

FIREFLY

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES

Financial Statements

For the Year Ended March 31, 2018

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

Financial Statements

For the year ended March 31, 2018

Contents

Independent Auditor's Report	2
Financial Statements	
Statement of Financial Position	4
Statement of Operations	5
Statement of Changes in Net Assets	6
Statement of Cash Flows	7
Notes to Financial Statements	8
Schedules - Statements of Program Revenue and Expenses	
Schedule 1 -- Statement of Program Revenue and Expenses	16
Schedule 2 -- Ministry Programs	17
Schedule 3 -- Other Ministry Funded Programs	21
Schedule 4 -- Kenora District Services Board Funded Programs	22
Schedule 5 -- Non-Ministry Funded Programs	24

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, 2018, and the statement of operations, statement of changes in net assets and statement of cash flows for the year ended March 31, 2018, 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, 2018 and 2017, 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 2018 and 2017 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, 2018 and 2017, current assets as at March 31, 2018 and 2017, and net assets as at April 1 and March 31 for both the 2018 and 2017 years. Our audit opinion on the financial statements for the year ended March 31, 2017 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, 2018 and the results of its operations and its cash flows for the year ended March 31, 2018 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.

Other Matters

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the schedules on pages 16 through 25 of the organization's financial statements.

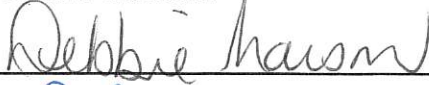



Chartered Professional Accountants, Licensed Public Accountants
Kenora, Ontario
June 15, 2018

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

	March 31 2018	March 31 2017
Assets		
Current		
Cash and Bank	\$ 38,120	\$ 372,136
Accounts Receivable (Note 2)	1,614,802	409,895
Current Portion of Investments (Note 3)	500,000	575,000
Prepaid Expenses	23,330	53,220
	2,176,252	1,410,251
Investments (Note 3)	475,000	475,000
	\$ 2,651,252	\$ 1,885,251
Liabilities and Net Assets		
Current		
Accounts Payable (Note 4)	\$ 704,624	\$ 383,146
Deferred Revenue (Note 5)	110,574	39,926
Surplus Repayable (Note 6)	102,425	93,715
	917,623	516,787
Net Assets		
Externally Restricted (Note 7)	278,283	233,816
Unrestricted	1,455,346	1,134,648
	1,733,629	1,368,464
	\$ 2,651,252	\$ 1,885,251

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

	2018		2017
	Budget	Actual	Actual
Revenue			
Provincial Ministries	\$ 8,704,419	\$ 9,109,103	\$ 8,246,267
Federal Ministries	1,021,431	872,137	1,016,339
Kenora District Services Board	505,357	691,878	595,412
Child Care Fees	990,050	1,050,408	928,318
Other	2,306,815	1,948,564	1,780,789
	13,528,072	13,672,090	12,567,125
Expenses			
Salaries and Wages	7,992,200	7,616,518	7,293,806
Employee Benefits	1,782,249	1,506,764	1,461,141
Staff Travel	321,763	248,867	223,200
Communication	198,910	214,299	183,758
Staff Training	202,975	179,380	213,425
Building Occupancy	682,741	600,485	580,426
Professional Services - Non Client	365,518	279,764	262,600
Professional Services - Client	1,815,205	1,461,384	1,484,840
Advertising and Promotion	37,739	25,467	23,419
Other Services - Bank Fees, Memberships	7,775	6,734	19,361
Other Supplies & Equipment (Office/Program)	335,520	658,799	494,463
I.T. - Supplies and Equipment (Replacements)	69,843	280,255	94,954
Insurance and Bad Debt Expense	49,407	42,196	39,141
	13,861,845	13,120,912	12,374,534
Revenue over Expenses (Expenses over Revenue)			
Before Undernoted items	(333,773)	551,178	192,591
Deferred Revenue	-	(109,634)	(39,926)
Surplus Repayable/Paid	-	(76,379)	(78,305)
Revenue over Expenses (Expenses over Revenue) for the year	\$ (333,773)	\$ 365,165	\$ 74,360

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

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

For the year ended March 31	2018			2017	
	Unrestricted	Externally Restricted (Note 7)	Total	Total	
Balance, beginning of year	\$ 1,134,648	\$ 233,816	\$ 1,368,464	\$	1,294,104
Excess of Revenues over Expenses for the year	<u>320,698</u>	<u>44,467</u>	<u>365,165</u>		<u>74,360</u>
Net assets, end of year	\$ 1,455,346	\$ 278,283	\$ 1,733,629	\$	1,368,464

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	2018	2017
Cash provided by (used in)		
Excess of revenue over expenses for the year	\$ 365,165	\$ 74,360
Adjustments to reconcile excess of revenue over expenses to net cash provided by (used in) operating activities:		
Accounts receivable	(1,204,907)	223,295
Prepaid expenses	29,890	39,585
Accounts payable	321,478	36,547
Surplus Repayable	8,710	29,187
Deferred revenue	70,648	(19,367)
Net change in cash and bank	(409,016)	383,607
Investing activities		
Decrease (increase) in investments	75,000	(483,893)
Net change in cash and bank	(334,016)	(100,286)
Cash and bank, beginning of year	372,136	472,422
Cash and bank, end of year	\$ 38,120	\$ 372,136

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

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

March 31, 2018

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 Children and Youth Services, the Organization follows Canadian accounting standards for not-for-profit organizations except for the following:

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 reasonably estimated and collection is reasonably assured.

