

FIREFLY

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES

Financial Statements

For the Year Ended March 31, 2015

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

Financial Statements

For the year ended March 31, 2015

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Independent Auditor's Report

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

We have audited the accompanying financial statements of Firefly - Physical, Emotional, Developmental and Community Services, which comprise the statement of financial position as at March 31, 2015, and the statement of operations, statement of changes in net assets and statement of cash flows for the year ended March 31, 2015, and a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by management of Firefly - Physical, Emotional, Developmental and Community Services based on the financial reporting directives provided by the Ministry of Children and Youth Services.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the financial reporting directives provided by the Ministry of Children and Youth Services; this includes the determination that the basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances, 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 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

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, 2015 and 2014, 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 2015 and 2014 years.

In common with many not-for-profit organizations, FIREFLY - Physical, Emotional, Developmental and Community Services 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 FIREFLY - Physical, Emotional, Developmental and Community Services. 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, 2015 and 2014, current assets as at March 31, 2015 and 2014, and net assets as at April 1 and March 31 for both the 2015 and 2014 years. Our audit opinion on the financial statements for the year ended March 31, 2014 was modified accordingly because of the possible effects of this limitation in scope.

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 Firefly - Physical, Emotional, Developmental and Community Services as at March 31, 2015 and the results of its operations and its cash flows for the year ended March 31, 2015 in accordance with the financial reporting directives provided by the Ministry of Children and Youth Services.

Basis of Accounting and Restriction on Use

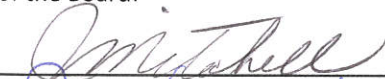
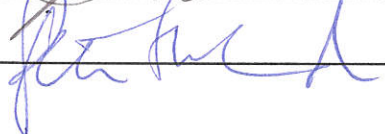
Without modifying our opinion, we draw attention to Note 1 (significant accounting policies) to the financial statements, which describe the basis of accounting. The financial statements are prepared for the purpose of providing information to the Ministry of Children and Youth Services. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for Firefly - Physical, Emotional, Developmental and Community Services and the Ministry of Children and Youth Services and should not be distributed to or used by parties other than Firefly - Physical, Emotional, Developmental and Community Services and the Ministry of Children and Youth Services.

Chartered Accountants, Licensed Public Accountants
Kenora, Ontario
June 26, 2015

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

	March 31 2015	March 31 2014
Assets		
Current		
Cash and Short Term Investments (Note 2)	\$ 917,464	\$ 1,525,399
Accounts Receivable (Note 3)	501,286	235,099
Prepaid Expenses	119,099	114,884
	\$ 1,537,849	\$ 1,875,382
Liabilities and Net Assets		
Current		
Accounts Payable (Note 4)	\$ 378,473	\$ 545,352
Deferred Revenue (Note 5)	-	29,140
Surplus Repayable (Note 6)	42,777	82,672
	421,250	657,164
Net Assets		
Internally Restricted (Note 7)	1,440	2,479
Externally Restricted (Note 9)	195,549	189,016
Unrestricted (Note 8)	919,610	1,026,723
	1,116,599	1,218,218
	\$ 1,537,849	\$ 1,875,382

On Behalf of the Board:


 _____ Director

 _____ Director

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

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

For the year ended March 31	2015		2014
	Budget	Actual	Actual
Revenue	\$ 11,147,893	\$ 11,390,745	\$ 10,918,872
Expenses			
Salaries and Wages	6,694,326	6,546,541	5,957,046
Employee Benefits	1,353,992	1,408,237	1,203,296
Staff Travel	417,598	430,073	381,355
Communication	112,062	137,542	104,457
Staff Training	69,085	65,080	114,887
Building Occupancy	536,612	626,251	607,269
Professional Services - Non Client	212,358	359,938	198,990
Program Expenses	17,951	92,571	92,658
Professional Services - Client	987,831	1,005,349	949,957
Food and Personal Needs	44,888	77,228	71,317
Advertising and Promotion	41,092	39,476	91,315
Other Services - Car Leases, Bank Fees, Members	22,449	41,100	22,522
Other Supplies & Equipment (Office/Program)	381,917	521,202	387,466
Supplies and Equipment (Replacements)	39,402	44,597	48,096
Insurance and Bad Debt Expense	69,796	59,483	55,649
	11,001,359	11,454,668	10,286,280
Revenue over Expenses (Expenses over Revenue)			
Before Undernoted items	146,534	(63,923)	632,592
Deferred Revenue	-	-	(29,140)
Surplus Repayable	-	(37,696)	(82,672)
Transfer to Kenora and Lake of the Woods Regional Community Foundation and Dufrense Inc. Foundation	-	-	(3,047)
Revenue over Expenses (Expenses over Revenue) for the year	\$ 146,534	\$ (101,619)	\$ 517,733

