



# FIREFLY

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

## *Financial Statements*

*For the Year Ended March 31, 2013*

**FIREFLY – PHYSICAL, EMOTIONAL, DEVELOPEMENTAL  
AND COMMUNITY SERVICES**

**Financial Statements**

For the year ended March 31, 2013

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## Independent Auditor's Report

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### To the Members

#### 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, 2013, March 31, 2012 and April 1, 2011, and the statement of operations and changes in unrestricted net assets and the statement of cash flows for the years ended March 31, 2013 and March 31, 2012, and a summary of significant accounting policies and other explanatory information.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, 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 audits. We conducted our audits in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

#### Basis for Qualified Opinion

As disclosed in the Summary of Significant Accounting Policies and Note 12 to the financial statements, accumulated vacation pay and accumulated overtime pay is not accrued as a liability in the financial statements, as these amounts are not eligible for funding until paid. Under Canadian accounting standards for not-for-profit organizations, these amounts should be expensed and accrued as earned.

The summary of significant accounting policies also 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 amortization. In addition, restricted contributions related to capital assets are being recorded as revenue in the statement of operations in the year received, instead of being amortized to revenue over the estimated useful lives of the related capital assets. Under Canadian accounting standards for not-for-profit organizations, capital assets should be amortized over their estimated useful lives and restricted contributions relating to the capital assets, should be amortized to revenue on the same basis. If capital assets and deferred contributions had been recorded, capital assets and deferred contributions would have increased by the original cost of the assets less the accumulated amortization to date.

In common with many charitable organizations, the entity derives revenue from donations and fund raising, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the organization. We were unable to determine whether any adjustments might be necessary to donation revenue and fund raising excess of revenues over expenses in the years ended March 31, 2013 and March 31, 2012 and assets and net assets as at March 31, 2013, March 31, 2012 and April 1, 2011.

#### **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, 2013, March 31, 2012 and April 1, 2011 and the results of its operations and its cash flows for the years ended March 31, 2013 and March 31, 2012, in accordance with Canadian accounting standards for not-for-profit organizations.

The image shows a handwritten signature in cursive script that reads "BDO Canada LLP". The signature is written in black ink and is positioned above the printed name of the firm.

Chartered Accountants, Licensed Public Accountants

Kenora, Ontario  
June 14, 2013

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

|  | March 31<br>2013 | March 31<br>2012 | 1 April<br>2011 |
|--|------------------|------------------|-----------------|
| <b>Assets</b>                            |                  |                  |                 |
| <b>Current</b>                           |                  |                  |                 |
| Cash and Short Term Investments (Note 3) | \$ 1,308,178     | \$ 1,261,803     | \$ 1,021,160    |
| Accounts Receivable (Note 4)             | 183,891          | 137,254          | 188,142         |
| Prepaid Expenses                         | 62,687           | 108,629          | 71,046          |
|  | \$ 1,554,756     | \$ 1,507,686     | \$ 1,280,348    |
| <b>Liabilities and Net Assets</b>        |                  |                  |                 |
| <b>Current</b>                           |                  |                  |                 |
| Accounts Payable (Note 5)                | 401,410          | 349,076          | 388,104         |
| Deferred Revenue ( Note 6)               | 404,381          | 330,894          | 338,756         |
| Surplus Repayable (Note 7)               | 39,790           | 203,144          | -               |
|  | 845,581          | 883,114          | 726,860         |
| <b>Net Assets</b>                        |                  |                  |                 |
| Internally Restricted (Note 8)           | 8,691            | 8,691            | 8,691           |
| Unrestricted (Note 9)                    | 700,485          | 615,881          | 544,797         |
|  | 709,176          | 624,572          | 553,488         |
|  | \$ 1,554,756     | \$ 1,507,686     | \$ 1,280,348    |

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 and Changes in Unrestricted Net Assets**

