

# **FIREFLY**

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES

## **Financial Statements**

**For the Year Ended March 31, 2024**

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

**Financial Statements**

For the year ended March 31, 2024

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## Independent Auditor's Report

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

### Qualified Opinion

We have audited the accompanying financial statements of FIREFLY - Physical, Emotional, Developmental and Community Services (the Organization), which comprise the statement of financial position as at March 31, 2024, 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, 2024 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, 2024 and 2023, 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 2024 and 2023 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, 2024 and 2023, current assets as at March 31, 2024 and 2023, and net assets as at April 1 and March 31 for both the 2024 and 2023 years. Our audit opinion on the financial statements for the year ended March 31, 2023 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 on pages 17 - 22 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*

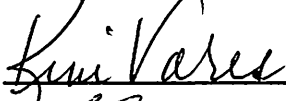
Chartered Professional Accountants, Licensed Public Accountants

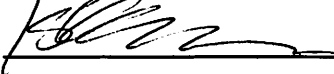
Kenora, Ontario  
June 13, 2024

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

	March 31 2024	March 31 2023
<b>Assets</b>		
<b>Current</b>		
Cash and Bank	1,679,226	1,031,233
Accounts Receivable (Note 2)	818,916	1,639,538
Investments (Note 3)	2,115,732	1,906,932
Prepaid Expenses	12,991	72,134
	4,626,865	4,649,837
<b>Liabilities and Net Assets</b>		
<b>Current</b>		
Accounts Payable (Note 4)	1,479,631	1,290,223
Deferred Revenue (Note 5)	104,468	679,190
Surplus Repayable (Note 6)	431,060	335,068
	2,015,159	2,304,481
<b>Net Assets</b>		
Externally Restricted (Note 7)	289,500	368,755
Unrestricted	2,322,206	1,976,601
	2,611,706	2,345,356
	4,626,865	4,649,837

On Behalf of the Board:

  
 \_\_\_\_\_ Director

  
 \_\_\_\_\_ Director

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

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

<b>For the year ended March 31</b>	<b>2024</b>	<b>2023</b>	
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>(unaudited)</b>		
<b>Revenue</b>			
Provincial Ministries	<b>13,194,633</b>	<b>13,686,446</b>	12,704,894
Federal Ministries	<b>108,770</b>	<b>108,770</b>	108,770
Child Care Fees	-	-	274,383
Other	<b>5,214,646</b>	<b>5,881,232</b>	6,162,457
	<b>18,518,049</b>	<b>19,676,448</b>	19,250,504
<b>Expenses</b>			
Salaries and Wages	<b>10,681,276</b>	<b>10,521,924</b>	10,339,659
Employee Benefits	<b>2,867,674</b>	<b>2,594,710</b>	2,444,729
Other Services - Bank Fees, Memberships	<b>5,065</b>	<b>5,450</b>	6,378
Staff Travel	<b>275,408</b>	<b>251,164</b>	202,401
Staff Training	<b>237,189</b>	<b>250,186</b>	252,097
Building Occupancy	<b>783,190</b>	<b>1,283,243</b>	852,563
Professional Services - Non Client	<b>252,269</b>	<b>250,225</b>	429,471
Professional Services - Client	<b>2,402,501</b>	<b>2,929,760</b>	2,216,789
Advertising and Promotion	<b>11,280</b>	<b>14,827</b>	10,895
Communication	<b>260,000</b>	<b>246,134</b>	248,103
Other Supplies and Equipment	<b>400,560</b>	<b>593,842</b>	950,863
I.T. - Supplies and Equipment	<b>205,291</b>	<b>187,778</b>	358,779
Insurance and Bad Debt	<b>80,541</b>	<b>80,303</b>	85,831
	<b>18,462,244</b>	<b>19,209,546</b>	18,398,558
<b>Revenue over Expenses before Undernoted Items</b>	<b>55,805</b>	<b>466,902</b>	851,946
Deferred Revenue	-	<b>(104,468)</b>	(679,190)
Surplus Repayable	-	<b>(96,084)</b>	(103,012)
<b>Revenue over Expenses for the year</b>	<b>55,805</b>	<b>266,350</b>	69,744