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

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

For the year ended March 31				2015	2014
	Internally Restricted (Note 7)	Externally Restricted (Note 8)	Unrestricted	Total	Total
Balance, beginning of year	\$ 2,479	\$ 189,016	\$ 1,026,723	\$ 1,218,218	\$ 700,485
Excess of Revenue over Expenses (Expenses over Revenue) for the year	(1,039)	6,533	(107,113)	(101,619)	517,733
Balance, end of year	\$ 1,440	\$ 195,549	\$ 919,610	\$ 1,116,599	\$ 1,218,218

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

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

For the year ended March 31	2015	2014
Cash flows from operating activities		
Excess of revenue over expenses for the year	\$ (101,619)	\$ 517,733
Changes in non-cash working capital balances		
Accounts receivable	(266,187)	(51,208)
Prepaid expenses	(4,215)	(52,197)
Accounts payable	(166,879)	143,943
Surplus Repayable	(39,895)	42,882
Deferred revenue	(29,140)	(375,241)
	<u>(607,935)</u>	<u>225,912</u>
Cash flows from investing activities		
Net transfers to or (from) Internally Restricted Net Assets	-	(8,691)
Net transfers to or (from) Externally Restricted Net Assets	-	189,016
Net transfers to or (from) Unrestricted Net Assets	-	(189,016)
	<u>-</u>	<u>(8,691)</u>
Decrease (increase) in cash	(607,935)	217,221
Cash and short term investments, beginning of year	<u>1,525,399</u>	<u>1,308,178</u>
Cash and short term investments, end of year	\$ 917,464	\$ 1,525,399

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

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

March 31, 2015

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 a registered charity under the Income Tax Act and as such is exempt from income tax.

b. Basis of Accounting

The assets, liabilities, revenues and expenditures of the Organization are accounted for in accordance with the accounting policies prescribed by the Ministry of Community and Social Services. These policies are in accordance with Canadian accounting standards for not-for-profit organizations except as follows:

i) Capital Asset Acquisitions

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

ii) 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 become 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 the year end.

iii) Vacation pay and overtime pay

Vacation pay and overtime pay is not accrued. Vacation pay and overtime pay is charged to operations in the year in which the payment is made.

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 in the appropriate fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

d. Deferred Revenue

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.

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

March 31, 2015

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

e. Financial Instruments

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

f. Allocation of Expenses

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

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 Ministry of Community and Social Services (Ministry) programs are allocated to Ministry programs on the basis of approved Ministry budgets.

g. Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reported period. Actual results could differ from management's best estimates as additional information becomes available in the future.

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

March 31, 2015

2 Cash and Short Term Investments

FIREFLY's bank accounts are held at one chartered bank.

The bank accounts and short term investments earn interest at variable rates. The guaranteed investment certificate is currently earning 0.35%.

	2015	2014
Cash in bank	\$ 352,798	\$ 963,769
Short term investments (GICs)	564,666	561,630
	<u>\$ 917,464</u>	<u>\$ 1,525,399</u>

3 Accounts Receivable

	2015	2014
Advances to Employees	\$ 2,094	\$ (819)
Kenora-Rainy River Districts Child & Family Services	1,689	-
Kenora District Services Board	25,521	84,789
Harmonized Sales Tax Rebates	147,815	63,106
Registration Fees	43,427	55,858
Community Care Access Centre	7,450	-
Ministry of Attorney General	3,252	-
Hands TheFamilyHelpnetwork.ca	5,108	-
Lutheran Community Care Centre	5,877	899
George Jeffrey Children's Centre	-	34,412
Health Canada	-	3,225
Miscellaneous Receivables	2,268	575
Parent Action on Drugs	1,211	-
Public Safety & Emergency Prevention	254,433	-
Northwest Catholic District School Board - SLP Program	6,073	2,267
Allowance for Doubtful Accounts	(4,932)	(9,214)
	<u>\$ 501,286</u>	<u>\$ 235,099</u>

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

4 Accounts Payable

	2015	2014
Trade accounts payable	\$ 258,385	\$ 293,349
Accrued payroll	8,770	199,844
Accrued liabilities	7,196	7,716
Miscellaneous payables	104,122	44,443
	<u>\$ 378,473</u>	<u>\$ 545,352</u>

There are no government remittances included in accounts payable.

