training and Recruitment	57,180	5,110	21,407	4,065	4,179	15,481	3,473
Rent/Lease	1	6,454	27,038	5,134	5,278	19,552	4,387
Building Occupancy	114,877	5,726	23,987	4,555	4,683	17,346	3,892
Professional/Contracted Out Services	131,385	6,109	25,592	4,860	4,995	18,508	4,152
Purchased Client Services	318	15,356	64,331	12,216	12,558	46,522	10,438
Advertising and Promotion	26,672	214	895	170	175	647	145
Communication	6,840	6,604	27,665	5,254	5,400	20,006	4,489
Other Supplies & Equipment (Office/Program)	51,883	8,535	35,753	6,789	6,979	25,856	5,802
I.T. - Supplies and Equipment (Replacements)	231,419	5,155	21,597	4,101	4,216	15,618	3,504
COVID-19	65,126	612	2,562	487	500	1,853	416
Insurance & Bad Debts	1,884	1,916	8,029	1,525	1,567	5,806	1,303
Administration Charges	(1,588,565)	42,058	176,194	33,459	34,394	127,418	28,589
	74,019	381,654	1,598,882	303,626	312,115	1,156,265	259,433
Revenue over Expenses (Expenses over Revenue) before undernoted items	(74,019)	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-
Surplus Repayable	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Revenue over Expenses (Expenses over Revenue) for the Year	\$ (74,019)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2022

Revenue	Targeted Prevention	Tele- Psychiatry	Crisis Services	COVID Funding	System Management Lead Agency	Total Ministry of Health and Long Term Care Funded Programs
Provincial Ministry	\$ 26,674	\$ 10,000	\$ 179,653	\$ -	\$ 247,700	\$ 4,476,002
Deferred Revenue	-	-	-	219,788	-	219,788
	<u>26,674</u>	<u>10,000</u>	<u>179,653</u>	<u>219,788</u>	<u>247,700</u>	<u>4,695,790</u>
Expenses						
Salaries and Wages	15,615	6,465	-	6,070	171,670	3,324,126
Employee Benefits	3,677	1,417	-	242	48,436	801,079
Other Services - Bank Fees, Memberships	-	-	-	-	-	4,726
Staff Travel	126	24	-	-	408	19,552
Staff Training and Recruitment	357	36	-	26,256	612	138,156
Rent/Lease	451	216	-	-	3,288	71,799
Building Occupancy	400	312	-	-	4,884	180,662
Professional/Contracted Out Services	427	120	-	-	1,884	198,032
Purchased Client Services	1,073	-	169,198	79,993	-	412,003
Advertising and Promotion	15	-	-	-	-	28,933
Communication	461	168	-	-	3,027	79,914
Other Supplies & Equipment (Office/Program)	596	84	-	-	1,284	143,561
I.T. - Supplies and Equipment (Replacements)	360	72	-	84,000	1,176	371,218
COVID-19	43	-	-	149	-	71,748
Insurance & Bad Debts	134	36	-	-	576	22,776
Administration Charges	2,939	1,050	10,455	23,078	10,455	(1,098,476)
	<u>26,674</u>	<u>10,000</u>	<u>179,653</u>	<u>219,788</u>	<u>247,700</u>	<u>4,769,809</u>
Revenue over Expenses (Expenses over Revenue) before undernoted items	-	-	-	-	-	(74,019)
Deferred Revenue	-	-	-	-	-	-
Surplus Repayable	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue over Expenses (Expenses over Revenue) for the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (74,019)