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.

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

March 31, 2018

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 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 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 the financial reporting directives provided by the Ministry of Community and Social Services 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, 2018

2	Accounts Receivable	2018	2017
	Advances to Employees	\$ 9,979	\$ 1,656
	Bell Canada	-	1,604
	Children's Mental Health Ontario	2,284	-
	City of Dryden	-	9,061
	Community Care Access Centre	11,960	23,700
	Fort Frances Tribal Health Authority	19,741	-
	GIC Accrued Interest	2,740	1,389
	Goods and Services Tax & Harmonized Sales Tax Rebates	83,327	67,304
	Health Canada	14,189	100,417
	Kenora Chiefs Advisory	346,737	-
	Kenora District Services Board	206,340	61,192
	Keewatin-Patricia District School Board	274,856	21,976
	Kenora Rainy River District Child and Family Services	15,000	-
	Ministry of Children & Youth Services	141,585	1,260
	Ministry of Education	-	5,471
	Miscellaneous Receivables	1,563	8,539
	North West Catholic District School Board - SLP Program	11,690	8,413
	Provincial Council Maternal & Child Health	1,674	1,291
	Public Health Agency of Canada (CPNP)	-	6,526
	Public Safety & Emergency Preparedness	80,802	60,915
	Registration Fees (Daycare)	26,353	30,058
	Sandy Lake First Nation	105,075	-
	Sioux Lookout First Nation Health Authority	262,471	-
	Allowance for Doubtful Accounts	(3,564)	(877)
		<u>\$ 1,614,802</u>	<u>\$ 409,895</u>

3	Investments	2018	2017
	Guaranteed Investment Certificate, interest at 0.3%, maturing 2018	\$ 200,000	\$ -
	Guaranteed Investment Certificate, interest at 0.2%, matured in 2017	-	350,000
	Guaranteed Investment Certificate, interest at 0.6%, matured in 2018	-	225,000
	Guaranteed Investment Certificate, interest at 1.0%, maturing 2018	300,000	-
	Guaranteed Investment Certificate, interest at 0.75% in 2017, 1.15% in 2018 and 1.5% in 2019, maturing 2019	150,000	150,000
	Guaranteed Investment Certificate, interest at 0.75% in 2017, 1.0% in 2018, 1.15% in 2019, 1.5% in 2020, and 2.75% in 2021, maturing 2021	325,000	325,000
		<u>975,000</u>	<u>1,050,000</u>
	Less amounts maturing within one year	(500,000)	(575,000)
		<u>\$ 475,000</u>	<u>\$ 475,000</u>

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

March 31, 2018

4	Accounts Payable	2018	2017
	Trade accounts payable	\$ 235,596	\$ 240,609
	Accrued liabilities	11,200	11,060
	Accrued payroll	125,713	46,336
	Employee Expense	5,174	-
	Miscellaneous payables	55,476	28,479
	Other Trade Payables	270,106	46,944
	VISA Payable	1,359	9,718
		\$ 704,624	\$ 383,146

There are no government remittances included in accounts payable.

5	Deferred Revenue	2018	2017
	CANS Training	\$ 3,965	\$ -
	Children's Hospital of Eastern Ontario	-	38,950
	Early ON Centres - KDSB	12,716	-
	Kenora Chiefs Advisory - Vehicle Repair	1,626	-
	Kenora Rainy River District Child and Family Services	15,000	-
	Sandy Lake First Nation	64,883	-
	Sioux Lookout Best Start Hub - Benevity RBC	940	976
	SCHOOL	4,951	-
	SPARK	4,493	-
	Supervisor Network Capacity	2,000	-
		\$ 110,574	\$ 39,926

The Child Care Programs and Early ON Centres are under the Kenora District Services Board and have a fiscal year end of December 31. The SCHOOL and SPARK programs follow the school calendar year and have a fiscal year end of September 1 and August 24, respectively. At March 31, the balance of funds for these programs is in deferred revenue as the programs have not completed for the relevant funding year.

6	Surplus Repayable	2018	2017
	Ministry of Children and Youth Services		
	- Complex Special Needs	\$ 32,573	\$ 36,157
	- Medical/Psychological Reports	30,653	-
	Kenora District Services Board	-	-
	- Wage Enhancement	19,501	5,300
	Ministry of Public Safety and Emergency Preparedness	-	-
	- Stop Now and Plan	19,698	52,258
		\$ 102,425	\$ 93,715

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

March 31, 2018

7 Externally Restricted Net Assets	Opening Balance	Net Transfer to / (from) Operations	Closing Balance
Best Start Network Funds	\$ 8,368	\$ -	\$ 8,368
Circus Kids Program	4,118	-	4,118
Rainy River Best Start Hub	5,000	(4,098)	902
Triple P.L.A.Y. Children's and Administration	104,449	945	105,394
Triple P.L.A.Y. City of Kenora Grant	5,194	(722)	4,472
Triple P.L.A.Y. Endowment Fund	565	620	1,185
Making Connections For Children and Youth	25,800	36,873	62,673
Roots of Empathy Program Funding	30,616	-	30,616
Minto Kitchen Funds	49,706	10,849	60,555
	<u>\$ 233,816</u>	<u>\$ 44,467</u>	<u>\$ 278,283</u>

8 Commitment

- a. The organization is committed to rent office and program space for various locations in Kenora, Dryden, Atikokan, Fort Frances, Red Lake and Ear Falls. The current lease commitments in effect at March 31, 2018 is \$16,582 monthly, expiring in 2018.