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

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

<b>For the year ended March 31</b>	<b>2024</b>			2023
	<b>Unrestricted</b>	<b>Externally Restricted (Note 7)</b>	<b>Total</b>	Total
<b>Balance, beginning of year</b>	1,976,601	368,755	<b>2,345,356</b>	2,275,612
Excess of Revenue over Expenses for the year	345,605	(79,255)	<b>266,350</b>	69,744
<b>Net assets, end of year</b>	2,322,206	289,500	<b>2,611,706</b>	2,345,356

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

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

<b>For the year ended March 31</b>	<b>2024</b>	<b>2023</b>
<b>Cash provided by (used in)</b>		
Excess of Revenue over Expenses for the year	<b>266,350</b>	69,744
Adjustments to reconcile excess of revenue over expenses to net cash provided by (used in) operating activities:		
Accounts receivable	<b>820,622</b>	11,331
Prepaid expenses	<b>59,143</b>	(32,419)
Accounts payable	<b>189,408</b>	(9,545)
Surplus repayable	<b>95,992</b>	42,743
Deferred revenue	<b>(574,722)</b>	105,736
<b>Net change in cash and bank</b>	<b>856,794</b>	187,590
<b>Investing Activities</b>		
Decrease (increase) in investments	<b>(208,800)</b>	(1,404,682)
<b>Net change in cash and bank</b>	<b>647,993</b>	(1,217,092)
<b>Cash and bank, beginning of year</b>	<b>1,031,233</b>	2,248,325
<b>Cash and bank, end of year</b>	<b>1,679,226</b>	1,031,233

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



March 31, 2024

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

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

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

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

**b. Basis of Accounting**

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

**i) Modified Accrual Basis**

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

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

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

**c. Revenue Recognition**

The Organization follows the deferral method of accounting for contributions.

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

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

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, 2024**

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**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 designed to be 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.

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

**March 31, 2024**

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

**h. Use of Estimates**

The preparation of financial statements in accordance with the financial reporting directives provided by the MOHLTC/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.

<b>2 Accounts Receivable</b>	<b>2024</b>	<b>2023</b>
Child and Community Resources	<b>79,056</b>	60,350
Fee for Service Autism	<b>2,762</b>	2,430
Goods and Services Tax & Harmonized Sales Tax Rebates	<b>123,909</b>	197,352
Indigenous Services Canada / Health Canada	<b>34,879</b>	18,403
Kenora Association for Community Living	<b>24,989</b>	52,309
Kenora Chiefs Advisory	<b>327,896</b>	669,572
Kenora District Services Board	<b>10,000</b>	477,842
Keewatin-Patricia District School Board	<b>2,121</b>	623
Lake of the Woods District Hospital	<b>5,000</b>	20,000
Ministry of Education	<b>37,500</b>	56,250
Miscellaneous Receivables	<b>36,592</b>	25,931
Northwestern Health Unit	<b>6,587</b>	-
Northern Ontario School of Medicine	<b>345</b>	-
NorWest Community Health Centre	<b>9,583</b>	-
OPSEU	<b>7,369</b>	2,874
Sioux Lookout First Nation Health Authority	<b>68,890</b>	48,672
Thunder Bay Catholic District School Board	-	9,000
York Hills Centre for Children, Youth and Families	<b>43,508</b>	-
Allowance for Doubtful Accounts	<b>(2,070)</b>	(2,070)
	<b>\$ 818,916</b>	<b>\$ 1,639,538</b>