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

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

March 31, 2015

5	Deferred Revenue		
		<u>2015</u>	<u>2014</u>
	FIREFLY Child Care Programs - Wage Improvement Funds	\$ -	\$ 23,197
	Sioux Lookout Best Start Hub	-	4,517
	Developmental Services - Temporary Supports & Passport Funding	-	1,426
		<u>\$ -</u>	<u>\$ 29,140</u>

6	Surpluses Repayable		
		<u>2015</u>	<u>2014</u>
	MCSS - Youth Mental Health Court Worker Expansion Program	\$ 5,081	\$ 9,670
	Public Safety & Emergency Preparedness	37,696	-
	Children's Centre	-	73,002
		<u>\$ 42,777</u>	<u>\$ 82,672</u>

7 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:

	<u>2015</u>	<u>2014</u>
Child Care Programs-Playground Construction	\$ 1,440	\$ 2,479

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

March 31, 2015

8 Unrestricted Net Assets

FIREFLY is a non-profit corporation without share capital.
 Use of unrestricted net assets is limited to the promotion of its objects.

9 Externally Restricted Net Assets

	2015	2014
Best Start Network Funds	\$ 8,368	\$ 8,368
Circus Kids Program	2,000	718
Developmental Services Passport	1,540	-
Developmental Services Temporary Support	9,709	-
Kenora & LOW Community Foundation - Strengthening Families Future	-	4,224
Triple P.L.A.Y. Children's and Administration Funds	96,814	105,827
Triple P.L.A.Y. City of Kenora Grant	8,700	10,179
Triple P.L.A.Y. Endowment Fund	9,798	3,386
Roots of Empathy Program Funding	31,947	32,172
Minto Kitchen Funds	26,673	24,142
	\$ 195,549	\$ 189,016

10 Commitment

The organization is committed to rent office and program space in the amount of \$15,721 monthly, for various locations: 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 Agency is responsible for its own occupancy costs based on the percentage of space occupied within the Cameron Bay and Red Lake facilities.

March 31, 2015

11 Economic Dependence

FIREFLY received approximately 74% (2014-80%) 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.

12 Vacation Pay Liability

The maximum liability for accrued vacation and overtime pay in 2015 is \$265,639 (2014 - \$207,792). This liability is not recorded in the financial statements.

13 Public Sector Salary Disclosure Act

For 2015, one employee was paid a salary, as defined in the Public Sector Salary Disclosure Act, 1996 of \$100,000 or more.

14 Financial Instrument Risk

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Organization is exposed to interest rate risk arising from the possibility that changes in interest rates will affect the value of its investments.

The 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's cash and cash equivalents are all held at a major institution.

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

The Organization is also exposed to credit risk arising from its accounts and contributions receivable. Credit risk is the risk that the counterparty to the transaction will not pay. 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.

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 Agency will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value which is less than what they are worth; or may be unable to settle or recover a financial asset. Liquidity risk arises from accounts payable, of which the majority are current and the Agency has sufficient cashflow to cover them as they fall due.

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES

Notes to Financial Statements

March 31, 2015

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	\$ 9,304	\$ 49,592	\$ (674,290)
Brief Services	19,108	2,649	26,527
Counselling/Therapy Services	114,537	15,878	159,007
Family/Caregiver Skills Building Support	21,750	3,015	30,195
Access Intake Service Planning	22,358	3,099	31,041
Service Coordination	82,829	11,482	114,990
Specialized Consultation & Assessment Services	18,585	2,576	25,800
Targeted Prevention	4,167	578	5,785
Infant Development	5,356	774	17,709
Telepsychiatry	-	-	978
Residential Placement Advisory Committee	4,927	582	5,434
Intensive Child and Family Intervention	-	-	2,480
Child Care Supervisor Network Capacity	5,183	840	10,823
Early Years Centre Program	48,745	5,314	66,540
Early Literacy Specialists	4,001	794	9,980
Data Analysis Coordinator	4,467	887	11,123
Community Capacity Building	5,127	741	101
Planned Out-of-Home Respite	9,626	1,635	19,063
Children's Access Mechanism	-	-	501
Pediatric Rehabilitation Outreach Program	23,941	33,992	52,700
Child Behaviour Intervention	11,877	271	3,382
Children In-Home Respite Support	10,210	1,066	13,659
Child Assessment & Counselling	38,174	4,374	57,897
Children Speech & Language	8,239	1,371	14,946
Adult Protective DS Specialized Services	10,823	2,601	31,149
DS Complex Case Managers	-	-	1,680
Youth Justice Service	11,030	1,595	12,065
Health Court Worker Expansion Program	8,844	1,105	10,578
Provincial FASD Clinic	10,347	-	16,240
Canada Prenatal Programs	7,539	-	2,412
Moe the Mouse Comes to Ontario - Early Language Facilitation	2,500	1,500	2,001
George Jeffrey Far North Rehab	2,550	10,360	25,300
Health Canada Far North Rehab	8,675	5,182	7,815
Health Canada FASD Clinic	7,550	-	18,690
Ontario Special Needs Strategy Integrated Rehabilitation	-	1,855	-
Ontario Special Needs Strategy Coordinated Services	1,400	35,492	-
Supervised Access Service	18,413	200	18,400
Youth Justice Committee	1,500	-	1,542
<u>Kenora District Services Board Funded Programs</u>			
FIREFLY Child Care at Cameron Bay	5,836	-	-
FIREFLY Child Care at Seven Generations	12,904	-	-
FIREFLY Child Care at King George	12,741	-	-
Sioux Lookout Best Start Hub	1,988	-	-
Evergreen After School Program	11	-	-

