

Lake of the Woods Child Development Centre
operating as



FIREFLY

Financial Statements

For the Year Ended March 31, 2012

Lake of the Woods Child Development Centre o/a FIREFLY

Financial Statements

For the year ended March 31, 2012

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Independent Auditor's Report

To the Members Lake of the Woods Child Development Centre

We have audited the accompanying financial statements of Lake of the Woods Child Development Centre which comprise the statement of financial position as at March 31, 2012, and the statement of operations and changes in unrestricted net assets and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

As disclosed in the Summary of Significant Accounting Policies and Note 10 to the financial statements, accumulated vacation pay and accumulated overtime pay is not accrued as a liability in the financial statements, as these amounts are not eligible for funding until paid. Under Canadian generally accepted accounting principles, these amounts should be expensed and accrued as earned.

The summary of significant accounting policies also describes the Centre's policy with respect to the recording of capital assets. The note indicates that the Centre is charging to operations the cost of capital asset additions and is not recording amortization. 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 generally accepted accounting principles, capital assets should be amortized over their estimated useful lives and restricted contributions relating to the capital assets, should be amortized to revenue on the same basis. 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.



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In common with many charitable organizations, the entity derives revenue from donations and fund raising, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the organization. We were unable to determine whether any adjustments might be necessary to donation revenue, fund raising excess of revenues over expenditures, assets and net assets.

Qualified Opinion

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Lake of the Woods Child Development Centre as at March 31, 2012 and the results of its operations and its cash flows for the year then ended, in accordance with Canadian generally accepted accounting principles.

BDO Canada LLP

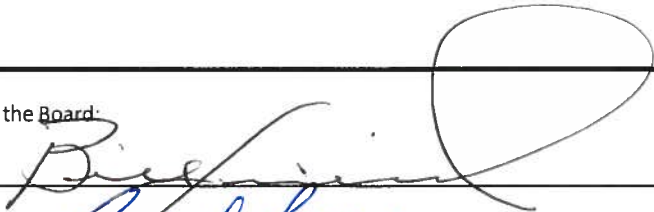

Chartered Accountants, Licensed Public Accountants

Kenora, Ontario
June 14, 2012

**Lake of the Woods Child Development Centre o/a FIREFLY
Statement of Financial Position**

March 31	2012	2011
		(Note 14)
Assets		
Current		
Cash and Short Term Deposit Receipts (Note 1)	\$ 1,261,803	\$ 412,188
Accounts Receivable (Note 2)	137,254	131,133
Prepaid Expenses	108,629	71,046
	\$ 1,507,686	\$ 614,367
Liabilities and Net Assets		
Current		
Accounts Payable (Note 3)	\$ 349,076	\$ 329,128
Deferred Revenue (Note 4)	330,894	276,548
Surpluses Repayable (Note 5)	203,144	-
	883,114	605,676
Net Assets		
Internally Restricted (Note 6)	8,691	8,691
Unrestricted (Note 7)	615,881	-
	624,572	8,691
	\$ 1,507,686	\$ 614,367

On Behalf of the Board:

	Director
	Director

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

**Lake of the Woods Child Development Centre o/a FIREFLY
Statement of Operations and Changes in Unrestricted Net Assets**

For the year ended March 31	2012		2011
	Budget	Actual	(Note 14) Actual
Revenue (Schedule 1)	\$ 9,155,512	\$ 9,787,791	\$ 7,060,095
Expenditure (Schedule 1)			
Salaries and Wages	5,358,143	5,196,135	3,764,772
Employee Benefits	1,079,108	1,041,578	914,009
Staff Travel	284,691	343,657	200,123
Staff Training	66,697	149,132	23,970
Building Occupancy	591,893	556,376	473,888
Professional Services - Non Client	224,797	280,999	102,288
Program Expenses	275,523	344,556	338,641
Professional Services - Client	681,534	681,997	617,332
Food and Personal Needs	25,293	50,032	63,392
Promotion and Publicity	31,116	32,669	21,916
Office Administration	276,126	350,678	156,120
Replacements	73,301	64,827	51,262
Miscellaneous	79,987	36,292	23,798
Administration Charges to Programs	53,537	51,747	32,084
	9,101,744	9,180,674	6,783,595
Excess of revenue over expenditure before undernoted items	53,768	607,117	276,500
Transfer to deferred revenue	(53,768)	(318,143)	(276,548)
Surplus Repayable	-	(203,144)	-
Transfer to Kenora and Lake of the Woods Regional Community Foundation and Dufrense Inc. Foundation	-	(14,747)	-
Excess of revenue over expenditure (expenditure over revenue) for the year	-	71,084	(48)
Unrestricted net assets, beginning of the year	-	-	-
Net transfer from internally restricted net assets (Note 6)	-	-	48
Net transfer on amalgamation (Note 13)	-	544,797	-
Unrestricted net assets, end of the year	\$ -	\$ 615,881	\$ -

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

**Lake of the Woods Child Development Centre o/a FIREFLY
Statement of Cash Flow:**

For the year ended March 31	2012	2011
		(Note 14)
Cash flows from operating activities		
Excess of revenue over expenditure for the year	\$ 71,084	\$ -
Changes in non-cash working capital balances		
Accounts receivable	(6,121)	(53,261)
Prepaid expenses	(37,583)	13,800
Accounts payable	19,950	192,805
Surplus Repayable	203,144	-
Deferred revenue	54,345	18,549
	<u>233,735</u>	<u>171,893</u>
Cash flows from financing activities		
Net transfers on amalgamation	544,797	-
Net transfers to or from Internally Restricted Net Assets	-	(48)
	<u>544,797</u>	<u>(48)</u>
Decrease (increase) in cash	849,615	171,845
Cash, beginning of year	412,188	240,343
Cash, end of year	\$1,261,803	\$412,188