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

**March 31, 2024**

<b>3 Investments</b>	<b>2024</b>	<b>2023</b>
Investments are comprised of the following:		
Guaranteed investment certificate, interest at 4.3%, matured May 2023	\$ -	\$ 506,932
Guaranteed investment certificate, interest at 4.0%, matured June 2023	-	400,000
Guaranteed investment certificate, interest at 4.3%, matured Sept 2023	-	500,000
Guaranteed investment certificate, interest at 4.60%, matured Feb 2024	-	500,000
Guaranteed investment certificate, interest at 5.3%, maturing Nov 2024	<b>500,000</b>	-
Guaranteed investment certificate, interest at 5.27%, maturing Dec 2024	<b>500,000</b>	-
Guaranteed investment certificate, variable interest, maturing Feb 2025	<b>1,115,732</b>	-
	<b>\$ 2,115,732</b>	<b>\$ 1,906,932</b>

<b>4 Accounts Payable</b>	<b>2024</b>	<b>2023</b>
Trade accounts payable	\$ 895,653	\$ 749,958
Accrued liabilities	<b>24,916</b>	18,500
Payroll liabilities	<b>341,067</b>	311,109
Employee expense	<b>13,536</b>	2,612
Miscellaneous payables	<b>97,758</b>	49,666
VISA payable	<b>106,701</b>	158,378
	<b>\$ 1,479,631</b>	<b>\$ 1,290,223</b>

There are \$12,077 (2023 - \$10,340) in government remittances included in accounts payable.

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

**March 31, 2024**

<b>5</b>	<b>Deferred Revenue</b>	<b>2024</b>	<b>2023</b>
	Autism Services	\$ -	\$ 433,929
	Kenora District Services Board - Early ON Centres	<b>4,763</b>	5,011
	Keewatin Patricia District School Board - SCHOOL	-	9,539
	Keewatin Patricia District School Board - SPARK	<b>7,951</b>	10,739
	Ontario Autism Program (OAP) Services	-	16,713
	Private Contracts	<b>91,754</b>	203,259
		<b>\$ 104,468</b>	<b>\$ 679,190</b>

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

<b>6</b>	<b>Surplus Repayable</b>	<b>2024</b>	<b>2023</b>
	Ministry of Children, Community and Social Services		
	- Complex Special Needs	\$ 309,139	\$ 213,305
	- Urgent Response	<b>57,514</b>	57,514
	Health Nexus	-	92
	Kenora District Services Board - Wage Enhancement	<b>53,400</b>	53,400
	Supervisor Network Capacity	<b>10,757</b>	10,757
	Ministry of Health and Long Term Care - Training	<b>250</b>	-
		<b>\$ 431,060</b>	<b>\$ 335,068</b>

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

**March 31, 2024**

<b>7 Externally Restricted Net Assets</b>	<b>Opening Balance</b>	<b>Net Transfer (to) / from Operations</b>	<b>Closing Balance</b>
Circus Kids Program	\$ 4,118	\$ -	\$ 4,118
Making Connections For Children and Youth	7,328	37,347	44,675
Minto Kitchen Funds	64,061	(28,055)	36,006
Minto Endowment Fund	-	4,928	4,928
Roots of Empathy Program Funding	23,941	(1,655)	22,286
Triple P.L.A.Y. Children's and Administration	264,366	(87,878)	176,488
Triple P.L.A.Y. Gary Alcock Memorial	4,937	(3,938)	999
Triple P.L.A.Y. Endowment Fund	4	(4)	-
	<b>\$ 368,755</b>	<b>\$ (79,255)</b>	<b>\$ 289,500</b>

**8 Commitment**

a) The Organization is committed to office rent and program space in the amount of \$27,615 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 Kenora and Red Lake facilities.

The Organization also leases various office equipment in the amount of \$337 monthly.

b) Vacation, Overtime, Sick and Statutory Holiday Pay

As of March 31, 2024, unrecorded vacation, overtime, sick and statutory holiday pay amounted to \$354,989 (2023 - \$319,797).

**9 Economic Dependence**

FIREFLY received approximately 70% (2023-67%) of its funding from the Ministry of Health and Long Term Care, and the Ministry of Children, Community and Social Services. Should this funding be discontinued, the Organization would have to find alternate sources of funding or discontinue its operations.

**March 31, 2024**

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**10 Public Sector Salary Disclosure Act**

For December 31, 2023, fourteen employees were paid a salary, as defined in the Public Sector Salary Disclosure Act, 1996 of \$100,000 or more.