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.

- b. Vacation, Overtime, Sick and Statutory Holiday Pay
 As at March 31, 2018, unrecorded vacation, overtime, sick and statutory holiday pay amounted to \$256,458 (2017 - \$285,680).

9 Economic Dependence

FIREFLY received approximately 67% (2017-68%) 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.

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

March 31, 2018

10 Public Sector Salary Disclosure Act

For 2018, four employees were paid a salary, as defined in the Public Sector Salary Disclosure Act, 1996 of \$100,000 or more.

11 Financial Instrument Risk

Interest Rate Risk

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

The Organization manages its investments based on its cash flow needs and with a view to optimizing its investment income.

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

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

The Organization is also exposed to credit risk arising from its accounts and contributions receivable. The majority of the Organization's receivables are from government sources and the organization works to ensure they meet all eligibility criteria in order to qualify to receive the funding.

The Organization is also exposed to credit risk arising from all of its cash and investments being held at one financial institution and deposits are only insured up to \$100,000.

Liquidity Risk

Liquidity risk is the risk that the Organization encounters difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operations liquidity requirements, the Organization will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value which is less than what they are worth; or may be unable to settle or recover a financial asset. Liquidity risk arises from accounts payable, of which the majority are current and the Organization has sufficient cash flow to cover them as they fall due.

There have been no significant change in these risks from the previous year.

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

March 31, 2018

12	Allocation of Expenses	Cost Allocation		
		Building Occupancy	Professional Services (Non-Client)	Office Administration
	Program			
	<u>Ministry Funded Programs</u>			
	Administrative Support	\$ 5,258	\$ 8,505	\$ (1,142,349)
	Brief Services	14,498	6,450	39,725
	Counselling/Therapy Services	60,739	27,021	166,424
	Family/Caregiver Skills Building Support	11,534	5,131	31,604
	Access Intake Service Planning	17,684	7,867	48,454
	Service Coordination	43,925	19,541	120,353
	Specialized Consultation & Assessment Services	9,855	4,384	27,004
	Targeted Prevention	1,013	451	2,776
	System Management - Lead Agency	16,573	19,169	-
	Infant Development	7,438	717	9,706
	Telepsychiatry	368	281	1,050
	Residential Placement Advisory Committee	2,475	508	5,859
	Autism Spectrum Disorder Services	-	-	6,066
	Intensive Child and Family Intervention	-	-	7,863
	Coordinated Service Planning	2,586	12,297	18,931
	Early Literacy Specialists	10,463	738	7,486
	Community Capacity Building	1,746	633	4,626
	Planned Out-of-Home Respite	2,746	732	20,549
	Child Care Supervisor Network Capacity	3,195	5,949	11,141
	Early Years Centre Program	49,238	27,503	49,857
	Children's Access Mechanism	-	-	9,377
	Pediatric Rehabilitation Outreach Program	19,985	5,218	68,498
	Complex Special Needs	-	-	61,549
	Small Water Works	-	8,413	987
	FASD Worker	1,800	270	5,250
	Ontario Special Needs Strategy Integrated Rehabilitation	1,500	-	6,636
	Child Behaviour Intervention	2,380	239	3,383
	Children In-Home Respite Support	3,354	624	12,688
	Child Assessment & Counselling	24,171	1,681	54,964
	Children Speech & Language	3,918	1,107	14,957
	Youth Justice Service	10,081	9,057	16,080
	YCJA Psychological Reports	-	-	3,989
	Provincial FASD Clinic	18,688	3,024	31,500
	Health Court Worker Expansion Program	4,770	1,103	7,483
	Canada Prenatal Programs	6,016	400	1,562
	Moe the Mouse Comes to Ontario	3,000	-	7,665
	George Jeffrey Far North Rehab	26,088	1,691	26,565
	Health Canada Far North Rehab	12,156	-	8,939
	Health Canada FASD Clinic	3,025	-	6,116
	SNAP	20,157	45,516	17,953
	KPDSB - SPARK	3,951	-	21,438
	KPDSB - SCHOOL	-	1,356	16,853
	Youth Justice Committee	2,275	600	1,800

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

March 31, 2018

12 Allocation of Expenses (continued)	Cost Allocation		
	Building Occupancy	Professional Services (Non-Client)	Office Administration
Program			
<u>Kenora District Services Board Funded Programs</u>			
FIREFLY Child Care at Cameron Bay	\$ 46,912	\$ 11,947	\$ 1,255
FIREFLY Child Care at Evergreen	10,805	4,608	-
FIREFLY Child Care at King George	13,559	6,299	-
FIREFLY Child Care at Keewatin After School	-	1,618	-
FIREFLY Child Care at St. Louis After School	-	1,571	-
FIREFLY Child Care at Valley View After School	-	1,452	-
Kenora Early ON Centres	8,787	63	11,423