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

**Lake of the Woods Child Development Centre o/a FIREFLY
Summary of Significant Accounting Policies**

March 31, 2012

Nature of Business	<p>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.</p> <p>The organization is exempt from income tax under the Income Tax Act.</p>
Basis of Accounting	<p>The Agency operates using a modified accrual basis of accounting as defined by Ministry of Community and Social Services. This method of accounting requires the inclusion of short term accruals of revenue and normal operating expenditures in determination of operating results for a given time period. Short term accruals are defined as payable or receivable within 30 days of year end.</p> <p>Modified accrual basis as defined by the Ministry, does not recognize non-cash transactions such as depreciation, charges/appropriations to reserves or allowance as these expenses do not represent an actual cash expenditure related to the current period.</p>
Capital Assets	<p>Expenditures for the capital assets are included in the statement of revenue expenditure for the year and consequently are not reflected on the statement of financial position. In addition, no amortization is recorded in the accounts on these acquisitions.</p>
Deferred Revenue	<p>Deferred revenue represents funds received in excess of expenditures for certain continuing programs and funds received in advance for subsequent years funding. These funds can only be used for expenditures in the programs for which they were originally intended.</p>
Accrued Vacation Pay	<p>The Agency does not accrue any liability for vacation pay or overtime pay. Vacation pay and overtime pay is charged to operations in the year in which payment is made.</p>
Financial Statements	<p>The Agency's financial instruments consist of cash, accounts receivable and accounts payables. Unless otherwise noted, it is management's opinion that the Agency is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair value of these financial instruments approximate their carrying values, unless otherwise noted.</p>
Allocation of Expenses	<p>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, Red Lake, and Ear Falls, professional services costs and office administration costs that are common to the administration of the organization and each of its programs.</p> <p>The Agency allocates these shared costs to its programs as follows:</p> <ul style="list-style-type: none">- 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 <p>In addition to these allocations, Administrative Support costs related to the Ministry of Community and Social Services (Ministry) programs are allocated to Ministry programs on the basis of approved Ministry budgets.</p>
Use of Estimates	<p>The preparation of financial statements in accordance with Canadian generally accepted accounting principles 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.</p>

March 31, 2012

Financial Instruments

The organization utilizes various financial instruments. The organization recognizes and measures financial assets and financial liabilities on the Statement of Financial Position when they become a party to the contractual provisions of a financial instrument. All transactions related to financial instruments are recorded on a trade date basis. All financial instruments are measured at fair value on initial recognition. Measurement in subsequent periods depends on whether the financial instrument has been classified as held-for-trading, loans and receivables, held to maturity, available for sale or other financial liabilities

Held for Trading

Financial instruments included in this category include cash and bank. These instruments are recognized initially at fair value and transaction costs are taken directly to the Statement of Operations. They are subsequently measured at fair value and gains and losses arising from changes in fair value of these instruments are recorded in the Statement of Operations.

Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable repayment dates, usually with interest, that are not debt securities or instruments classified as held for trading on initial recognition. Accounts receivable have been classified as loans and receivables. These instruments are initially recognized at fair value including direct and incremental transaction costs. They are subsequently valued at amortized cost using the effective interest method less any provision for impairment.

Held to Maturity

Held to maturity investments include financial assets with fixed or determinable payments that management has the intention and ability to hold to maturity. Certain investments in debt securities have been classified as held to maturity. They are initially recognized at fair value including direct and incremental transaction costs. They are subsequently valued at amortized cost using the effective interest method less any provision for impairment. The organization has no financial assets in this category.

Available for Sale

Available for sale assets are non-derivative financial assets that are designated as available for sale or are not categorized into any of the other categories described above. They are initially recognized at fair value including direct and incremental transaction costs. They are subsequently held at fair value with gains and losses arising from changes in fair value being included in the Statement of Operations. There are no financial instruments in this category.

Other Financial Liabilities

Other financial liabilities are non-derivative financial liabilities and include accounts payable. These instruments are initially recognized at fair value including direct and incremental transaction costs. They are subsequently measured at amortized cost using the effective interest method.

March 31, 2012

**New Accounting
Pronouncements**

Recent accounting pronouncements that have been issued but are not yet effective, and have a potential implication for the Organization, are as follows:

Accounting Standards for Not-for-Profit Organizations (NPO)

In December 2010, the Accounting Standards Board (AcSB) and Public Sector Accounting Board (PSAB) issued new standards for not-for-profit organizations (NPOs) as follows:

For non-government (private sector) NPOs, they have a choice of:

1. International Financial Reporting Standards (IFRS) or
2. Accounting Standards for NPOs (which is essentially the Accounting Standards for Private Enterprises with the current 4400 series of NPO specific standards added with some minor changes),

For government (public sector) NPOs they have a choice of:

1. Public Sector Accounting standards with the current series of NPO-specific standards added with some minor changes; or
2. Public Sector Accounting standards.

The Boards require NPOs to adopt their respective standards for year ends beginning on or after January 1, 2012; early adoption is allowed. Until the date of transition to the new standards, all NPOs will continue to follow the current Canadian Institute of Chartered Accountants Handbook – Accounting Part V – Pre-Changeover Standards.

**Lake of the Woods Child Development Centre o/a FIREFLY
Notes to Financial Statements**

March 31, 2012

1 Cash and Short Term Deposit Receipts

FIREFLY's bank accounts are held at one chartered bank.
The bank accounts and short term deposit receipts earn interest at variable rates.

2 Accounts Receivable

	<u>2012</u>	<u>2011</u>
		(Note 14)
Kenora District Services Board	\$ 6,462	\$ 6,785
Advances to Employees	143	383
Goods and Services Tax & Harmonized Sales Tax Rebates	80,953	37,223
Registration Fees	-	22,419
Miscellaneous Receivables	43,033	23,002
LEAP	8,593	25,792
Government of Canada - Canada Prenatal Program	-	5,000
Northwestern Health Unit - NorthWords SLP Program	-	16,042
Northwest Catholic District School Board - SLP Program	3,583	-
Allowance for Doubtful Accounts	(5,512)	(5,512)
	<u>\$ 137,254</u>	<u>\$ 131,133</u>

The carrying value of accounts receivable approximates fair market value because of the short maturity of these instruments and because they are subject to normal credit terms.