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**11 Financial Instrument Risk**

**Interest Rate Risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Fixed-interest instruments subject the organization to a fair value risk while floating rate instruments subject it to a cash flow risk. 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 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.

The Organization is 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, surpluses repayable, commitments and contingent liabilities.

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, 2024**

**12 Pension Plan**

The Organization makes contributions to Healthcare of Ontario Pension Plan (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, 2023, the plan had a surplus of \$10.181 million.

The amount contributed for the plan for 2024 was \$957,306 (2023 - \$878,625). 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
<b><u>Ministry Funded Programs</u></b>			
Administrative Support	44,067	38,931	(1,856,602)
Brief Services	16,220	4,729	43,698
Counselling/Therapy Services	72,080	19,813	183,079
Family/Caregiver Skills Building Support	12,908	3,762	34,771
Access Intake Service Planning	13,265	3,867	35,738
Service Coordination	49,147	14,328	132,399
Specialized Consultation & Assessment Services	11,029	3,216	29,712
Targeted Prevention	1,135	330	3,055
Telepsychiatry	300	84	1,104
Crisis Services	-	-	5,455
System Management - Lead Agency	6,348	1,692	27,349
Mental Health/ Specialized Programming	22,862	10,043	59,536
Reintegration/ Rehabilitation Services Community	5,868	1,572	16,080
Complex Special Needs	-	-	90,474
Respite Services	2,016	540	20,548
Coordinated Service Planning	16,024	6,907	45,208
Child Welfare Community & Prevention Supports	2,316	624	4,625



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

**March 31, 2024**

13	Allocation of Expenses (Continued)	Cost Allocation		
		Rent/Lease & Building Occupancy	Professional Services (Non-Client)	Office Administration
	<b>Program</b>			
	<b><u>Ministry Funded Programs</u></b>			
	Autism	74,308	29,868	218,015
	Alternatives to Custody & Community Interventions	919	585	4,729
	Early Intervention	7,440	2,323	9,706
	Children's DS Community Support Services	25,512	7,647	106,446
	Children's Rehabilitation Services	46,596	22,117	181,980
	Services for Children and Youth with Complex Needs	23,856	9,051	86,368
	OAP Work Force Capacity	12,960	3,468	31,500
	Canada Prenatal Program	5,967	410	2,745
	Child Care Supervisor Network Capacity	17,496	26,016	50,831
	FASD Norwest Community Health Centres	11,677	792	12,075
	Autism Services	468,417	9,216	68,899
	Northwoods Contract	6,168	2,242	17,168
	KPDSB - SPARK	996	2,988	35,830
	KPDSB - SCHOOL	8,752	2,184	30,781
	Ontario Autism Program	7,342	-	-
	<b><u>Kenora District Services Board Funded Programs</u></b>			
	Kenora Early ON Centres	52,335	6,204	45,727
	<b><u>Private Contracts and Other</u></b>	236,917	14,676	220,971

**FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES**  
**Ministry of Health and Long Term Care Programs (MOHLTC)**  
**Schedule 1 - Statement of Program Revenue and Expenses**  
**(Unaudited)**