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

For the year ended March 31, 2018

	Total					Total Budgets
	Ministry Funded Programs Schedules 2 & 3	KDSB Funded Programs Schedule 4	Ministry and KDSB Funded Programs	Non Ministry Funded & SLP Programs Schedule 5	Total Programs	
Revenue						
Program Funding	\$ 9,981,240	\$ 559,891	\$ 10,541,131	\$ 321,226	\$ 10,862,357	\$ 11,681,557
Special Needs Resourcing	-	131,988	131,988	-	131,988	136,719
Interest Income	-	-	-	9,292	9,292	-
Registration Fees - paid by parents	-	414,333	414,333	-	414,333	484,299
Registration Fees - subsidized by KDSB	-	636,075	636,075	-	636,075	505,751
Recoveries and Miscellaneous Income	16,758	3,944	20,702	1,597,343	1,618,045	719,746
	9,997,998	1,746,231	11,744,229	1,927,861	13,672,090	13,528,072
Expenses						
Salaries and Wages	5,808,682	1,132,067	6,940,749	675,769	7,616,518	7,992,200
Employee Benefits	1,136,384	244,680	1,381,064	125,700	1,506,764	1,782,249
Staff Travel	196,408	2,381	198,789	50,078	248,867	321,763
Communication	178,079	18,872	196,951	17,348	214,299	198,910
Staff Training	133,318	9,701	143,019	36,361	179,380	202,975
Building Occupancy	428,649	80,063	508,712	91,773	600,485	682,741
Professional Services - Non Client	228,176	27,558	255,734	24,030	279,764	365,518
Professional Services - Client	1,150,809	-	1,150,809	310,575	1,461,384	1,815,205
Advertising and Promotion	16,169	3,995	20,164	5,303	25,467	37,739
Other Services - Bank Fees, Memberships	6,730	4	6,734	-	6,734	7,775
Other Supplies & Equipment (Office/Program)	319,828	170,850	490,678	168,121	658,799	335,520
I.T. - Supplies and Equipment (Replacements)	242,523	12,315	254,838	25,417	280,255	69,843
Insurance and Bad Debt Expense	30,280	8,178	38,458	3,738	42,196	49,407
Administration Charges to Programs	(156,643)	12,678	(143,965)	143,965	-	-
	9,719,392	1,723,342	11,442,734	1,678,178	13,120,912	13,861,845
Revenue over Expenses (Expenses over Revenue) before Undernoted Items	278,606	22,889	301,495	249,683	551,178	(333,773)
Deferred Revenue	(11,444)	(12,716)	(24,160)	(85,474)	(109,634)	-
Surplus Repayable	(62,177)	(14,202)	(76,379)	-	(76,379)	-
	(73,621)	(26,918)	(100,539)	(85,474)	(186,013)	-
Revenue over Expenses (Expenses over Revenue) for the year	\$ 204,985	\$ (4,029)	\$ 200,956	\$ 164,209	\$ 365,165	\$ (333,773)

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES
Ministry Programs
Schedule 2 - Statement of Program Revenue and Expenses
(Unaudited)

For the year ended March 31, 2018

	A476	A561	A505	A597	A463	A771	A510		
	Detail Codes		A559	A600	A600	A600	A600		
Revenue	Infant Development	Tele-Psychiatry	Residential Placement Advisory Committee	Autism Spectrum Disorder Respite Services	Intensive Child and Family Intervention	Coordinated Service Planning	Early Literacy Specialists	Community Capacity Building	Planned Out of Home Respite
\$	92,440	10,000	55,800	57,774	74,884	180,300	71,295	44,051	195,700
Provincial Ministries									
- MCYS / MCSS									
- Education									
Recoveries and Miscellaneous Income									
	92,440	10,000	55,800	57,774	74,884	180,300	71,295	44,051	195,700
Expenses									
Salaries and Wages	56,620	5,263	27,157	-	-	111,010	34,891	26,418	31,416
Employee Benefits - Statutory	2,113	361	1,947	-	-	8,618	2,559	2,499	1,877
Employee Benefits - Non-Mandatory	3,305	564	3,045	-	-	13,480	4,003	3,908	2,936
Staff Travel	216	50	3,985	-	-	4,091	1,456	314	351
Communication	1,312	-	-	-	-	1,458	1,305	952	751
Rent/Lease/Mortgage Interest	3,314	100	2,072	-	-	-	4,713	1,242	426
Utilities (Building Occupancy)	4,124	268	403	-	-	2,586	5,750	504	2,320
Staff Training and Recruitment	7,721	794	-	-	-	106	2,107	618	482
Advertising and Promotion	-	-	-	-	-	79	-	-	-
Professional/Contracted Out Services	709	281	502	-	-	12,297	738	625	715
Professional/Contracted Out I.T. Services	8	-	6	-	-	-	-	8	17
Purchased Client Services	-	-	10,524	51,708	67,021	-	12	-	131,963
Malpractice Insurance	226	26	126	-	-	500	212	150	126
Other Services - Bank Fees, Memberships	-	-	-	-	-	-	-	-	-
I.T. - Supplies and Equipment (Replacements)	1,608	309	-	-	-	3,500	5,768	1,199	932
Other Supplies & Equipment (Office/Program)	1,458	934	174	-	-	3,644	295	988	839
Administration Charges	9,706	1,050	5,859	6,066	7,863	18,931	7,486	4,626	20,549
	92,440	10,000	55,800	57,774	74,884	180,300	71,295	44,051	195,700
Revenue over Expenses (Expenses over Revenue)									
Before Undernoted Items									
Deferred Revenue	-	-	-	-	-	-	-	-	-
Surplus Repayable	-	-	-	-	-	-	-	-	-
Revenue over Expenses (Expenses over Revenue) for the Year	\$	\$	\$	\$	\$	\$	\$	\$	\$

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES
Ministry Programs
Schedule 2 - Statement of Program Revenue and Expenses
(Unaudited)