3 Accounts Payable

	<u>2012</u>	<u>2011</u>
		(Note 14)
Trade accounts payable	\$ 178,508	\$ 130,557
Accrued payroll	148,035	185,372
Accrued liabilities	6,816	6,800
Miscellaneous payables	15,716	6,399
	<u>\$ 349,076</u>	<u>\$ 329,128</u>

The carrying value of accounts payable approximates fair value because of the short maturity of these instruments and because they are subject to normal credit terms.

Lake of the Woods Child Development Centre o/a FIREFLY
Notes to Financial Statements

March 31, 2012

4 Deferred Revenue

	2012	2011
		(Note 14)
Day Nursery and After School Programs	\$ -	\$ 2,656
Lakewood Early Learning Centre-Fee Subsidy	57,575	48,520
Lakewood Minor Capital Project	2,929	-
Best Start-Total Wage Improvement	12,622	12,229
Stabilization Funds	-	29,241
Sioux Lookout Best Start Hub	807	-
Triple P.L.A.Y. Children's Fund	90,548	78,827
Triple P.L.A.Y. City of Kenora Fund	12,786	15,275
Triple P.L.A.Y. Endowment Fund	299	2,192
Service Contracts	52,648	52,823
Canada Prenatal Nutrition Programs	33	-
Sioux Lookout Best Start Hub - Transfer from PCCY	12,751	-
First Nations & Inuit Health Canada - Service Mapping & Worker Training	18,089	-
Minto Kitchen Funds	11,370	11
Community Care Access Contract	42,775	34,775
Northwest Catholic District School Board SLP Contract	15,663	-
Total Deferred Revenue from Statement of Revenue and Expenditure	\$ 330,894	\$ 276,548

The Child Care Programs are under the Kenora District Services Board and have a fiscal year end of December 31. At March 31st, the balance of funds for these programs are in deferred revenue as the programs have not completed for the relevant funding year.

5 Surpluses Repayable

	2012	2011
		(Note 14)
MCSS - Targeted Increase New Mental Health Workers	\$ 47,953	\$ -
MCSS - Mental Health Workers in Schools	52,834	-
MCSS - Youth Mental Health Court Worker Expansion Program	35,101	-
MAG - Supervised Access Service	14,888	-
MAG - Youth Justice Committee	10,504	-
CCR/MCYS - ABA Consultant Program	41,864	-
	\$ 203,144	\$ -

6 Internally Restricted Net Assets

The Board of Directors has restricted assets for future special projects and expenditures. These internally restricted funds are not available for other purposes without approval of the Board of Directors. Restricted net asset activity is as follows:

	Opening Balance	Net Transfer to / from Operations	Closing Balance
Net assets restricted for:			(Note 14)
Daycare Programs-Playground Construction	\$ 8,691	\$ -	\$ 8,691

7 Unrestricted Net Assets

The Lake of the Woods Child Development Centre is a non-profit corporation without share capital. Use of unrestricted net assets is limited to the promotion of its objects.

8 Commitment

The organization has entered into agreements to rent office and program space in multiple locations, for periods up to 2020. The commitments in effect as at March 31, 2012 total \$17,668 per month.

Under the agreements with Kenora-Rainy River Districts Child and Family Services for office space at Cameron Bay and in Red Lake, the Agency is responsible for its own occupancy costs based on the percentage of space occupied within each facility.

March 31, 2012

9 Economic Dependence

The Lake of the Woods Child Development Centre received approximately 86% (2011-84%) of its funding from the Ministry of Community and Social Services / Ministry of Children and Youth Services and Kenora District Services Board. Should this funding be discontinued, the Agency would have to find alternate sources of funding or discontinue its operations.

10 Vacation and overtime pay

The maximum liability for accrued vacation and overtime pay in 2012 is \$245,149 (2011 - \$134,652).

11 Public Sector Salary Disclosure Act

For 2012, one employee was paid a salary, as defined in the Public Sector Salary Disclosure Act, 1996 of \$100,000 or more.

12 Capital Disclosures

The Agency considers its capital to be its net assets. The primary objective of the Agency is to invest its capital and annual cash flow in a manner that will allow it to continue as a going concern and comply with its stated objectives. Capital is invested under the direction of the Board of Directors and the budgets set out by the funders, with the objective of providing a reasonable rate of return, minimizing risk and ensuring adequate liquid investments are on hand for current cash flow requirements.

13 Amalgamation

On April 1, 2011, the Lake of the Woods Child Development Centre (LOWCDC) amalgamated with the Patricia Centre for Children and Youth (PCCY) and continued to operate as Lake of the Woods Child Development Centre operating as 'FIREFLY'. Opening totals consisted of the following:

	LOWCDC	PCCY	Adjustments	Opening Totals
Assets				
Cash and Short Term Deposit Receipts	412,188	608,972	-	1,021,160
Accounts Receivable	131,133	57,009	-	188,142
Prepaid Expenses	71,046	-	-	71,046
Capital assets	-	169,319	(169,319)	-
	<u>614,367</u>	<u>835,300</u>	<u>(169,319)</u>	<u>1,280,348</u>
Liabilities and Net Assets				
Accounts Payable	329,128	58,976	-	388,104
Deferred Revenue & Surplus repayable	276,548	-	62,208	338,756
Unrestricted (Non Recoverable)	-	607,005	(62,208)	544,797
Internally Restricted	8,691	-	-	8,691
Invested in Capital assets	-	169,319	(169,319)	-
	<u>614,367</u>	<u>835,300</u>	<u>(169,319)</u>	<u>1,280,348</u>

LOWCDC does not capitalize capital assets and therefore an adjustment was required to PCCY's capital assets on amalgamation.

March 31, 2012

14 Comparative figures

The comparative figures are for Lake of the Woods Child Development Centre only, and do not include the Patricia Centre for Child and Youth figures for 2011.