**For the year ended March 31, 2024**

	Administrative Support	Brief Services	Counselling / Therapy Services	Family / Caregiver Skills Building Support	Access Intake Service Planning	Service Coordination
<b>Revenue</b>						
Provincial Ministry	\$ -	\$ 401,554	\$ 1,712,083	\$ 319,526	\$ 328,415	\$ 1,216,665
<b>Expenses</b>						
Salaries and Wages	1,189,421	245,493	1,039,339	195,345	200,781	743,818
Employee Benefits	286,053	59,443	251,448	47,301	48,616	180,106
Other Services - Bank Fees, Memberships	5,025	11	48	9	9	34
Staff Travel	17,680	3,845	16,110	3,059	3,144	11,651
Staff Training	-	4,253	17,819	3,384	3,479	12,886
Rent/Lease	15,845	6,101	25,565	4,856	4,990	18,489
Building Occupancy	28,222	10,119	46,515	8,052	8,275	30,658
Professional Services - Non Client	38,931	4,729	19,813	3,762	3,867	14,328
Professional Services - Client	1,383	7,122	29,841	5,667	5,825	21,580
Advertising and Promotion	2,961	60	248	47	48	179
Communication	20,560	5,567	23,322	4,430	4,553	16,865
Other Supplies & Equipment (Office/Program)	73,719	4,985	33,262	3,967	4,078	15,106
I.T. - Supplies and Equipment (Replacements)	12,886	3,844	16,106	3,059	3,144	11,647
Insurance and Bad Debt	14,873	2,284	9,568	1,817	1,868	6,919
Administration Charges to Programs	(1,856,602)	43,698	183,079	34,771	35,738	132,399
	(149,043)	401,554	1,712,083	319,526	328,415	1,216,665
<b>Revenue over Expenses before undernoted Items</b>	149,043	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-
Surplus Repayable	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Revenue over Expenses (Expenses over Revenue) for the Year</b>	\$ 149,043	\$ -	\$ -	\$ -	\$ -	\$ -

**FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES**  
**Ministry of Health and Long Term Care Programs (MOHLTC)**  
**Schedule 1 - Statement of Program Revenue and Expenses**  
**(Unaudited)**

**For the year ended March 31, 2024**

	Specialized Consultation & Assessment Services	Targeted Prevention	Tele- Psychiatry	Crisis Services	System Management Lead Agency	Total Ministry of Health and Long Term Care Funded Programs
<b>Revenue</b>						
Provincial Ministry	\$ 273,032	\$ 28,074	\$ 10,500	\$ 179,653	\$ 302,385	\$ 4,771,887
<b>Expenses</b>						
Salaries and Wages	166,920	17,163	7,424	-	169,981	3,975,685
Employee Benefits	40,418	4,156	1,300	-	44,306	963,147
Other Services - Bank Fees, Memberships	8	-	-	-	-	5,144
Staff Travel	2,614	269	12	-	4,433	62,817
Staff Training	2,892	298	48	-	43,153	88,212
Rent/Lease	4,149	427	120	-	2,532	83,074
Building Occupancy	6,880	708	180	-	3,816	143,425
Professional Services - Non Client	3,216	330	84	-	1,692	90,752
Professional Services - Client	4,843	498	-	174,198	-	250,957
Advertising and Promotion	40	4	-	-	25	3,612
Communication	3,785	389	108	-	2,352	81,931
Other Supplies & Equipment (Office/Program)	3,390	349	36	-	816	139,708
I.T. - Supplies and Equipment (Replacements)	2,613	268	60	-	1,236	54,863
Insurance and Bad Debt	1,552	160	24	-	444	39,509
Administration Charges to Programs	29,712	3,055	1,104	5,455	27,349	(1,360,242)
	273,032	28,074	10,500	179,653	302,135	4,622,594
<b>Revenue over Expenses before undernoted Items</b>	-	-	-	-	250	149,293
Deferred Revenue	-	-	-	-	-	-
Surplus Repayable	-	-	-	-	(250)	(250)
	-	-	-	-	(250)	(250)
<b>Revenue over Expenses (Expenses over Revenue) for the Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 149,043

**FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES**  
**Ministry of Children, Community and Social Service Programs (MCCSS)**  
**Schedule 2 - Statement of Program Revenue and Expenses**  
**(Unaudited)**