Auditor's Comments on Supplementary Financial Information

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

We have audited the financial statements of Firefly - Physical, Emotional, Developmental and Community Services which comprise the statement of financial position as at March 31, 2015 and the statement of operations, statement of changes in net assets and statement of cash flows for the year ended March 31, 2015, and a summary of significant accounting policies and other explanatory information, and have issued our report thereon dated June 26, 2015 which contained a qualified opinion on those financial statements in respect of the recording of capital assets and the completeness of donation revenue. The audit was performed to form an opinion on the financial statements as a whole. The supplementary Schedules 1 to 5 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.

Schedules 1 to 5 have 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.

Restriction on Distribution and Use

Schedules 1 to 5 are prepared to assist Firefly - Physical, Emotional, Developmental and Community Services to meet the requirements of the Ministry of Children and Youth Services. As a result, the supplementary information may not be suitable for another purpose. Our report is intended solely for Firefly - Physical, Emotional, Developmental and Community Services and the Ministry of Children and Youth Services and should not be distributed to or used by parties other than Firefly - Physical, Emotional, Developmental and Community Services and the Ministry of Children and Youth Services.



Chartered Accountants, Licensed Public Accountants

Kenora, Ontario
June 26, 2015

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES
Schedule 1 - Statement of Program Revenue and Expenses
(See Auditor's Comments on Supplementary Financial Information)

For the year ended March 31, 2015

	Ministry Funded Programs and SLP Contracts Schedules 2 & 3	KDSB Funded Programs Schedule 4	Ministry and KDSB Funded Programs	Non Ministry Funded Programs Schedule 5	Total Programs	Total Budgets
Revenue						
Program Funding	\$ 9,678,876	\$ 424,239	\$ 10,103,115	\$ -	\$ 10,103,115	\$ 10,242,910
Wage Subsidy	-	321,050	321,050	-	321,050	131,258
One Time Funding	-	16,744	16,744	-	16,744	12,558
Interest Income	-	-	-	7,888	7,888	-
Deferred Revenue	-	27,714	27,714	1,425	29,139	27,714
Registration Fees	-	454,041	454,041	-	454,041	546,078
Recoveries and Miscellaneous Income	176,555	7,575	184,130	274,638	458,768	243,948
Administration Charges from Programs	248,042	1,300	249,342	-	249,342	25,161
	10,103,473	1,252,663	11,356,136	283,951	11,640,087	11,229,627
Expenses						
Salaries and Wages	5,542,614	1,001,157	6,543,771	2,770	6,546,541	6,694,326
Employee Benefits	1,222,962	184,312	1,407,274	963	1,408,237	1,353,992
Staff Travel	426,517	5,041	431,558	(1,485)	430,073	417,598
Communication	137,542	-	137,542	-	137,542	112,062
Staff Training	63,725	1,355	65,080	-	65,080	69,085
Building Occupancy	591,732	34,519	626,251	-	626,251	536,612
Professional Services - Non Client	246,204	-	246,204	113,734	359,938	212,358
Program Expenses	970,523	6,900	977,423	85,671	1,063,094	987,931
Professional Services - Client	-	-	-	89,007	89,007	44,888
Food and Personal Needs	-	52,048	52,048	25,180	77,228	44,888
Advertising and Promotion	38,518	958	39,476	-	39,476	41,092
Other Services - Car Leases, Bank Fees, Members	41,100	-	41,100	-	41,100	22,449
Other Supplies & Equipment (Office/Program)	497,782	18,149	515,931	5,271	521,202	381,917
I.T. - Supplies and Equipment (Replacements)	41,354	3,243	44,597	-	44,597	39,402
Insurance and Bad Debt Expense	58,167	1,316	59,483	-	59,483	69,796
Administration Charges to Programs	192,086	-	192,086	3,075	195,161	81,734
	10,070,826	1,308,998	11,379,824	324,186	11,704,010	11,083,093
Revenue over Expenses (Expenses over Revenue) before Undernoted Items	32,647	(56,335)	(23,688)	(40,235)	(63,923)	146,534
Surplus Repayable	(37,696)	-	(37,696)	-	(37,696)	-
Revenue over Expenses (Expenses over Revenue) for the year	\$ (5,049)	\$ (56,335)	\$ (61,384)	\$ (40,235)	\$ (101,619)	\$ 146,534