15 Allocation of Expenses

Costs allocated to various programs for the year are as follows:

Program	Cost Allocation		
	Building Occupancy	Professional Services (Non-Client)	Office Administration
<u>Ministry Funded Programs</u>			
Administrative Support	45,120	89,084	49,390
Child Assessment and Counselling	42,878	5,500	19,647
Child Speech and Language	13,427	1,320	4,955
Child and Family Intervention Service	52,780	24,393	65,155
Zero to Six Service	6,150	2,810	6,077
Targeted Increase - New Mental Health Workers	2,750	-	5,815
Mental Health Workers in Schools	2,750	-	3,516
Youth Justice Service	3,523	1,464	4,334
Youth Mental Health Court Worker Expansion Program	1,000	-	3,666
Community Capacity Building	-	-	14,866
Intensive Child and Family Intervention	12	220	7
Residential Placement Advisory Committee	3,023	691	6,211
Telepsychiatry	4,660	-	-
Child Care Special Needs Resourcing	1,257	927	3,009
Early Years Centre Program	11,987	5,071	16,626
Early Literacy Specialists	530	1,158	1,669
Data Analysis Coordinator	2,094	1,158	3,858
Children's Intake	40,211	11,421	42,045
Pediatric Rehabilitation Outreach Program	18,085	6,547	18,803
Psychology	28,349	459	1,726
Out of Home Respite Services	9,534	343	1,885
Adult Assessment & Counseling	10,126	2,909	16,283
Child Behaviour Intervention	4,214	157	975
Children's Community Support	6,899	919	8,506
Canada Prenatal Programs	3,691	-	7,519
In Home Respite Support	1,463	293	3,133
Infant Development	8,132	614	3,062
Supervised Access Service	8,987	1,048	6,325
Youth Justice Committee	6,925	652	3,872
<u>Kenora District Services Board Funded Programs</u>			
FIREFLY Child Care and Keewatin After School Programs	18,338	4,717	7,071
FIREFLY Child Care Teachers Resource	6,148	1,304	6,999
Best Start Early Learning Centre Fee Subsidy	5,158	2,172	2,468
Best Start Early Learning Centre Teachers Resource	42	-	50
Sioux Lookout Best Start Hub	556	966	1,754



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Auditor's Comments on Supplementary Financial Information

To the Members Lake of the Woods Child Development Centre

We have audited the financial statements of the Lake of the Woods Child Development Centre as at March 31, 2012 which comprise the statement of financial position as at March 31, 2012, and the statement of operations and changes in unrestricted net assets and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information, and have issued our report thereon dated June 14, 2012 which contained an unmodified opinion on those financial statements as a whole. The following schedules are presented for the purposes of additional analysis and are not a required part of the financial statements. Such supplementary information is the responsibility of management and was derived from the underlying accounting and other records used to prepare the financial statements.

The supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such supplementary information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves.

The supplementary information is prepared to assist the Lake of the Woods Child Development Centre to meet the requirements of its funders. As a result, the supplementary information may not be suitable for another purpose. Our report is intended solely for Lake of the Woods Child Development Centre and its funders and should not be distributed to or used by parties other than the Lake of the Woods Child Development Centre or its funders.

Chartered Accountants, Licensed Public Accountants

Kenora, Ontario
June 14, 2012

Lake of the Woods Child Development Centre o/a FIREFLY
Schedule 1 - Statement of Program Revenue and Expenditure
(See Auditor's Comments on Supplementary Financial Information)

For the year ended March 31, 2012

	Ministry Funded Programs Schedules 2 & 3	KDSB Funded Programs Schedule 4	Total Ministry and KDSB Funded Programs	Non Ministry Funded Programs Schedule 7	Total Programs	Total Budgets
Revenue						
Program Funding	\$ 7,580,444	\$ 394,418	\$ 7,974,862	\$ -	\$ 7,974,862	\$ 8,421,865
Pay Equity	-	63,097	63,097	-	63,097	26,408
Wage Subsidy	-	91,698	91,698	-	91,698	84,950
One Time Funding	263,735	55,808	319,543	-	319,543	136,027
Interest Income	4,265	-	4,265	-	4,265	-
Deferred Revenue	39,456	92,645	132,101	193,904	326,005	212,122
Registration Fees	-	223,818	223,818	-	223,818	184,864
Recoveries and Miscellaneous Income	32,574	3,963	36,537	696,218	732,755	43,830
Administration Charges from Programs	50,447	1,300	51,747	-	51,747	45,446
	7,970,921	926,748	8,897,669	890,122	9,787,791	9,155,512
Expenditures						
Salaries and Wages	4,342,171	614,286	4,956,457	239,678	5,196,135	5,358,143
Employee Benefits	872,006	117,873	989,879	51,699	1,041,578	1,079,108
Staff Travel	310,167	3,592	313,759	29,897	343,657	284,691
Staff Training	128,756	1,087	129,843	19,289	149,132	66,697
Building Occupancy	495,757	53,933	549,690	6,686	556,376	591,893
Professional Services - Non Client	233,354	9,158	242,512	38,487	280,999	224,797
Program Expenses	247,853	12,008	259,861	84,695	344,556	275,523
Professional Services - Client	677,632	-	677,632	4,365	681,997	681,534
Food and Personal Needs	848	25,820	26,668	23,363	50,032	25,293
Promotion and Publicity	28,520	2,035	30,555	2,114	32,669	31,116
Office Administration	315,881	18,343	334,224	16,455	350,678	276,126
Replacements	57,718	4,008	61,726	3,101	64,827	73,301
Miscellaneous	31,099	5,193	36,292	-	36,292	79,987
Administration Charges to Programs	26,335	-	26,335	25,412	51,747	53,537
	7,768,098	867,336	8,635,434	545,240	9,180,674	9,101,744
Excess of Revenue over Expenditure before Undernoted Items	202,824	59,411	262,235	344,882	607,117	53,768
Deferred revenue	-	(73,933)	(73,933)	(244,210)	(318,143)	(53,768)
Transfer to Kenora and Lake of the Woods Regional Community Foundation and Dufresne Foundation Inc.	-	-	-	(14,747)	(14,747)	-
Surplus Repayable	(203,144)	-	(203,144)	-	(203,144)	-
	(203,144)	(73,933)	(277,077)	(258,957)	(536,034)	(53,768)
Excess of revenue over expenditure for the year	\$ (320)	\$ (14,522)	\$ (14,842)	\$ 85,926	\$ 71,084	\$ -