**For the year ended March 31, 2024**

<b>Revenue</b>	Mental Health/ Specialized Programming	Reintegration/ Rehabilitation Services Community	Complex Special Needs	Respite Services	Coordinated Service Planning	Child Welfare Community and Prevention Supports	Autism	Alternatives to Custody and Community Interventions
Provincial Ministry	\$ 567,008	\$ 153,143	\$ 956,761	\$ 195,700	\$ 430,550	\$ 44,051	\$ 2,076,314	\$ 45,034
Recoveries and Miscellaneous Income	-	-	-	-	-	-	-	-
	<u>567,008</u>	<u>153,143</u>	<u>956,761</u>	<u>195,700</u>	<u>430,550</u>	<u>44,051</u>	<u>2,076,314</u>	<u>45,034</u>
<b>Expenses</b>								
Salaries and Wages	260,784	97,049	-	32,022	273,332	26,517	775,315	29,980
Employee Benefits	62,743	26,358	-	6,021	66,739	7,574	192,125	6,035
Other Services - Bank Fees, Memberships	-	-	-	-	-	-	30	-
Staff Travel	3,549	228	-	84	2,978	96	35,149	86
Staff Training	6,837	1,020	-	348	1,968	408	13,780	466
Rent/Lease	12,555	2,340	-	804	5,992	924	21,150	872
Building Occupancy	10,307	3,528	-	1,212	10,032	1,392	53,158	47
Professional Services - Non Client	10,043	1,572	-	540	6,907	624	29,868	585
Professional Services - Client	121,177	-	770,453	132,525	-	-	657,137	-
Advertising and Promotion	65	24	-	12	72	12	7,036	8
Communication	6,209	2,172	-	744	7,416	864	19,419	809
Other Supplies & Equipment (Office/Program)	8,763	1,224	-	300	2,884	403	22,783	838
I.T. - Supplies and Equipment (Replacements)	3,278	1,140	-	396	5,630	456	26,403	427
Insurance and Bad Debt Expense	1,162	408	-	144	1,392	156	4,946	152
Administration Charges to Programs	59,536	16,080	90,474	20,548	45,208	4,625	218,015	4,729
	<u>567,008</u>	<u>153,143</u>	<u>860,927</u>	<u>195,700</u>	<u>430,550</u>	<u>44,051</u>	<u>2,076,314</u>	<u>45,034</u>
<b>Revenue over Expenses before undernoted Items</b>	<u>-</u>	<u>-</u>	<u>95,834</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Revenue	-	-	-	-	-	-	-	-
Surplus Repayable	-	-	(95,834)	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>(95,834)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Revenue over Expenses (Expenses over Revenue) for the Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES**  
**Ministry of Children, Community and Social Service Programs (MCCSS)**  
**Schedule 2 - Statement of Program Revenue and Expenses**  
**(Unaudited)**

**For the year ended March 31, 2024**

<b>Revenue</b>	Early Intervention	Children's DS Community Support Services	Children's Rehabilitation Services	Services for Children and Youth with Complex Needs	OAP Work Force Capacity	One Time Equipment	<b>Total of Children Community and Social Service Funded Programs</b>
Provincial Ministry	\$ 92,440	\$ 1,013,764	\$ 1,704,531	\$ 822,548	\$ 299,999	\$ 28,610	\$ 8,430,453
Recoveries and Miscellaneous Income	-	1,810	-	-	-	-	1,810
	<u>92,440</u>	<u>1,015,574</u>	<u>1,704,531</u>	<u>822,548</u>	<u>299,999</u>	<u>28,610</u>	<u>8,432,263</u>
<b>Expenses</b>							
Salaries and Wages	49,800	380,604	988,680	456,825	175,684	-	3,546,592
Employee Benefits	11,585	96,424	246,605	113,249	44,876	-	880,334
Other Services - Bank Fees, Memberships	-	-	30	-	-	-	60
Staff Travel	3,167	6,927	39,771	18,104	4,982	-	115,121
Staff Training	2,446	5,211	12,537	607	3,145	-	48,773
Rent/Lease	2,964	10,164	23,916	9,504	5,160	-	96,345
Building Occupancy	4,476	15,348	22,680	14,352	7,800	-	144,332
Professional Services - Non Client	2,323	7,647	22,117	9,051	3,468	-	94,745
Professional Services - Client	-	363,990	102,862	83,134	9,000	-	2,240,278
Advertising and Promotion	24	271	1,254	324	48	-	9,150
Communication	2,748	9,432	22,217	8,862	4,788	-	85,680
Other Supplies & Equipment (Office/Program)	1,027	5,378	15,368	5,801	6,010	28,610	99,389
I.T. - Supplies and Equipment (Replacements)	1,658	5,968	16,030	10,019	2,638	-	74,043
Insurance and Bad Debt Expense	516	1,764	8,484	6,348	900	-	26,372
Administration Charges to Programs	9,706	106,446	181,980	86,368	31,500	-	875,215
	<u>92,440</u>	<u>1,015,574</u>	<u>1,704,531</u>	<u>822,548</u>	<u>299,999</u>	<u>28,610</u>	<u>8,336,429</u>
<b>Revenue over Expenses before undernoted Items</b>	-	-	-	-	-	-	95,834
Deferred Revenue	-	-	-	-	-	-	-
Surplus Repayable	-	-	-	-	-	-	(95,834)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(95,834)</u>
<b>Revenue over Expenses (Expenses over Revenue) for the Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES**  
**Other Ministry Funded Programs**  
**Schedule 3 - Statement of Program Revenue and Expenses**  
**(Unaudited)**