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES
Ministry Programs

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

Detail Codes	A505	A597	A559	A405	A462	A463	A466	A771	A510	A511	A574	A545	A516
	Residential Placement Advisory Committee	Autism Spectrum Disorder Respite Services	Intensive Child and Family Intervention	Child Care Supervisor Network-Capacity	Early Years Centre Program	Early Literacy Specialists	Data Analysis Coordinator	Community Capacity Building	Planned Out of Home Respite	Children's Access Mechanism	Pediatric Rehabilitation Outreach Program	Complex Special Needs	Small Water Works - Other Children
Revenue	\$ 70,000	\$ 57,774	\$ 74,884	\$ 100,682	\$ 633,107	\$ 95,060	\$ 105,940	\$ 88,102	\$ 195,700	\$ 89,307	\$ 694,557	\$ 173,852	\$ 9,400
Ministry of Children & Youth Services - Program Funding	-	-	39,432	2,400	607	-	-	9,315	-	-	-	-	-
Administrative Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoveries and Miscellaneous Income	70,000	57,774	114,316	103,082	633,714	95,060	105,940	97,417	195,700	89,307	694,557	173,852	9,400
Expenses	36,423	-	-	51,545	328,888	56,584	70,171	33,761	32,618	73,544	351,630	-	-
Salaries and Wages	2,961	-	-	4,755	33,275	4,316	6,577	3,632	2,567	5,952	34,293	-	-
Employee Benefits - Statutory	4,631	-	-	7,438	52,046	6,751	10,287	5,681	4,015	9,310	53,638	-	-
Employee Benefits - Non-Mandatory	4,832	-	-	11,954	7,356	6,337	(1,687)	658	29	-	32,932	-	-
Staff Travel	1,337	-	-	3,261	12,412	1,222	1,227	1,006	2,566	-	15,023	-	-
Communication	433	-	-	325	184	179	73	-	-	-	2,818	-	-
Staff Training and Recruitment	1,387	-	-	4,968	18,184	1,401	1,564	1,766	4,548	-	5,117	-	-
Rent/Lease/Mortgage Interest	3,540	-	-	215	30,561	2,600	2,903	3,361	5,078	-	18,824	-	-
Utilities (Building Occupancy)	582	-	-	840	5,314	794	887	741	1,635	-	33,992	-	-
Professional/Contracted Out Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional/Contracted Out I.T. Services	6,270	57,774	111,792	-	-	-	-	44,051	118,780	-	14,289	173,852	-
Purchased Client Services	253	-	-	236	1,836	943	314	208	458	-	3,036	-	-
Advertising and Promotion	-	-	-	-	278	-	-	-	-	-	-	-	-
Other Services - Car Leases, Bank Fees, Members	1,530	-	44	5,942	71,731	3,093	1,912	1,959	3,257	-	5,106	-	9,400
Other Supplies & Equipment (Office/Program)	-	-	-	-	1,579	332	-	-	-	-	68,319	-	-
I.T. - Supplies and Equipment (Replacements)	-	-	-	-	3,530	528	589	492	1,086	-	2,840	-	-
Malpractice Insurance	387	57,774	111,836	92,259	567,174	85,080	94,817	97,316	176,637	88,806	641,857	173,852	9,400
Reallocation of Administrative Charges to Programs	5,434	-	2,480	10,823	66,540	9,980	11,123	101	19,063	501	52,700	-	-
Net Expenses	70,000	57,774	114,316	103,082	633,714	95,060	105,940	97,417	195,700	89,307	694,557	173,852	9,400
Net Expenses after Reallocation	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue over Expenses for the Year Before Undernoted Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES
Ministry Programs