Lake of the Woods Child Development Centre o/a FIREFLY
Ministry Program

Schedule 2 - Statement of Program Revenue and Expenditure
(See Auditor's Comments on Supplementary Financial Information)

For the year ended March 31, 2012

	Detail Codes									
	A556	A476	A562	A561	A505	A597	A559	A462	A463	
	Child & Family Intervention Service	Infant Development	Zero to Six Service	Tele- Psychiatry	Residential Placement Advisory Committee	Autism Spectrum Disorder Respite Services	Intensive Child and Family Intervention	Early Years Centre Program	Early Literacy Specialists	
Revenue										
Ministry of Community & Social Services										
- Program Funding	1,900,388	92,440	162,634	42,000	70,000	57,774	74,884	633,107	95,060	
- Pay Equity										
- One Time Funding	151,300									
Deferred Revenue										
Interest Income	4,265				713			3,839	1,059	
Recoveries and Miscellaneous Income	3,415									
Administration Charges from Programs	50,447									
	58,126	2,054,594	162,634	42,000	70,713	57,774	74,884	636,946	96,119	
Expenditures										
Salaries and Wages	467,167	51,308	102,829	3,601	32,697		1,189	332,752	73,833	
Employee Benefits	95,500	10,029	19,883	1,399	6,901		243	57,947	15,670	
Staff Travel	27,495	1,096	3,659		5,868			17,934	1,448	
Staff Training	4,190		131		139			109	60	
Building Occupancy	60,314	12,522	10,869	4,660	3,023		12	36,322	34	
Professional Services - Non Client	89,084	24,393	2,810		691		219	5,071	1,158	
Program Expenses		3,495	2,316	32,322	2,149			100,421	104	
Professional Services - Client		23,764			6,329	57,774	66,907			
Food and Personal Needs								848		
Promotion and Publicity	6,296	158	333				7	4,745	166	
Office Administration	49,390	3,062	6,077		6,211		7	18,242	52	
Replacements	17,886		541		1,800			1,473		
Miscellaneous	3,981	7,602	784	19	396			3,142	594	
	821,304	1,738,544	150,232	42,000	66,203	57,774	68,584	579,006	93,119	
Reallocation of Administrative Charges to Programs										
Net Expenditure	(763,178)	316,050	12,402		4,510		6,300	57,940	3,000	
Net expenditure after reallocation	58,126	2,054,594	162,634	42,000	70,713	57,774	74,884	636,946	96,119	
Excess of Revenue over Expenditure for the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Before Undernoted Items										
Deferred revenue										
Surplus Repayable										
Excess of Revenue Over Expenditure for the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Lake of the Woods Child Development Centre o/a FIREFLY
Ministry Program

Schedule 2 - Statement of Program Revenue and Expenditure
(See Auditor's Comments on Supplementary Financial Information)

	A466	A508	A771	A510	A511	A574	A556	A553	A554
	Detail Codes								
	A466	A508	A771	A510	A511	A574	A556	A553	A554
	Data	Children's	Community	Planned	Children's	Children's	Complex	Targeted	
	Analysis	Community	Capacity	Respite	Access	Rehabilitation,	Special	Increase	
	Coordinator	Support	Building	Out of Home	Mechanism	Intake,	Needs	New Mental	Mental Health
						Psychology		Health	Workers
						Programs		Workers	in Schools
Revenue									
Ministry of Community & Social Services									
- Program Funding	\$ 105,940	\$ 137,714	\$ 88,102	\$ 195,700	\$ 162,377	\$ 1,638,603	\$ 116,800	\$ 93,574	\$ 91,900
- Pay Equity	-	-	-	-	-	-	-	-	-
- One Time Funding	-	82,758	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-
Recoveries and Miscellaneous Income	-	-	-	-	-	11,053	-	-	-
Administration Charges from Programs	-	-	-	-	-	-	-	-	-
	105,940	220,472	88,102	195,700	162,377	1,649,656	116,800	93,574	91,900
Expenditures									
Salaries and Wages	73,833	80,446	24,854	30,036	117,954	867,378	-	17,361	9,983
Employee Benefits	15,762	15,977	1,907	6,179	24,120	182,962	-	1,933	903
Staff Travel	2,014	8,757	2,424	1,120	863	81,685	-	3,042	4,274
Staff Training	-	-	-	10	-	11,339	-	-	215
Building Occupancy	4,077	12,552	(0)	11,266	5,640	83,935	-	2,750	2,750
Professional Services - Non Client	1,158	77,025	-	343	-	16,518	-	-	-
Program Expenses	391	1,312	-	180	-	22,393	-	4,500	4,519
Professional Services - Client	-	-	44,051	123,383	-	126,413	117,120	5,000	5,000
Food and Personal Needs	-	-	-	-	-	-	-	-	-
Promotion and Publicity	252	237	-	89	-	3,234	-	-	-
Office Administration	3,858	8,506	14,866	1,885	1,800	58,982	-	5,815	3,516
Replacements	-	900	-	-	-	12,326	-	2,637	5,695
Miscellaneous	594	559	-	210	-	6,990	-	-	-
	101,940	206,272	88,102	174,700	150,377	1,474,156	117,120	43,038	36,855
Reallocation of Administrative Charges to Programs									
Net Expenditure	4,000	14,200	-	21,000	12,000	175,500	-	2,582	2,211
Net expenditure after reallocation	105,940	220,472	88,102	195,700	162,377	1,649,656	117,120	45,621	39,066
Excess of Revenue over Expenditure for the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (320)	\$ 47,953	\$ 52,834
Before Undernoted Items									
Deferred revenue	-	-	-	-	-	-	-	-	-
Surplus Repayable	-	-	-	-	-	-	-	(47,953)	(52,834)
	-	-	-	-	-	-	-	(47,953)	(52,834)
Excess of Revenue Over Expenditure for the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (320)	\$ -	\$ -