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, 2022

Revenue	Mental Health/ Specialized Programming	Reintegration/ Rehabilitation Services Community	Complex Special Needs	Respite Services	Coordinated Service Planning	Child Welfare Community and Prevention Supports	Autism
Provincial Ministry	\$ 470,299	\$ 153,143	\$ 768,493	\$ 195,700	\$ 430,550	\$ 44,051	\$ 209,419
MCCSS COVID-19 Funding	-	-	23,500	-	-	-	-
Recoveries and Miscellaneous Income	-	-	-	-	100	-	-
	<u>470,299</u>	<u>153,143</u>	<u>791,993</u>	<u>195,700</u>	<u>430,650</u>	<u>44,051</u>	<u>209,419</u>
Expenses							
Salaries and Wages	243,609	61,808	-	32,782	234,737	27,536	16,445
Employee Benefits	46,820	17,174	-	5,737	45,816	7,580	4,362
Other Services - Bank Fees, Memberships	-	-	-	-	-	-	-
Staff Travel	5,536	312	-	108	4,359	108	96
Staff Training	4,870	1,172	-	156	37,274	407	1,524
Rent/Lease	5,880	2,448	-	816	5,580	876	752
Building Occupancy	5,076	3,636	-	1,224	8,292	216	1,120
Professional/Contracted Out Services	3,372	1,404	-	468	4,454	504	15,930
Purchased Client Services	44,476	44,909	847,704	131,729	-	-	66,882
Advertising and Promotion	19	-	-	-	-	-	-
Communication	7,490	1,932	-	673	6,525	1,104	1,596
Other Supplies & Equipment (Office/Program)	12,730	960	-	1,014	15,792	336	316
I.T. - Supplies and Equipment (Replacements)	40,008	876	-	300	17,395	603	20,758
COVID-19	-	-	23,500	-	4,234	-	-
Insurance	1,032	432	-	144	984	156	132
Administration Charges	49,381	16,080	34,178	20,549	45,208	4,625	21,992
	<u>470,299</u>	<u>153,143</u>	<u>905,382</u>	<u>195,700</u>	<u>430,650</u>	<u>44,051</u>	<u>151,905</u>
Revenue over Expenses (Expenses over Revenue) before undernoted items	-	-	(113,389)	-	-	-	57,514
Deferred Revenue	-	-	-	-	-	-	-
Surplus Repayable	-	-	-	-	-	-	(57,514)
	-	-	-	-	-	-	(57,514)
Revenue over Expenses (Expenses over Revenue) for the Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (113,389)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2022

	Alternatives to Custody and Community Interventions	Early Intervention	Children's DS Community Support Services	Children's Rehabilitation Services	Services for Children and Youth with Complex Needs	Total of Children Community and Social Service Funded Programs
Revenue						
Provincial Ministry	\$ 36,000	\$ 92,440	\$ 696,372	\$ 1,552,107	\$ 822,548	\$ 5,471,122
MCCSS COVID-19 Funding	-	-	-	-	-	23,500
Recoveries and Miscellaneous Income	-	-	2,028	-	-	2,128
	36,000	92,440	698,400	1,552,107	822,548	5,496,750
Expenses						
Salaries and Wages	28,361	53,481	369,110	550,807	449,771	2,068,447
Employee Benefits	5,607	16,818	84,598	123,448	94,245	452,205
Other Services - Bank Fees, Memberships	-	-	-	-	12	12
Staff Travel	-	484	2,035	14,116	17,209	44,363
Staff Training	13	564	6,164	12,013	4,271	68,428
Rent/Lease	-	2,952	10,008	23,148	9,108	61,568
Building Occupancy	-	732	14,868	21,984	13,548	70,696
Professional/Contracted Out Services	-	2,035	8,349	17,470	7,995	61,981
Purchased Client Services	-	-	100,816	169,249	97,994	1,503,759
Advertising and Promotion	19	286	724	375	-	1,423
Communication	-	2,628	7,780	24,614	8,091	62,433
Other Supplies & Equipment (Office/Program)	-	1,170	14,382	406,926	17,637	471,263
I.T. - Supplies and Equipment (Replacements)	1,312	1,056	4,671	20,762	8,115	115,856
COVID-19	-	-	-	-	-	27,734
Insurance	-	528	1,776	4,224	8,184	17,592
Administration Charges	688	9,706	73,119	162,971	86,368	524,865
	36,000	92,440	698,400	1,552,107	822,548	5,552,625
Revenue over Expenses (Expenses over Revenue) before undernoted items	-	-	-	-	-	(55,875)
Deferred Revenue	-	-	-	-	-	-
Surplus Repayable	-	-	-	-	-	(57,514)
	-	-	-	-	-	(57,514)
Revenue over Expenses (Expenses over Revenue) for the Year	\$ -	\$ -	\$ -	\$ -	\$ -	(113,389)