**For the year ended March 31, 2024**

	Canada Prenatal Program	Child Care Supervisor Network Capacity Funding	FASD Norwest Community Health Centres	Autism Services	North Words Contract	SPARK	SCHOOL	Early ON Centres	Ontario Autism Program Services	Total Programs
<b>Revenue</b>										
Program Funding	\$ 108,770	\$ 484,106	\$ 115,000	\$ 656,178	\$ 170,087	\$ 341,242	\$ 293,151	\$ 503,006	\$ -	\$ 2,671,540
Recoveries and Miscellaneous Income	-	47,211	-	-	-	-	-	2,302	1,500	51,013
Deferred Revenue	-	-	-	433,929	-	10,739	9,539	5,011	16,713	475,931
	108,770	531,317	115,000	1,090,107	170,087	351,981	302,690	510,319	18,213	3,198,484
<b>Expenses</b>										
Salaries and Wages	75,330	255,890	35,790	384,592	109,447	228,247	195,461	284,012	-	1,568,769
Employee Benefits	15,120	62,886	10,052	97,790	28,535	56,948	48,775	75,163	-	395,269
Other Services - Bank Fees, Memberships	-	120	-	30	-	-	-	30	-	180
Staff Travel	757	22,772	518	5,490	326	889	7,116	983	-	38,851
Staff Training	110	18,045	768	6,877	1,068	1,944	2,205	9,176	-	40,193
Rent/Lease	-	6,972	7,862	13,740	2,460	996	3,486	34,841	390	70,747
Building Occupancy	5,967	10,524	3,815	454,677	3,708	-	5,266	17,494	6,952	508,403
Professional Services - Non Client	410	26,016	792	9,216	2,242	2,988	2,184	6,204	-	50,052
Professional Services - Client	209	-	36,671	21,110	111	8,774	-	-	-	66,875
Advertising and Promotion	-	323	12	132	24	36	36	84	-	647
Communication	1,500	6,480	1,104	12,756	2,280	5,472	3,024	8,580	-	41,196
Other Supplies & Equipment (Office/Program)	3,557	56,283	2,707	6,254	1,086	638	1,869	16,186	9,386	97,966
I.T. - Supplies and Equipment (Replacements)	2,968	11,079	2,630	6,156	1,200	500	1,923	5,096	1,485	33,037
Insurance and Bad Debt Expense	97	3,096	204	2,388	432	768	564	1,980	-	9,529
Administration Charges to Programs	2,745	50,831	12,075	68,899	17,168	35,830	30,781	45,727	-	264,056
	108,770	531,317	115,000	1,090,107	170,087	344,030	302,690	505,556	18,213	3,185,770
<b>Revenue over Expenses before undernoted items</b>	-	-	-	-	-	7,951	-	4,763	-	12,714
Deferred Revenue	-	-	-	-	-	(7,951)	-	(4,763)	-	(12,714)
Surplus Repayable	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	(7,951)	-	(4,763)	-	(12,714)
<b>Revenue over Expenses (Expenses over Revenue) for the Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