Lake of the Woods Child Development Centre o/a FIREFLY
Ministry Programs

Schedule 2 - Statement of Program Revenue and Expenditure
Schedule Auditor's Comments on Supplementary Financial Information)

Detail Codes	[See Auditor's Comments on Supplementary Financial Information)										Total Ministry Funded Budgets				
	9253	9254	9255	9256	9258	8857	8854	A839	A808	A854		A465	A516		
	Children Behaviour Intervention	Children In-Home Respite Support	Child Assessment & Counselling	Child Assessment & Counselling	Children Speech & Language	Adult Assessment & Counselling	Adult Assessment & Counselling	Adult Access Mechanism	Youth Justice Service	YCIA Psychological Reports	Youth Mental Health Court Worker Expansion Program	Child Outcome Measurement	Small Waterworks Other Children	Total Ministry Funded Programs	Total Ministry Funded Budgets
Revenue															
Ministry of Community & Social Services															
- Program Funding	\$ 32,212	\$ 120,830	\$ 523,356	\$ 142,333	\$ 307,751	\$ 3,000	\$ 153,143	\$ 38,000	\$ 70,125	\$ -	\$ -	\$ -	\$ 7,149,747	\$ 7,127,722	
- Pay Equity	-	-	-	-	2,462	-	-	-	-	-	-	-	9,400	263,735	27,215
- One Time Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-	-	4,265	-
Recoveries and Miscellaneous Income	-	8,411	1,178	-	-	-	-	-	-	-	-	-	-	32,574	39,330
Administration Charges from Programs	-	-	-	-	-	-	-	-	-	-	-	-	-	50,447	44,146
	32,212	129,241	524,534	142,333	310,213	3,000	153,143	38,000	70,125	17,815	9,400	7,500,768	7,238,413		
Expenditures															
Salaries and Wages	16,388	40,897	289,812	88,307	191,333	-	106,333	-	9,840	-	-	-	4,116,370	4,174,151	
Employee Benefits	3,308	8,208	57,044	13,772	46,773	-	22,076	-	909	-	-	-	832,711	894,070	
Staff Travel	1,503	3,730	20,169	6,155	10,756	2,100	1,739	2,287	5,104	-	-	-	274,645	215,401	
Staff Training	18	426	2,531	359	1,625	900	113	-	698	-	-	-	123,551	45,057	
Building Occupancy	5,263	3,163	52,100	13,265	19,035	-	5,278	-	1,000	-	-	-	466,165	461,286	
Professional Services - Non Client	157	293	5,500	1,320	2,909	-	1,464	-	321	-	-	-	230,727	210,197	
Program Expenses	120	154	2,767	3,186	1,433	-	246	2,287	371	-	-	9,400	230,695	218,509	
Professional Services - Client	-	56,475	410	-	50	-	1,530	33,426	10,000	-	-	-	677,632	658,041	
Food and Personal Needs	-	-	-	-	-	-	-	-	-	-	-	-	848	1,800	
Promotion and Publicity	46	76	1,693	454	567	-	84	-	-	-	-	-	24,508	16,766	
Office Administration	975	3,133	19,647	4,955	16,283	-	4,334	-	3,666	-	-	-	300,417	224,137	
Replacements	1,000	-	3,342	-	-	-	27	-	1,504	-	-	-	55,832	65,903	
Miscellaneous	109	179	2,419	746	1,426	-	726	-	-	-	-	-	31,099	53,096	
Reallocation of Administrative Charges to Programs	28,887	116,732	457,433	132,519	292,191	3,000	143,949	38,000	33,042	17,815	9,400	7,365,200	7,238,413		
Net Expenditure	3,325	12,508	67,101	9,814	18,022	-	9,194	-	1,983	-	-	-	-	-	-
Net expenditure after reallocation	32,212	129,240	524,534	142,333	310,213	3,000	153,143	38,000	35,024	17,815	9,400	7,365,200	7,238,413		
Excess of Revenue over Expenditure for the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Before Undernoted Items															
Deferred revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus Repayable	-	-	-	-	-	-	-	-	(35,101)	-	-	-	-	(135,888)	-
Excess of Revenue Over Expenditure for the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (320)	\$ -

**Lake of the Woods Child Development Centre o/a FIREFLY
Other Ministry Funded Programs**
Schedule 3 - Statement of Program Revenue and Expenditure
(See Auditor's Comments on Supplementary Financial Information)

For the year ended March 31, 2012

	MOE Child Care Special Needs Resourcing	MAG Supervised Access Service	MAG Youth Justice Committee	CCR/MCYS ABA Consultant Program	MCYS LEAP Summer Jobs for Youth Program	Total Programs
Revenue						
Deferred Revenue	\$ -	\$ 13,402	\$ 26,054	\$ -	\$ -	\$ 39,456
Recoveries and Miscellaneous Income	101,050	169,005	49,000	84,815	26,828	430,698
	101,050	182,406	75,054	84,815	26,828	470,153
Expenditures						
Salaries and Wages	50,043	96,887	33,574	26,136	19,162	225,801
Employee Benefits	10,762	17,062	8,964	2,177	330	39,295
Staff Travel	14,542	9,767	6,049	4,046	1,117	35,522
Staff Training	554	2,299	1,130	1,221	-	5,204
Building Occupancy	4,644	18,023	6,925	-	-	29,592
Professional Services - Non Client	927	1,048	652	-	-	2,627
Program Expenses	11,105	3,354	388	2,291	20	17,158
Professional Services - Client	-	-	-	-	-	-
Food and Personal Needs	168	1,943	1,901	-	-	4,013
Promotion and Publicity	3,405	6,500	4,268	1,291	-	15,465
Office Administration	-	-	-	1,887	-	1,887
Replacements	-	-	-	3,902	6,199	26,335
Administration Charges to Programs	4,900	10,634	700	-	-	-
	101,050	167,518	64,551	42,951	26,828	402,898
Excess of Revenue Over Expenditure Before Undernoted Items	0	14,888	10,504	41,864	-	67,256
Deferred revenue	-	-	-	-	-	-
Surplus Repayable	(0)	(14,888)	(10,504)	(41,864)	-	(67,256)
	(0)	(14,888)	(10,504)	(41,864)	-	(67,256)
Excess of Revenue Over Expenditure for the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Lake of the Woods Child Development Centre o/a FIREFLY
Kenora District Services Board Funded Programs
Schedule 4 - Statement of Program Revenue and Expenditure
(See Auditor's Comments on Supplementary Financial Information)**