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, 2022

	Canada Prenatal Programs	Canada Prenatal Program - Education	Child Care Supervisor Network Capacity Funding	Indigenous Services Canada Far North Rehab	FASD Norwest Community Health Centres	Autism Services	North Words Contract	SPARK	SCHOOL	KCISCO	Ontario Autism Program Services	Total Programs
Revenue												
Program Funding	\$ 108,770	\$ -	\$ 671,606	\$ 100,783	\$ 115,000	\$ 1,017,679	\$ 158,148	\$ 275,000	\$ 270,059	\$ 122,995	\$ -	\$ 2,840,040
Recoveries and Miscellaneous Income	-	594	12,250	-	-	-	-	-	-	-	-	12,844
Health Canada - Jordan's Principle	-	-	-	3,130	-	-	-	-	-	-	-	3,130
Deferred Revenue	-	-	-	-	13,500	262,326	-	15,636	10,560	26,576	82,541	411,139
	<u>108,770</u>	<u>594</u>	<u>683,856</u>	<u>103,913</u>	<u>128,500</u>	<u>1,280,005</u>	<u>158,148</u>	<u>290,636</u>	<u>280,619</u>	<u>149,571</u>	<u>82,541</u>	<u>3,267,153</u>
Expenses												
Salaries and Wages	63,077	-	152,903	61,497	45,584	506,295	93,962	179,794	161,856	96,258	-	1,361,226
Employee Benefits	13,014	-	24,290	10,684	18,465	122,473	25,529	47,171	53,900	23,534	-	339,060
Other Services - Bank Fees, Memberships	-	-	24	-	-	-	-	-	-	-	-	24
Staff Travel	380	-	5,873	420	-	5,129	1,085	558	770	-	-	14,215
Staff Training	1,540	-	16,079	312	-	18,772	787	929	2,173	3,511	-	44,103
Rent/Lease	2,000	-	6,408	1,644	7,200	16,092	2,463	996	-	-	520	37,323
Building Occupancy	4,287	-	9,516	812	2,600	7,976	3,662	-	-	-	130	28,983
Professional/Contracted Out Services	420	-	93,258	1,310	-	35,702	1,976	2,352	2,916	2,484	3,560	143,978
Purchased Client Services	-	-	-	-	37,926	64,821	-	4,717	-	-	4,726	112,190
Reimbursable	-	-	-	3,130	-	-	-	-	-	-	-	3,130
Advertising and Promotion	343	-	-	-	-	5,587	-	-	-	-	-	5,930
Communication	2,815	-	6,365	1,731	114	15,234	2,390	6,000	4,020	3,420	-	42,089
Other Supplies & Equipment (Office/Program)	17,919	100	142,950	6,204	4,332	47,256	1,997	480	2,959	1,692	27,026	252,915
I.T. - Supplies and Equipment (Replacements)	1,262	-	151,463	5,803	-	15,371	7,259	1,313	1,824	1,560	-	185,855
COVID-19	-	-	-	-	-	-	-	-	821	-	-	821
Insurance	120	-	2,868	288	204	2,844	432	720	900	768	-	9,144
Administration Charges	1,593	-	70,519	10,078	12,075	102,788	16,606	28,875	28,733	12,857	-	284,124
	<u>108,770</u>	<u>100</u>	<u>682,516</u>	<u>103,913</u>	<u>128,500</u>	<u>966,340</u>	<u>158,148</u>	<u>273,905</u>	<u>260,872</u>	<u>146,084</u>	<u>35,962</u>	<u>2,865,110</u>
Revenue over Expenses before undernoted items	-	494	1,340	-	-	313,665	-	16,731	19,747	3,487	46,579	402,043
Deferred Revenue	-	-	(1,340)	-	-	(313,665)	-	(16,731)	(19,747)	(3,487)	(46,579)	(401,549)
Surplus Repayable	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	(1,340)	-	-	(313,665)	-	(16,731)	(19,747)	(3,487)	(46,579)	(401,549)
Revenue over Expenses for the Year	\$ -	\$ 494	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 494

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, 2022

Revenue	Daycare Centres	Early ON Centres	Total Programs
Kenora District Services Board			
Subsidized Fees	\$ 160,106	\$ -	\$ 160,106
Special Needs Resourcing	128,303	-	128,303
General Operating Grant	626,312	503,004	1,129,316
Emergency Child Care - COVID-19	361,255	-	361,255
Registration Fees	528,571	-	528,571
Federal Government funding	(12,739)	-	(12,739)
Deferred Revenue	128,012	3,962	131,974
	<u>1,919,820</u>	<u>506,966</u>	<u>2,426,786</u>
Expenses			
Salaries and Wages	1,319,509	288,389	1,607,898
Employee Benefits	291,699	77,862	369,561
Other Services - Bank Fees, Memberships	21	-	21
Staff Travel	2,630	601	3,231
Staff Training	4,849	1,962	6,811
Rent/Lease	46,968	33,710	80,678
Building Occupancy	31,594	14,317	45,911
Professional/Contracted Out Services	14,658	5,352	20,010
Purchased Client Services	-	20	20
Advertising and Promotion	437	-	437
Food	48,319	-	48,319
Communication	10,603	8,126	18,729
Other Supplies & Equipment (Office/Program)	32,358	8,333	40,691
I.T. - Supplies and Equipment (Replacements)	3,557	5,887	9,444
COVID-19	3,341	-	3,341
Insurance	7,200	2,088	9,288
Bad Debt Expense	1,622	-	1,622
Administration Charges	1,255	45,727	46,982
	<u>1,820,620</u>	<u>492,374</u>	<u>2,312,994</u>
Revenue over Expenses before undernoted items	<u>99,200</u>	<u>14,592</u>	<u>113,792</u>
Deferred Revenue	(99,200)	(14,592)	(113,792)
Surplus Repayable	-	-	-
	<u>(99,200)</u>	<u>(14,592)</u>	<u>(113,792)</u>
Revenue over Expenses for the Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2022