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

For the year ended March 31, 2015

Detail Codes	9253		9254		9256		9258		8888		9252		9132		A839		A808		A854		A852		Total	
	Children Behaviour Intervention	Children In-Home Respite Support	Child Assessment & Counselling	Children Speech & Language	Adult Protective DS Specialized Services	Spec Comm Suppts Child Serv	DS Complex Case Managers	Youth Justice Service	YCIA Psychological Reports	Youth Health Court Worker Expansion Program	Provincial FASD Clinic	Ministry Funded Programs	Ministry Funded Budgets											
Revenue	\$ 32,212	\$ 120,830	\$ 523,356	\$ 142,333	\$ 317,904	\$ 3,000	\$ 22,000	\$ 153,143	\$ 38,000	\$ 132,299	\$ 300,000	\$ 7,855,381	\$ 7,819,179											
Ministry of Community & Social Services - Program Funding	-	5,711	-	-	1,345	-	-	-	-	-	-	248,042	193,422											
Administrative Charges	32,212	126,541	523,356	142,333	319,249	3,000	22,000	153,143	38,000	132,299	300,000	8,277,376	8,036,462											
Recoveries and Miscellaneous Income	-	-	-	-	-	-	-	-	-	-	-	-	-											
Expenses	11,880	35,291	310,254	86,979	200,799	-	-	100,448	-	87,323	162,662	4,707,861	4,778,365											
Salaries and Wages	1,330	2,818	24,692	7,595	17,026	-	-	7,478	-	6,470	8,675	422,226	382,046											
Employee Benefits - Statutory	2,080	4,408	38,620	11,880	26,630	-	-	11,695	-	10,120	13,569	660,401	597,558											
Employee Benefits - Non-Mandatory	175	744	22,147	2,711	11,734	2,100	-	1,602	-	2,687	13,825	266,080	256,578											
Staff Travel	368	1,446	5,946	1,617	5,453	-	-	2,164	-	1,509	-	136,609	108,696											
Communication	5	-	1,602	390	529	900	-	97	-	-	11,548	44,070	60,775											
Staff Training	3,980	6,801	12,089	2,838	7,001	-	-	3,799	-	3,653	10,347	200,852	235,969											
Rent/Lease/Mortgage Interest	7,897	3,409	26,085	5,401	3,822	-	-	7,231	-	5,191	-	312,703	217,039											
Utilities (Building Occupancy)	271	1,066	4,374	1,371	2,601	-	-	1,595	-	1,105	-	143,502	110,639											
Professional/Contracted Out Services	-	-	-	-	-	-	-	-	-	-	-	-	-											
Professional/Contracted Out I.T. Services	-	53,831	1,230	-	-	-	-	-	27,595	-	51,268	725,363	762,876											
Purchased Client Services	76	299	1,226	334	858	-	-	448	-	310	90	33,845	36,150											
Advertising and Promotion	-	-	-	-	-	-	-	-	-	-	-	-	-											
Services Related to Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-											
Supplies, Equipment Related Repairs/Maint.	-	-	-	-	-	-	-	-	-	-	-	-	-											
Other Services - Car Leases, Bank Fees, Memberships	11	-	11	23	2,240	-	-	45	-	-	-	29,665	22,449											
Other Supplies & Equipment (Office/Program)	577	2,061	14,277	5,457	7,679	-	20,320	3,416	-	2,619	10,936	436,867	307,135											
I.T. - Supplies and Equipment (Replacements)	-	-	-	-	-	-	-	-	-	-	840	21,850	28,502											
Malpractice Insurance	180	708	2,906	791	1,728	-	-	1,060	-	734	-	43,685	46,221											
Reallocation of Administrative Charges to Programs	28,830	112,882	465,459	127,387	288,100	3,000	20,320	141,078	27,595	121,721	283,760	8,188,888	7,950,998											
Net Expenses	3,382	13,659	57,897	14,946	31,149	-	1,680	12,065	10,405	10,578	16,240	88,488	85,464											
Net Expenses after Reallocation	32,212	126,541	523,356	142,333	319,249	3,000	22,000	153,143	38,000	132,299	300,000	8,277,376	8,036,462											
Revenue over Expenses for the Year Before Undernoted Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-											
Surplus Repayable	-	-	-	-	-	-	-	-	-	-	-	-	-											
Revenue Over Expenses for the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES
Other Ministry Funded Programs
Schedule 3 - Statement of Program Revenue and Expenses
(See Auditor's Comments on Supplementary Financial Information)

For the year ended March 31, 2015

	Health Canada Far North Rehab	FASD Clinic Funding from Health Canada	SNAP/NCPC	Ontario Special Needs Strategy Integrated Rehabilitation	Ontario Special Needs Strategy Coordinated Services	Supervised Access Service (SAS)	Youth Justice Committee (MAG)	Total Programs
Revenue								
Program Funding	\$ 240,158	\$ 205,590	\$ 254,435	\$ 4,000	\$ 40,000	\$ 175,065	\$ 36,263	\$ 1,823,495
Recoveries and Miscellaneous Income	-	-	-	-	-	180	-	2,602
Deferred Revenue	-	-	-	-	-	-	-	-
	240,158	205,590	254,435	4,000	40,000	175,245	36,263	1,826,097
Expenses								
Salaries and Wages	55,048	43,785	76,335	-	-	123,175	24,974	834,753
Employee Benefits - Statutory	4,155	3,579	5,827	-	-	6,431	1,283	54,732
Employee Benefits - Non-Mandatory	6,499	5,597	9,115	-	-	10,058	2,006	85,603
Staff Travel	70,745	2,548	44,564	2,162	3,108	3,791	2,501	160,437
Communication	-	-	422	-	-	-	-	933
Staff Training	-	1,433	96	-	-	3,635	836	19,655
Rent/Lease/Mortgage Interest	8,675	7,550	8,050	-	1,400	11,419	-	37,094
Utilities (Building Occupancy)	-	-	-	-	-	6,994	1,500	41,083
Professional Contracted Out Services	5,182	-	42,650	1,855	35,492	200	-	97,239
Professional I.T. Services	-	-	2,154	-	-	-	-	2,154
Program Expense	344	564	-	-	-	697	455	14,529
Professional Services - Client	77,177	119,277	-	-	-	-	-	245,160
Advertising and Promotion	2,939	-	477	-	-	-	-	4,673
Other Services - Car Lease, Memberships, Bank Fees	-	-	11,435	-	-	-	-	11,435
Other Supplies and Equipment (Office)	1,579	2,567	792	155	-	4,983	1,166	46,386
I.T. Supplies Equipment	-	-	1,247	-	-	-	-	19,504
Malpractice Insurance	-	-	13,575	-	-	907	-	14,482
Administration Charge to Programs	7,815	18,690	-	-	-	18,400	1,542	103,598
	240,158	205,590	216,739	4,172	40,000	190,690	36,263	1,793,450
Revenue Over Expenses (Expenses over Revenue)								
Before Undernoted Items	-	-	37,696	(172)	-	(15,445)	-	32,647
Deferred Revenue	-	-	-	-	-	-	-	-
Surplus Repayable	-	-	(37,696)	-	-	-	-	(37,696)
	-	-	(37,696)	-	-	-	-	(37,696)
Revenue over Expenses for the Year	\$ -	\$ -	\$ -	\$ (172)	\$ -	\$ (15,445)	\$ -	\$ (5,049)