| <b>For the year ended March 31</b>  | <b>2013</b>         |                     | <b>2012</b>         |
|---|---------------------|---------------------|---------------------|
|   | <u>Budget</u>       | <u>Actual</u>       | <u>Actual</u>       |
| <b>Revenue (Schedule 1)</b>   | <b>\$ 9,624,390</b> | <b>\$ 9,747,820</b> | <b>\$ 9,787,791</b> |
| <b>Expenses (Schedule 1)</b>  |                     |                     |                     |
| Salaries and Wages  | 5,798,967           | 5,443,156           | 5,196,135           |
| Employee Benefits   | 1,197,359           | 1,110,508           | 1,041,578           |
| Staff Travel  | 305,556             | 347,170             | 343,657             |
| Staff Training  | 57,901              | 48,299              | 149,132             |
| Building Occupancy  | 613,563             | 584,584             | 556,376             |
| Professional Services - Non Client  | 85,381              | 140,422             | 280,999             |
| Program Expenses  | 228,987             | 284,943             | 344,556             |
| Professional Services - Client  | 714,581             | 723,946             | 681,997             |
| Food and Personal Needs   | 33,140              | 54,943              | 50,032              |
| Promotion and Publicity   | 24,305              | 53,143              | 32,669              |
| Office Administration   | 267,987             | 330,094             | 350,678             |
| Replacements  | 51,801              | 25,104              | 64,827              |
| Miscellaneous   | 59,955              | 41,310              | 36,292              |
| Administration Charges to Programs  | 48,511              | 45,384              | 51,747              |
|   | <u>9,487,992</u>    | <u>9,233,006</u>    | <u>9,180,675</u>    |
| <b>Excess of revenue over expenses before the undernoted items</b>                                  | <b>136,399</b>      | <b>514,814</b>      | <b>607,116</b>      |
| Deferred revenue  | (136,399)           | (386,317)           | (318,143)           |
| Surplus repayable   | -                   | (39,790)            | (203,144)           |
| Transfer to Kenora and Lake of the Woods Regional Community Foundation and Dufrense Inc. Foundation | -                   | (5,311)             | (14,747)            |
| <b>Excess of revenue over expenses for the year</b>   | <b>-</b>            | <b>83,396</b>       | <b>71,084</b>       |
| <b>Unrestricted net assets, beginning of the year</b>   |                     | <b>615,881</b>      | <b>-</b>            |
| Net transfer from internally restricted net assets (Note 8)   |                     | -                   | -                   |
| Net transfer from unrestricted net assets   | \$                  | 1,208               | -                   |
| Net transfer on amalgamation  |                     | -                   | 544,797             |
| <b>Unrestricted net assets, end of the year</b>   | <b>\$</b>           | <b>700,485</b>      | <b>\$ 615,881</b>   |

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

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

| <b>For the year ended March 31</b>                        | <b>2013</b>               | <b>2012</b>               |
|---|---------------------------|---------------------------|
| <b>Cash flows from operating activities</b>               |                           |                           |
| Excess of revenue over expenses for the year              | \$ 83,396                 | \$ 71,084                 |
| Changes in non-cash working capital balances              |                           |                           |
| Accounts receivable                                       | (46,637)                  | (6,121)                   |
| Prepaid expenses  | 45,942                    | (37,583)                  |
| Accounts payable  | 52,333                    | 19,949                    |
| Surplus Repayable   | (163,354)                 | 203,144                   |
| Deferred revenue  | 73,487                    | 54,345                    |
|   | <u>(38,229)</u>           | <u>233,734</u>            |
| <b>Cash flows from financing activities</b>               |                           |                           |
| Net transfers on amalgamation                             | -                         | 544,797                   |
| Net transfers to or from Unrestricted Net Assets          | 1,208                     | -                         |
| Net transfers to or from Internally Restricted Net Assets | -                         | -                         |
|   | <u>1,208</u>              | <u>544,797</u>            |
| <b>Decrease (increase) in cash</b>                        | <b>46,375</b>             | <b>849,615</b>            |
| <b>Cash and short term investments, beginning of year</b> | <b><u>1,261,803</u></b>   | <b><u>412,188</u></b>     |
| <b>Cash and short term investmentss, end of year</b>      | <b><u>\$1,308,178</u></b> | <b><u>\$1,261,803</u></b> |

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

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

**March 31, 2013**

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

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

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

The organization is exempt from income tax under the Income Tax Act.

**b. Revenue Recognition**

The Agency operates using a modified accrual basis of accounting as defined by Ministry of Community and Social Services. This method of accounting requires the inclusion of short term accruals of revenue and normal operating expenditures in determination of operating results for a given time period. Short term accruals are defined as payable or receivable within 30 days of year end.

Modified accrual basis as defined by the Ministry, does not recognize non-cash transactions such as depreciation, charges/appropriations to reserves or allowance as these expense do not represent an actual cash expenditure related to the current period.

**c. Capital Assets**

Expenditures for the capital assets are included in the statement of revenue expenditure for the year and consequently are not reflected on the statement of financial position. In addition, no amortization is recorded in the accounts on these acquisitions.

**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.

**e. Accrued Vacation Pay**

The Agency does not accrue any liability for vacation pay or overtime pay. Vacation pay and overtime pay is charged to operations in the year in which payment is made.