**Non-Ministry Funded Programs**

**Schedule 4 - Statement of Program Revenue and Expenses**

**(Unaudited)**

**For the year ended March 31, 2024**

	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	Triple P.L.A.Y. Richardson Grant	Circus Kids Program	Minto Parent Resource Centre Kitchen Funds	Resource Centre Endowment Fund	Roots of Empathy Program	Total Programs
<b>Revenue</b>											
Recoveries and Miscellaneous Income	\$ 2,717,651	\$ 69,740	\$ 115,216	\$ -	\$ 4,230	\$ -	\$ -	\$ 16,925	\$ 17,052	\$ -	\$ 2,940,814
Interest	129,741	-	-	-	-	-	-	-	-	-	129,741
Deferred Revenue	203,259	-	-	-	-	-	-	-	-	-	203,259
	<u>3,050,651</u>	<u>69,740</u>	<u>115,216</u>	<u>-</u>	<u>4,230</u>	<u>-</u>	<u>-</u>	<u>16,925</u>	<u>17,052</u>	<u>-</u>	<u>3,273,814</u>
<b>Expenses</b>											
Salaries and Wages	1,397,621	-	33,257	-	-	-	-	-	-	-	1,430,878
Employee Benefits	346,366	-	9,594	-	-	-	-	-	-	-	355,960
Other Services - Bank Fees, Memberships	-	-	66	-	-	-	-	-	-	-	66
Staff Travel	34,375	-	-	-	-	-	-	-	-	-	34,375
Staff Training	71,576	-	-	-	-	-	-	-	-	1,432	73,008
Rent/Lease	67,337	-	-	-	-	-	-	-	-	-	67,337
Building Occupancy	169,580	-	-	-	-	-	-	-	-	-	169,580
Professional Services - Non Client	14,676	-	-	-	-	-	-	-	-	-	14,676
Professional Services - Client	371,650	-	-	-	-	-	-	-	-	-	371,650
Reimbursable	19,879	-	-	-	-	-	-	-	-	-	19,879
Advertising and Promotion	1,418	-	-	-	-	-	-	-	-	-	1,418
Communication	36,907	-	420	-	-	-	-	-	-	-	37,327
Other Supplies & Equipment (Office/Program)	44,207	32,393	91,248	3,938	4,234	248	-	43,415	16,994	223	236,900
I.T. - Supplies and Equipment (Replacements)	25,700	-	135	-	-	-	-	-	-	-	25,835
Insurance and Bad Debt Expense	4,893	-	-	-	-	-	-	-	-	-	4,893
Administration Charges to Programs	220,971	-	-	-	-	-	-	-	-	-	220,971
	<u>2,827,156</u>	<u>32,393</u>	<u>134,720</u>	<u>3,938</u>	<u>4,234</u>	<u>248</u>	<u>-</u>	<u>43,415</u>	<u>16,994</u>	<u>1,655</u>	<u>3,064,753</u>
<b>Revenue over Expenses before undernoted Items</b>	<u>223,495</u>	<u>37,347</u>	<u>(19,504)</u>	<u>(3,938)</u>	<u>(4)</u>	<u>(248)</u>	<u>-</u>	<u>(26,490)</u>	<u>58</u>	<u>(1,655)</u>	<u>209,061</u>
Deferred Revenue	(91,754)	-	-	-	-	-	-	-	-	-	(91,754)
Surplus Repayable	-	-	-	-	-	-	-	-	-	-	-
	<u>(91,754)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(91,754)</u>
<b>Revenue over Expenses (Expenses over Revenue) for the Year</b>	<u>\$ 131,741</u>	<u>\$ 37,347</u>	<u>\$ (19,504)</u>	<u>\$ (3,938)</u>	<u>\$ (4)</u>	<u>\$ (248)</u>	<u>\$ -</u>	<u>\$ (26,490)</u>	<u>\$ 58</u>	<u>\$ (1,655)</u>	<u>\$ 117,307</u>