For the year ended March 31, 2012

	FIREFLY Child Care and Keewatin After School Programs	FIREFLY Child Care Teachers Resource Contract	Lakewood Early Learning Centre Fee Subsidy	Lakewood Early Learning Centre Teachers Res Funding	Lakewood Minor Capital Project	Wage Improvement Funding	Stabilization Funding	Playground Funding	Reserved Funds	Sioux Lookout Best Start Hub	Total Programs	Total Budgets
Revenue												
Kenora District Services Board												
-Program Funding	\$ 76,705	\$ 126,802	\$ 84,073	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,838	\$ 394,418	\$ 340,545
-Pay Equity	59,092	-	1,970	2,036	-	-	-	-	-	-	63,097	26,408
-Wage Subsidy	53,503	6,944	28,656	2,596	-	-	-	-	-	-	91,698	84,950
-One Time Funding	-	-	-	-	6,500	49,308	29,241	-	-	-	55,808	108,812
Deferred Revenue	2,656	-	48,520	-	-	12,229	-	-	-	-	92,645	134,304
Registration Fees	152,960	-	70,858	-	-	-	-	-	-	-	223,818	184,864
Recoveries and Miscellaneous Income	3,793	95	75	-	-	-	-	-	-	-	3,963	4,500
Administration Charges from Programs	1,300	-	-	-	-	-	-	-	-	-	1,300	1,300
	350,008	133,841	234,152	59,631	6,500	61,537	29,241	-	-	51,838	926,748	885,682
Expenditures												
Salaries and Wages	276,834	91,794	117,207	48,283	-	45,572	4,313	-	-	30,283	614,286	587,270
Employee Benefits	60,560	18,662	16,779	10,395	-	3,343	350	-	-	7,785	117,873	105,131
Staff Travel	1,395	438	543	423	-	-	-	-	-	793	3,592	4,143
Staff Training	145	275	-	50	-	-	-	-	-	617	1,087	2,520
Building Occupancy	18,338	6,148	18,531	1,664	3,571	-	-	-	-	5,681	53,933	93,263
Professional Services - Non Client	4,717	1,304	2,172	-	-	-	-	-	-	966	9,158	10,950
Program Expenses	5,451	431	5,247	20	-	-	-	-	-	860	12,008	21,867
Food and Personal Needs	16,033	-	9,787	-	-	-	-	-	-	-	25,820	23,493
Promotion and Publicity	1,170	336	529	-	-	-	-	-	-	-	2,035	4,163
Office Administration	7,071	6,999	2,468	50	-	-	-	-	-	1,754	18,343	28,421
Replacements	902	-	815	-	-	-	-	-	-	2,291	4,008	3,425
Miscellaneous	3,154	792	1,247	-	-	-	-	-	-	-	5,193	6,838
	395,770	127,179	175,323	60,886	3,571	48,915	4,663	-	-	51,030	867,336	891,482
Excess of Revenue over Expenditure before Undernoted Items	(45,762)	6,662	58,829	(1,254)	2,929	12,622	24,578	-	-	807	59,411	(5,800)
Deferred Revenue	-	-	(57,575)	-	(2,929)	(12,622)	-	-	-	(807)	(73,933)	-
Transfer to (from) Firefly Child Care program	31,240	(6,662)	(1,254)	1,254	-	-	(24,578)	-	-	-	-	-
Net transfer from Internally Restricted Net Assets (Note 5)	-	-	(58,829)	1,254	(2,929)	(12,622)	(24,578)	-	-	(807)	(73,933)	-
	\$ (14,522)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,522)	\$ (5,800)

**Lake of the Woods Child Development Centre o/a FIREFLY
Kenora District Services Board Funded Programs
Schedule 5 - Statement of Program Revenue and Expenditure
(See Auditor's Comments on Supplementary Financial Information)**