	Private Contracts	Making Connections Dryden	Triple P.L.A.Y. Program & Admin	Triple P.L.A.Y. Gary Alcock Memorial	Triple P.L.A.Y. Endowment Fund	Minto Parent Resource Centre Kitchen Funds	Resource Centre Endowment Fund	Roots of Empathy Program	CANS Training	Total Programs
Revenue										
Recoveries and Miscellaneous Income	\$ 3,025,216	\$ 13,247	\$ 71,139	\$ 2,500	\$ 8,074	\$ 67,395	\$ 3,126	\$ -	\$ -	\$ 3,190,697
Interest	18,870	-	-	-	-	-	-	-	-	18,870
Deferred Revenue	72,525	-	-	-	-	-	-	-	-	72,525
	<u>3,116,611</u>	<u>13,247</u>	<u>71,139</u>	<u>2,500</u>	<u>8,074</u>	<u>67,395</u>	<u>3,126</u>	<u>-</u>	<u>-</u>	<u>3,282,092</u>
Expenses										
Salaries and Wages	1,395,938	-	31,570	-	-	-	-	-	-	1,427,508
Employee Benefits	359,224	-	8,648	-	-	-	-	-	-	367,872
Other Services - Bank Fees, Memberships	428	900	32	-	-	9	-	-	-	1,369
Staff Travel	16,617	-	-	-	-	-	-	-	-	16,617
Staff Training	13,489	-	-	-	-	-	-	-	-	13,489
Rent/Lease	56,719	-	-	-	-	-	-	-	-	56,719
Building Occupancy	74,900	-	-	-	-	-	-	-	-	74,900
Professional/Contracted Out Services	20,569	-	-	-	-	-	-	-	-	20,569
Purchased Client Services	508,051	667	-	-	-	-	-	-	-	508,718
Reimbursable	4,480	-	-	-	-	-	-	-	-	4,480
Advertising and Promotion	191	-	-	-	-	-	-	-	-	191
Communication	41,800	-	435	-	-	-	-	-	-	42,235
Other Supplies & Equipment (Office/Program)	41,949	29,496	30,612	338	15,000	53,782	4,500	5,110	800	181,587
I.T. - Supplies and Equipment (Replacements)	26,623	-	101	-	-	-	-	-	-	26,724
COVID-19	5,271	-	-	-	-	-	-	-	-	5,271
Insurance	7,776	-	-	-	-	-	-	-	-	7,776
Administration Charges to Programs	242,505	-	-	-	-	-	-	-	-	242,505
	<u>2,816,530</u>	<u>31,063</u>	<u>71,398</u>	<u>338</u>	<u>15,000</u>	<u>53,791</u>	<u>4,500</u>	<u>5,110</u>	<u>800</u>	<u>2,998,530</u>
Revenue over Expenses (Expenses over Revenue) before undernoted items	<u>300,081</u>	<u>(17,816)</u>	<u>(259)</u>	<u>2,162</u>	<u>(6,926)</u>	<u>13,604</u>	<u>(1,374)</u>	<u>(5,110)</u>	<u>(800)</u>	<u>283,562</u>
Deferred Revenue	(58,116)	-	-	-	-	-	-	-	-	(58,116)
Surplus Repayable	-	-	-	-	-	-	-	-	-	-
	<u>(58,116)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(58,116)</u>
Revenue over Expenses (Expenses over Revenue) for the Year	<u>\$ 241,965</u>	<u>\$ (17,816)</u>	<u>\$ (259)</u>	<u>\$ 2,162</u>	<u>\$ (6,926)</u>	<u>\$ 13,604</u>	<u>\$ (1,374)</u>	<u>\$ (5,110)</u>	<u>\$ (800)</u>	<u>\$ 225,446</u>