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES
 Kenora District Services Board Funded Programs
 Schedule 4 - Statement of Program Revenue and Expenses
 (See Auditor's Comments on Supplementary Financial Information)

For the year ended March 31, 2015

Revenue	Playground Reserve Funds	Cameron Bay		Seven Generations		Seven Generations		King George Child Care	King George Summer Camp	Keewatin After School
		Child Care	Teachers Resource	Child Care	Teachers Resource	Teachers Resource	Teachers Resource			
Kenora District Services Board										
-Program Funding/Fee Subsidy Funding	\$ -	\$ 56,333	\$ 72,603	\$ 59,773	\$ 52,576	\$ 57,819	\$ 16,630	\$ 5,432		
-Wage Subsidy	-	121,147	7,884	71,446	2,532	118,041	-	-		
-One Time Funding	-	16,744	-	-	-	-	-	-		
Registration Fees (Revenue from Parents)	-	143,928	-	69,500	-	62,961	17,972	8,786		
Deferred Revenue	-	-	-	-	-	-	-	-		
Recoveries and Miscellaneous Income	-	4,694	-	-	-	191	-	2,690		
Administration Charges from Programs	-	1,300	-	-	-	-	-	-		
	-	344,146	80,487	200,719	55,108	239,012	37,292	14,218		
Expenses										
Salaries and Wages	-	397,005	52,184	133,589	45,961	245,213	18,645	1,783		
Employee Benefits	-	76,053	12,115	23,317	11,039	43,740	1,167	49		
Staff Travel	-	1,347	-	1,242	328	1,353	-	-		
Staff Training & Recruitment	-	87	-	-	500	768	-	-		
Building Occupancy	1,039	5,836	-	12,904	-	12,741	-	-		
Professional Contracted Out Services	-	-	-	-	-	-	-	-		
Program Expenses	-	1,905	-	477	-	2,216	-	82		
Food	-	15,713	-	9,813	23	13,894	-	1,146		
Advertising and Promotion	-	764	-	116	-	78	-	-		
Other Supplies and Equipment (Office)	-	4,458	-	2,995	10	6,128	-	462		
I.T. Supplies and Equipment	-	1,401	-	-	-	263	-	-		
Bad Debt/(Recoveries) & Malpractice Insurance	-	(1,962)	-	(964)	-	1,389	-	-		
	1,039	502,607	64,299	183,489	57,861	327,783	19,812	3,522		
Revenue over Expenses for the Year	\$ (1,039)	\$ (158,461)	\$ 16,188	\$ 17,230	\$ (2,753)	\$ (88,771)	\$ 17,480	\$ 10,696		

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES
 Kenora District Services Board Funded Programs
 Schedule 4 - Statement of Program Revenue and Expenses
 (See Auditor's Comments on Supplementary Financial Information)