For the nine month period ended December 31, 2011

	FIREFLY Child Care and Keewatin After School Programs	FIREFLY Child Care Teachers Resource Contract	Lakewood Learning Centre Fee Subsidy	Lakewood Early Learning Centre Teachers Res Funding	Lakewood Early Learning Centre Funding	Wage Improvement Funding	Lakewood Minor Capital Project	Stabilization Funding	Reserved Funds Playground	Sioux Lookout Best Start Hub	Total Programs	Year 2011 Annualized Budgets	Year to date Nine Month Budgets
Revenue													
Kenora District Services Board													
-Program Funding	\$ 61,482	\$ 95,101	\$ 63,105	\$ 41,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,348	\$ 300,286	\$ 337,395	\$ 253,046
-Pay Equity	59,092	-	1,970	2,036	-	-	-	-	-	-	63,097	35,210	26,408
-Wage Subsidy	40,262	5,678	23,181	1,963	-	-	-	-	-	-	71,084	84,730	63,548
-One Time Funding	-	-	-	-	-	36,686	6,500	-	-	-	43,186	55,415	48,061
Deferred Revenue	18,047	3	26,782	-	-	12,229	(2,929)	29,241	-	2,662	86,035	86,237	93,919
Registration Fees	107,375	-	49,244	-	-	-	-	-	-	-	156,619	182,619	136,964
Recoveries and Miscellaneous Income	2,771	95	75	-	-	-	-	-	-	-	2,941	3,000	2,250
Administration charges from programs	975	-	-	-	-	-	-	-	-	-	975	1,300	975
	290,004	100,877	164,357	45,249	48,915	3,571	29,241	42,010	724,223	785,906	625,171		
Expenditures													
Salaries and Wages	207,749	70,529	80,291	36,476	45,572	-	4,313	-	-	27,172	472,102	513,838	391,879
Employee Benefits	45,374	14,543	10,710	7,446	3,343	-	350	-	-	5,873	87,639	96,284	72,713
Staff Travel	1,111	438	373	302	-	-	-	-	-	705	2,929	3,700	2,775
Staff Training	-	275	-	50	-	-	-	-	-	617	942	2,200	1,650
Building Occupancy	12,467	6,067	12,890	917	-	-	3,571	-	-	4,839	40,751	77,570	78,719
Professional Services - Non Client	3,225	927	1,458	-	-	-	-	-	-	744	6,354	11,900	8,925
Program Expenses	4,689	431	4,610	20	-	-	-	-	-	812	10,562	20,279	18,209
Food and Personal Needs	12,534	-	7,554	-	-	-	-	-	-	-	20,088	23,490	17,618
Promotion and Publicity	736	212	333	-	-	-	-	-	-	-	1,281	4,550	3,413
Office Administration	3,305	6,768	1,662	38	-	-	-	-	-	1,248	13,021	24,095	23,271
Replacements	902	-	815	-	-	-	-	-	-	-	1,717	2,400	1,800
Miscellaneous	2,789	687	1,081	-	-	-	-	-	-	-	4,557	5,600	4,200
	294,881	100,877	121,777	45,249	48,915	3,571	4,663	42,010	661,943	785,906	625,171		
Excess of Revenue over Expenditure before Undernoted Items	(4,877)	-	42,580	-	-	-	24,578	(0)	62,280	-	-	-	
Deferred to New Year	4,877	-	(42,580)	-	-	-	(24,578)	0	(62,281)	-	-	-	
Net transfer from Internally Restricted Net Assets (Note 5)	4,877	-	(42,580)	-	-	-	(24,578)	0	(62,281)	-	-	-	
Excess of revenue over expenditure for the year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Lake of the Woods Child Development Centre o/a FIREFLY
Non-Ministry Funded Programs
Schedule 7 - Statement of Program Revenue and Expenditure
(See Auditor's Comments on Supplementary Financial Information)

For the year ended March 31, 2012

	Canada Prenatal Nutrition Programs	First Nations & Inuit Health Canada Service Mapping & Worker Training	NorthWords SLP Contract with NHU	Community Care Access Centre SLP Contract	Northwest Catholic District School Board SLP Contract	Triple P.L.A.Y. Children Funds	Triple P.L.A.Y. City of Kenora Grant	Triple P.L.A.Y. Endowment Fund	Service Contracts and Other Income	Minto Parent Resource Centre Kitchen Endowment Fund	Minto Parent Resource Centre Endowment Fund	Total Programs
Revenue												
Deferred Revenue	\$ 111,598	44,554	192,500	34,775	26,329	78,827	15,275	2,192	62,823	33,750	6,990	\$ 193,904
Recoveries and Miscellaneous Income	111,598	44,554	192,500	65,775	26,329	101,991	-	5,779	106,952	33,750	6,990	696,218
Expenditures												
Salaries and Wages	60,048	7,003	130,107	29,059	10,666	-	-	-	2,796	-	-	239,678
Employee Benefits	13,460	840	31,295	5,126	361	361	-	-	617	-	-	51,699
Staff Travel	2,303	14,691	8,243	3,117	-	-	-	-	1,543	-	-	29,897
Staff Training	1,525	-	204	-	-	-	-	-	17,560	-	-	19,289
Building Occupancy	3,691	-	-	2,995	-	-	-	-	-	-	-	6,686
Professional Services - Non Client	2,627	-	1,908	-	-	33,952	-	-	-	-	-	38,487
Program Expenses	15,300	3,832	2,896	4,960	-	50,070	2,489	-	5,147	-	-	84,695
Professional Services - Client	-	-	-	826	-	-	-	-	3,540	-	-	4,365
Food and Personal Needs	1,056	-	-	-	-	-	-	-	-	22,307	-	23,363
Promotion and Publicity	1,623	-	491	-	-	-	-	-	-	-	-	2,114
Office Administration	7,519	99	1,712	1,236	-	5,888	-	-	-	-	-	16,455
Replacements	-	-	243	2,857	-	-	-	-	-	-	-	3,101
Administration Charges to Programs	2,412	-	15,400	7,600	-	-	-	-	-	-	-	25,412
Excess of Revenue Over Expenditure Before Undernoted Items	111,565	26,465	192,500	57,775	10,666	90,270	2,489	-	31,203	22,307	-	545,240
Deferred revenue Transfer to / (from) Minto Endowment fund	33	18,089	-	42,774	15,663	90,548	12,786	7,971	138,573	11,455	6,990	344,882
Transfers to Kenora and Lake of the Woods Regional Community Foundation and Duffrêne Foundation Inc.	(33)	(18,089)	-	(42,774)	(15,663)	(90,548)	(12,786)	(299)	(52,648)	(11,370)	-	(244,210)
	-	-	-	-	-	-	-	-	-	(85)	85	-
	-	-	-	-	-	-	-	-	-	-	-	-
	(33)	(18,089)	-	(42,774)	(15,663)	(90,548)	(12,786)	(7,672)	(52,648)	(11,455)	(7,075)	(14,747)
Excess of Revenue Over Expenditure for the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,925	\$ -	\$ -	\$ 85,925