For the year ended March 31, 2018

	A405	A462	A511	A574	A545	A516	A514	A508	A489	
	Child Care Supervisor Network-Capacity	Early Years Centre Program	Children's Access Mechanism	Pediatric Rehabilitation Outreach Program	Complex Special Needs	Small Water Works Other Children	FASD Worker	Children's Community Suppc Other - Fair Workplaces, Better Jobs Act	Ontario Special Needs Strategy Integrated Rehabilitation	
Revenue										
Provincial Ministries	\$ -	\$ -	\$ 89,307	\$ 652,357	\$ 662,321	\$ 9,400	\$ 50,000	\$ 7,951	\$ -	\$ 63,200
- MCYS / MCSS	106,106	474,830	-	-	-	-	-	-	-	-
- Education	9,255	2,027	-	-	-	-	-	-	-	-
Recoveries and Miscellaneous Income	115,361	476,857	89,307	652,357	662,321	9,400	50,000	7,951	-	63,200
Expenses										
Salaries and Wages	54,068	251,960	64,441	377,478	-	-	14,674	6,146	-	13,082
Employee Benefits - Statutory	4,991	19,782	6,041	28,532	-	-	1,029	704	-	1,195
Employee Benefits - Non-Mandatory	7,807	30,940	9,448	44,626	-	-	1,609	1,101	-	1,870
Staff Travel	9,434	3,465	-	25,520	-	-	1,180	-	-	7,627
Communication	2,142	10,834	-	13,807	-	-	1,900	-	-	-
Rent/Lease/Mortgage Interest	1,657	24,659	-	-	-	-	-	-	-	-
Utilities (Building Occupancy)	1,538	24,579	-	19,985	-	-	1,800	-	-	1,500
Staff Training and Recruitment	4,898	-	-	10,177	-	-	3,600	-	-	4,495
Advertising and Promotion	-	547	-	-	-	-	5,613	-	-	-
Professional/Contracted Out Services	951	27,502	-	5,174	-	8,413	270	-	-	-
Professional/Contracted Out I.T. Services	4,998	1	-	44	-	-	-	-	-	-
Purchased Client Services	2,500	-	-	27,194	588,946	-	-	-	-	20,083
Malpractice Insurance	1,093	951	-	5,367	-	-	-	-	-	-
Other Services - Bank Fees, Memberships	-	12	-	-	-	-	-	-	-	-
I.T. - Supplies and Equipment (Replacements)	2,280	8,311	-	460	-	-	2,784	-	-	2,484
Other Supplies & Equipment (Office/Program)	3,863	23,457	-	25,495	-	-	10,291	-	-	4,228
Administration Charges	11,141	49,857	9,377	68,498	61,549	987	5,250	-	-	6,636
	113,361	476,857	89,307	652,357	650,495	9,400	50,000	7,951	-	63,200
Revenue over Expenses (Expenses over Revenue)										
Before Undernoted Items	2,000	-	-	-	11,826	-	-	-	-	-
Deferred Revenue	(2,000)	-	-	-	(11,826)	-	-	-	-	-
Surplus Repayable	(2,000)	-	-	-	(11,826)	-	-	-	-	-
Revenue over Expenses (Expenses over Revenue) for the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES

**Ministry Programs
Schedule 2 - Statement of Program Revenue and Expenses
(Unaudited)**

For the year ended March 31, 2018

	9253	9254	9256	9258	A839	A808	A852	A854	Total
Revenue	Children Behaviour Intervention	Children In-Home Respite Support	Child Assessment & Counselling	Children Speech & Language	Youth Justice Service	YCJA Psychological Reports	Provincial FASD Clinic	Youth Mental Health Court Worker Expansion Program	Ministry Funded Programs
Provincial Ministries									
- MCYS / MCSS	\$ 32,212	\$ 120,830	\$ 525,724	\$ 142,333	\$ 153,143	\$ 38,000	\$ 300,000	\$ 132,299	\$ 7,802,880
- Education	-	-	-	-	-	-	-	-	580,936
Recoveries and Miscellaneous Income	-	5,019	-	-	-	-	-	-	16,301
	32,212	125,849	525,724	142,333	153,143	38,000	300,000	132,299	8,400,117
Expenses									
Salaries and Wages	18,358	33,214	347,226	91,149	93,018	-	165,365	87,055	4,834,249
Employee Benefits - Statutory	935	2,171	26,255	4,987	6,289	-	12,129	6,983	375,300
Employee Benefits - Non-Mandatory	1,463	3,396	41,066	7,800	9,837	-	18,971	10,923	587,004
Staff Travel	590	230	1,737	628	405	-	5,296	2,345	176,711
Communication	349	790	8,282	1,695	1,390	-	3,373	2,057	166,195
Rent/Lease/Mortgage Interest	842	1,034	7,044	1,004	3,107	-	5,475	2,072	133,571
Utilities (Building Occupancy)	1,538	2,320	17,127	2,914	6,974	-	13,213	2,698	218,410
Staff Training	2,793	319	2,212	3,032	3,499	-	5,256	4,660	105,600
Advertising and Promotion	-	-	-	-	-	-	-	-	16,127
Professional/Contracted Out Services	236	613	1,669	1,095	9,040	-	3,024	1,103	173,014
I.T. - Supplies and Equipment (Replacements)	3	11	12	12	17	-	-	-	5,599
Purchased Client Services	-	67,173	-	50	14	3,358	29,643	-	1,056,718
Insurance	55	150	1,101	271	221	-	452	287	28,589
Other Services - Bank Fees, Memberships	-	-	-	-	-	-	-	-	5,230
I.T. - Supplies and Equipment (Replacements)	955	607	8,666	4,007	1,735	-	-	2,884	234,824
Other Supplies & Equipment (Office/Program)	712	1,133	8,363	8,732	1,517	-	6,303	1,749	299,503
Administration Charges	3,383	12,688	54,964	14,957	16,080	3,989	31,500	7,483	(265,534)
	32,212	125,849	525,724	142,333	153,143	7,347	300,000	132,299	8,151,110
Revenue over Expenses (Expenses over Revenue)									
Before Undernoted Items	-	-	-	-	-	30,653	-	-	249,007
Deferred Revenue	-	-	-	-	-	-	-	-	(2,000)
Surplus Repayable	-	-	-	-	-	(30,653)	-	-	(42,479)
	-	-	-	-	-	(30,653)	-	-	(44,479)
Revenue over Expenses (Expenses over Revenue) for the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 204,528