For the year ended March 31, 2015

	St. Louis After School	King George After School	Evergreen After School	Valleyview After School	Wage		Sioux Lookout Best Start Hub	Total Programs	Total Budgets
					Improvement Funding				
Revenue									
Kenora District Services Board									
-Program Funding/Fee Subsidy Funding	\$ 11,101	\$ 16,620	\$ 11,217	\$ 15,796	\$ -	\$ -	\$ 48,339	\$ 424,239	\$ 639,388
-Wage Subsidy	-	-	-	-	-	-	-	321,050	131,258
-One Time Funding	-	-	-	-	-	-	-	16,744	12,558
Registration Fees (Revenue from Parents)	30,331	39,399	18,593	62,571	-	-	-	454,041	546,078
Deferred Revenue	-	-	-	-	23,197	-	4,517	27,714	27,714
Recoveries and Miscellaneous Income	-	-	-	-	-	-	-	7,575	50,526
Administration Charges from Programs	-	-	-	-	-	-	-	1,300	1,300
	41,432	56,019	29,810	78,367	23,197	52,856	1,252,663	1,408,822	
Expenses									
Salaries and Wages	5,463	12,166	10,017	7,933	19,251	51,947	1,001,157	973,873	
Employee Benefits	210	302	186	311	4,011	11,812	184,312	189,431	
Staff Travel	-	-	-	-	-	771	5,041	3,700	
Staff Training & Recruitment	-	-	-	-	-	-	1,355	3,550	
Building Occupancy	-	-	11	-	-	1,988	34,519	32,321	
Professional Contracted Out Services	-	-	-	-	-	-	-	5,300	
Program Expenses	208	608	215	89	-	1,100	6,900	17,951	
Food	2,326	2,307	2,660	4,166	-	-	52,048	44,888	
Advertising and Promotion	-	-	-	-	-	-	958	2,650	
Other Supplies and Equipment (Office)	17	457	437	491	-	2,694	18,149	24,200	
I.T. Supplies and Equipment	-	-	-	-	-	1,579	3,243	4,900	
Bad Debt/(Recoveries) & Malpractice Insurance	423	2,268	1,556	(1,394)	-	-	1,316	10,000	
	8,647	18,108	15,082	11,596	23,262	71,891	1,308,998	1,312,764	
Revenue over Expenses for the Year	\$ 32,785	\$ 37,911	\$ 14,728	\$ 66,771	\$ (65)	\$ (19,035)	\$ (56,335)	\$ 96,058	

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES

Non-Ministry Funded Programs
Schedule 5 - Statement of Program Revenue and Expenses

(See Auditor's Comments on Supplementary Financial Information)

For the year ended March 31, 2015

	Best Start Network Funds	Circus Kids Program	Strengthening Families for the Future Grant	Triple P L.A.Y. Children & Admin Funds	Triple P L.A.Y. Joshua Grant	Triple P L.A.Y. Endowment Fund	Non-Budget Proceeds	Roots of Empathy	Develop-mental Services Temporary Supports	Develop-mental Services Passport	Specialized Accom-modations	Child Care Supervisor Website Development	Minto Parent Resource Centre Kitchen Funds	Minto Parent Resource Centre Endowment Fund	Total Programs
Revenue															
Recoveries and Miscellaneous Income	\$ -	\$ 1,667	\$ -	\$ 106,931	\$ -	\$ 7,578	\$ -	\$ 180	\$ 18,152	\$ 44,709	\$ 35,970	\$ 29,289	\$ 28,284	\$ 1,878	\$ 274,638
Interest	-	-	-	-	-	-	7,888	-	-	-	-	-	-	-	7,888
Deferred Revenue	-	-	-	-	-	-	-	-	4,844	(3,419)	-	-	-	-	1,425
Administration Charges from Programs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		1,667		106,931		7,578	7,888	180	22,996	41,290	35,970	29,289	28,284	1,878	283,951
Expenses															
Salaries and Wages	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,770
Employee Benefits	-	-	-	381	-	-	-	-	-	-	-	-	-	-	582
Staff Travel	-	-	-	-	-	-	(1,485)	-	-	-	-	-	-	-	(1,485)
Staff Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Occupancy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional Services - Non Client	-	-	-	34,731	-	-	56,141	-	-	-	-	-	-	-	113,734
Program Expenses	-	385	4,224	75,561	1,479	1,166	-	405	13,287	39,750	35,970	22,862	2,451	-	85,671
Professional Services - Client	-	-	-	-	-	-	-	-	-	-	-	-	-	-	89,007
Food and Personal Needs	-	-	-	-	-	-	-	-	-	-	-	-	25,180	-	25,180
Promotion and Publicity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Administration	-	-	-	5,271	-	-	-	-	-	-	-	-	-	-	5,271
Replacements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration Charges to Programs	-	-	-	-	-	-	-	-	-	-	-	3,075	-	-	3,075
		385	4,224	115,944	1,479	1,166	54,656	405	13,287	39,750	35,970	29,289	27,631	-	324,186
Revenue over Expenses (Expenses over Revenue) for the Year	\$ -	\$ 1,282	\$ (4,224)	\$ (9,013)	\$ (1,479)	\$ 6,412	\$ (46,768)	\$ (225)	\$ 9,709	\$ 1,540	\$ -	\$ -	\$ 553	\$ 1,878	\$ (40,235)