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, 2018

	Canada Prenatal Programs	Canada Prenatal Program - Education	Moe the Mouse Health Canada	George Jeffrey Far North Rehab	Health Canada Far North Rehab	FASD Clinic Health Canada	SNAP/NPC	SPARK	SCHOOL	Youth Justice Committee (MAG)	Total Programs
Revenue											
Program Funding	\$ 108,770	\$ -	\$ 84,329	\$ 253,000	\$ 110,444	\$ 61,154	\$ 471,261	\$ 311,779	\$ 160,508	\$ 36,179	\$ 1,597,424
Recoveries and Miscellaneous Income	-	457	-	-	-	-	-	-	-	-	457
	108,770	457	84,329	253,000	110,444	61,154	471,261	311,779	160,508	36,179	1,597,881
Expenses											
Salaries and Wages	74,150	-	53,748	149,806	57,067	8,328	288,926	208,214	108,607	25,587	974,433
Employee Benefits - Satutory	5,861	-	4,027	13,553	5,467	533	15,812	15,521	6,025	1,092	67,891
Employee Benefits - Non-Mandatory	9,167	-	6,298	21,198	8,551	834	24,732	24,277	9,424	1,708	106,189
Staff Travel	1,223	-	2,476	597	579	1,800	2,560	6,000	4,451	11	19,697
Communication	2,031	-	82	2,747	10	-	4,497	130	1,187	1,200	11,884
Rent/Lease/Mortgage Interest	-	-	-	14,594	12,156	1,825	18,057	2,413	-	-	49,045
Utilities (Building Occupancy)	6,016	-	3,000	11,494	-	1,200	2,100	1,538	-	2,275	27,623
Staff Training	20	-	500	382	1,000	750	18,719	720	5,569	58	27,718
Advertising and Promotion	42	-	-	-	-	-	-	-	-	-	42
Professional/Contracted Out Services	400	-	-	1,691	-	-	45,516	-	1,356	600	49,563
Purchased Client Services	384	-	3,981	9,862	16,000	38,148	1,140	24,576	-	-	94,091
Insurance	122	-	-	511	-	-	-	-	458	600	1,691
Other Services - Bank Fees, Memberships	-	-	-	-	-	-	1,500	-	-	-	1,500
I.T. - Supplies and Equipment (Replacements)	-	-	-	-	-	-	6,329	-	1,370	-	7,699
Other Supplies & Equipment (Office/Program)	7,792	-	2,552	-	675	1,620	3,722	2,459	257	1,248	20,325
Administration Charges	1,562	-	7,665	26,565	8,939	6,116	17,953	21,438	16,853	1,800	108,891
	108,770	-	84,329	253,000	110,444	61,154	451,563	307,286	155,557	36,179	1,568,282
Revenue Over Expenses (Expenses over Revenue)											
Before Undernoted Items	-	457	-	-	-	-	19,698	4,493	4,951	-	29,599
Deferred Revenue	-	-	-	-	-	-	-	(4,493)	(4,951)	-	(9,444)
Surplus Repayable	-	-	-	-	-	-	(19,698)	-	-	-	(19,698)
	-	-	-	-	-	-	(19,698)	(4,493)	(4,951)	-	(29,142)
Revenue over Expenses (Expenses over Revenue)											
for the Year	\$ -	\$ 457	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 457

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES
 Kenora District Services Board Funded Programs
 Schedule 4 - Statement of Program Revenue and Expenses
 (Unaudited)

For the year ended March 31, 2018

	Cameron Bay Child Care	Cameron Bay Teachers Resource	Evergreen Child Care	King George Child Care	King George Summer Camp	Keewatin After School	St. Louis After School
Revenue							
Kenora District Services Board							
Subsidized Fees	\$ 86,238	\$ -	\$ 100,117	\$ 111,641	\$ 35,510	\$ 9,720	\$ 22,457
Special Needs Resourcing	344,125	131,988	77,488	60,880	-	-	-
General Operating Grant	13,375	-	-	-	-	-	-
One Time Funding	96,341	-	44,172	80,372	16,519	12,982	34,447
Registration Fees	965	-	-	-	2,979	-	-
Miscellaneous Income							
	541,044	131,988	221,777	252,893	55,008	22,702	56,904
Expenses							
Salaries and Wages	308,319	116,689	177,338	161,804	39,602	18,800	45,679
Employee Benefits - Satutory	30,677	10,630	16,409	13,046	2,224	900	3,685
Employee Benefits - Non-Mandatory	47,982	16,627	25,665	20,405	3,479	1,408	5,765
Staff Travel	853	495	46	150	245	139	24
Communication	4,499	1,468	2,999	3,278	547	596	670
Rent/Lease/Mortgage Interest	-	-	7,541	13,072	-	-	-
Utilities (Building Occupancy)	46,912	-	3,264	487	-	-	-
Staff Training	1,890	1,841	1,195	1,009	788	939	619
Advertising and Promotion	2,974	-	153	133	-	3	6
Professional/Contracted Out Services	8,624	3,323	2,775	2,692	2,059	1,618	1,571
Professional/Contracted Out I.T. Services	-	-	-	-	-	-	-
Food	20,096	-	16,279	21,881	109	327	804
Insurance	648	832	559	559	416	416	416
Other Services - Bank Fees, Memberships	-	-	-	-	-	-	-
I.T. - Supplies and Equipment (Replacements)	3,811	2,257	3,806	2,238	-	-	-
Other Supplies & Equipment (Office/Program)	61,927	1,950	12,941	19,851	1,221	1,044	1,313
Bad Debt Expense	1,124	-	72	160	-	-	192
Administration Charges	-	-	-	-	-	-	-
	540,336	156,112	271,042	260,765	50,690	26,190	60,744
Revenue Over Expenses (Expenses over Revenue)	708	(24,124)	(49,265)	(7,872)	4,318	(3,488)	(3,840)
Before Undernoted Items							
Deferred Revenue	-	-	-	-	-	-	-
Surplus Repayable	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Revenue over Expenses (Expenses over Revenue) for the Year	\$ 708	\$ (24,124)	\$ (49,265)	\$ (7,872)	\$ 4,318	\$ (3,488)	\$ (3,840)

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES
 Kenora District Services Board Funded Programs
 Schedule 4 - Statement of Program Revenue and Expenses
 (Unaudited)

For the year ended March 31, 2018

	King George After School	Evergreen After School	Valleyview After School	Wage Improvement Funding	KDSB Early ON	Total Programs
Revenue						
Kenora District Services Board						
Subsidized Fees	\$ 30,776	\$ 25,107	\$ 52,253	\$ -	\$ 162,256	\$ 636,075
Special Needs Resourcing	-	-	-	-	-	131,988
General Operating Grant	-	-	-	-	-	482,493
One Time Funding	-	-	-	64,023	-	77,398
Registration Fees	38,482	26,193	64,825	-	-	414,333
Miscellaneous Income	-	-	-	-	-	3,944
	69,258	51,300	117,078	64,023	162,256	1,746,231
Expenses						
Salaries and Wages	32,972	47,835	45,590	40,067	97,372	1,132,067
Employee Benefits - Statutory	1,270	1,188	2,237	3,315	9,844	95,425
Employee Benefits - Non-Mandatory	1,986	1,859	3,499	5,184	15,396	149,255
Staff Travel	-	18	-	-	411	2,381
Communication	1,104	758	1,267	-	1,686	18,872
Rent/Lease/Mortgage Interest	-	-	-	-	4,048	24,661
Utilities (Building Occupancy)	-	-	-	-	4,739	55,402
Staff Training	454	886	-	-	80	9,701
Advertising and Promotion	8	7	15	-	696	3,995
Professional/Contracted Out Services	1,548	1,833	1,452	-	-	27,495
Professional/Contracted Out I.T. Services	-	-	-	-	63	63
Food	695	982	1,644	-	-	62,817
Insurance	416	416	416	-	230	5,324
Other Services - Bank Fees, Memberships	-	-	-	-	4	4
I.T. - Supplies and Equipment (Replacements)	-	-	-	-	203	12,315
Other Supplies & Equipment (Office/Program)	971	1,237	2,233	-	3,345	108,033
Bad Debt Expense	-	725	581	-	-	2,854
Administration Charges	-	-	-	1,255	11,423	12,678
	41,424	57,744	58,934	49,821	149,540	1,723,342
Revenue Over Expenses (Expenses over Revenue) Before Undermoted Items	27,834	(6,444)	58,144	14,202	12,716	22,889
Deferred Revenue	-	-	-	-	(12,716)	(12,716)
Surplus Repayable	-	-	-	(14,202)	-	(14,202)
	-	-	-	(14,202)	(12,716)	(26,918)
Revenue over Expenses (Expenses over Revenue) for the Year	\$ 27,834	\$ (6,444)	\$ 58,144	\$ -	\$ -	\$ (4,029)

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES
Non-Ministry Funded Programs
Schedule 5 - Statement of Program Revenue and Expenses
(Unaudited)

For the year ended March 31, 2018

	North Words Contract NHU	Community Care Access Contract	Northwest Catholic District School Board Speech Contract	Kenora Chiefs Advisory Jordan's Principle	Kenora Chiefs Advisory FASD	Private Contracts	Jordan's Principle	Triple P.L.A.Y. Program & Admin	Triple P.L.A.Y. Joshua Grant	Triple P.L.A.Y. Endowment Fund
Revenue										
Recoveries and Miscellaneous Income	\$ 95,448	\$ 168,695	\$ 57,083	\$ 656,136	\$ 29,931	\$ 401,916	\$ 210,983	\$ 111,241	\$ -	\$ 8,020
Interest	-	-	-	-	-	-	-	-	-	-
	95,448	168,695	57,083	656,136	29,931	401,916	210,983	111,241	-	8,020
Expenses										
Salaries and Wages	71,032	72,554	30,156	313,848	10,693	117,741	-	30,887	-	5,338
Employee Benefits - Statutory	7,201	6,360	1,405	21,461	528	7,010	-	3,133	-	804
Employee Benefits - Non-Mandatory	11,263	9,947	2,198	33,567	825	10,964	-	4,899	-	1,258
Staff Travel	483	4,134	94	21,499	5,231	13,560	-	-	-	-
Communication	-	6,445	888	8,668	-	794	-	553	-	-
Rent/Lease/Mortgage Interest	-	777	1,746	-	-	2,188	-	-	-	-
Utilities (Building Occupancy)	-	307	8,274	74,881	3,600	-	-	-	-	-
Staff Training	-	-	-	18,099	2,001	2,623	-	-	-	-
Advertising and Promotion	-	-	-	5,303	-	-	-	-	-	-
Professional/Contracted Out Services	811	3,116	748	10,000	-	-	-	-	-	-
Professional/Contracted Out I.T. Services	-	-	-	-	-	-	-	-	-	-
Purchased Client Services	890	49,414	-	39,896	-	21,837	198,538	-	-	-
Insurance	216	1,451	121	1,950	-	-	-	-	-	-
Other Services - Bank Fees, Memberships	-	-	-	-	-	-	-	-	-	-
I.T. - Supplies and Equipment (Replacements)	1,443	-	-	23,974	-	-	-	-	-	-
Other Supplies & Equipment (Office/Program)	2,109	2,679	1,737	27,984	1,216	1,527	-	70,824	722	-
Administration Charges to Programs	-	27,735	5,772	53,380	5,837	34,796	12,445	-	-	-
	95,448	184,919	53,139	654,510	29,931	213,040	210,983	110,296	722	7,400
Revenue Over Expenses (Expenses over Revenue)										
Before Undermoted items	-	(16,224)	3,944	1,626	-	188,876	-	945	(722)	620
Deferred Revenue	-	-	-	(1,626)	-	(79,883)	-	-	-	-
Surplus Repayable	-	-	-	-	-	-	-	-	-	-
	-	-	-	(1,626)	-	(79,883)	-	-	-	-
Revenue over Expenses (Expenses over Revenue) for the Year	\$ -	\$ (16,224)	\$ 3,944	\$ -	\$ -	\$ 108,993	\$ -	\$ 945	\$ (722)	\$ 620

FIREFLY - PHYSICAL, EMOTIONAL, DEVELOPMENTAL AND COMMUNITY SERVICES
Non-Ministry Funded Programs
Schedule 5 - Statement of Program Revenue and Expenses
(Unaudited)

For the year ended March 31, 2018

	Rainy River Best Start	Making Connections DRYDEN	Non Budget Proceeds	Children's Hospital of Eastern Ontario	CANS Training	Minto Parent Resource Centre Kitchen Funds	Minto Parent Resource Centre Endowment Fund	Total Programs
Revenue								
Recoveries and Miscellaneous Income	\$ -	\$ 69,598	\$ 18,027	\$ 38,950	\$ 15,295	\$ 32,231	\$ 5,015	\$ 1,918,569
Interest	-	-	9,292	-	-	-	-	9,292
	-	69,598	27,319	38,950	15,295	32,231	5,015	1,927,861
Expenses								
Salaries and Wages	-	-	7,364	16,156	-	-	-	675,769
Employee Benefits - Statutory	-	-	647	475	-	-	-	49,024
Employee Benefits - Non-Mandatory	-	-	1,012	743	-	-	-	76,676
Staff Travel	-	-	155	431	4,491	-	-	50,078
Communication	-	-	-	-	-	-	-	17,348
Rent/Lease/Mortgage Interest	-	-	-	-	-	-	-	4,711
Utilities (Building Occupancy)	-	-	-	-	-	-	-	87,062
Staff Training	4,098	-	-	2,790	6,750	-	-	36,361
Advertising and Promotion	-	-	-	9,355	-	-	-	5,303
Professional/Contracted Out Services	-	-	-	-	-	-	-	24,030
Professional/Contracted Out I.T. Services	-	-	-	-	-	-	-	310,575
Purchased Client Services	-	-	-	-	-	-	-	3,738
Insurance	-	-	-	-	-	-	-	-
Other Services - Bank Fees, Memberships	-	-	-	-	-	-	-	-
I.T. - Supplies and Equipment (Replacements)	-	-	(5,000)	5,000	-	-	-	25,417
Other Supplies & Equipment (Office/Program)	-	32,725	112	-	89	19,957	6,440	168,121
Administration Charges to Programs	-	-	-	4,000	-	-	-	143,965
	4,098	32,725	4,290	38,950	11,330	19,957	6,440	1,678,178
Revenue Over Expenses (Expenses over Revenue)	(4,098)	36,873	23,029	-	3,965	12,274	(1,425)	249,683
Before Undermotred items	-	-	-	-	(3,965)	-	-	(85,474)
Deferred Revenue	-	-	-	-	-	-	-	-
Surplus Repayable	-	-	-	-	(3,965)	-	-	(85,474)
	\$ (4,098)	\$ 36,873	\$ 23,029	\$ -	\$ -	\$ 12,274	\$ (1,425)	\$ 164,209