**f. 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.



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

**March 31, 2013**

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

**g. 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.

**h. 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.

**2. First Time Adoption of Canadian Accounting Standards for Not-for-Profit Organizations**

Effective April 1, 2012, the organization adopted the requirements of the new accounting framework, Canadian accounting standards for not-for-profit organizations (ASNPO) or Part III of the requirements of the Canadian Institute of Chartered Accountants (CICA) Handbook - Accounting. These are the organization's first financial statements prepared in accordance with this framework, including the application of the transitional provisions of Section 1501, First-time Adoption. Section 1501 requires retrospective application of the accounting standards with certain elective exemptions and mandatory exceptions. The accounting policies set out in Note 1 - Significant Accounting Policies have been applied in preparing the financial statements for the year ended March 31, 2013, the comparative information presented in the financial statements for the year ended March 31, 2012 and in the preparation of an opening statement of financial position at April 1, 2011, the date of transition to ASNPO.

The organization issued financial statements for the year ended March 31, 2012 using generally accepted accounting principles prescribed by the CICA Handbook - Accounting Part V - Pre-changeover Accounting Standards. The adoption of ASNPO did not result in any adjustments to the previously reported assets, liabilities, net assets, excess of revenue over expenses or cash flows of the organization.

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

**March 31, 2013**

**3 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 0.6%.

**4 Accounts Receivable**

|  | <b>2013</b> | <b>2012</b> |
|--|-------------|-------------|
| Kenora District Services Board                         | \$ 20,935   | \$ 6,462    |
| Advances to Employees                                  | (585)       | 142         |
| Goods and Services Tax & Harmonized Sales Tax Rebates  | 60,851      | 80,953      |
| Registration Fees                                      | 50,434      | 43,033      |
| Miscellaneous Receivables                              | 36,303      | 0           |
| LEAP   | 1,255       | 8,593       |
| Northwestern Health Unit - NorthWords SLP Program      | 16,042      | 0           |
| Northwest Catholic District School Board - SLP Program | 794         | 3,583       |
| Allowance for Doubtful Accounts                        | (2,139)     | (5,512)     |
|  | \$ 183,891  | \$ 137,254  |

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.

**5 Accounts Payable**

|                        | <b>2013</b> | <b>2012</b> |
|------------------------|-------------|-------------|
| Trade accounts payable | \$ 210,457  | \$ 178,508  |
| Accrued payroll        | 162,404     | 148,035     |
| Accrued liabilities    | 7,680       | 6,816       |
| Miscellaneous payables | 20,870      | 15,716      |
|                        | \$ 401,410  | \$ 349,075  |

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, 2013

**6 Deferred Revenue**

|   | 2013              | 2012              |
|---|-------------------|-------------------|
| FIREFLY Child Care Programs   | \$ 78,573         | 73,126            |
| Sioux Lookout Best Start Hub  | (1)               | 807               |
| Best Start Network Funds  | 20,006            | 9,121             |
| Kenora & LOW Community Foundation - Strengthening Families Future       | 5,000             | -                 |
| Children's Hospital of Eastern Ontario - Amalgamation Research Grant    | 30,825            | -                 |
| Triple P.L.A.Y. Children's Fund   | 86,810            | 90,548            |
| Triple P.L.A.Y. City of Kenora Grant                                    | 11,119            | 12,786            |
| Triple P.L.A.Y. Endowment Fund  | 368               | 299               |
| Service Contracts   | -                 | 40,085            |
| Minto Kitchen Funds   | 7,142             | 11,370            |
| Community Care Access Contract  | 113,668           | 42,774            |
| Northwest Catholic District School Board SLP Contract                   | 12,080            | 15,663            |
| Dryden Regional Health Centre SLP Contract                              | 8,007             | -                 |
| Canada Prenatal Nutrition Programs                                      | 655               | 33                |
| First Nations & Inuit Health Canada - Service Mapping & Worker Training | -                 | 18,089            |
| Roots of Empathy Program Funding  | 17,378            | 3,441             |
| Sioux Lookout Best Start Hub - Transfer from PCCY                       | 12,751            | 12,751            |
| <b>Total Deferred Revenue from Statement of Revenue and Expenses</b>    | <b>\$ 404,381</b> | <b>\$ 330,894</b> |

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

**7 Surpluses Repayable**

|   | 2013             | 2012              |
|---|------------------|-------------------|
| MCSS - Targeted Increase New Mental Health Workers        | \$ -             | \$ 47,953         |
| MCSS - Mental Health Workers in Schools                   | -                | 52,834            |
| MCSS - Youth Mental Health Court Worker Expansion Program | -                | 35,101            |
| MAG - Supervised Access Service                           | 20,588           | 14,888            |
| MAG - Youth Justice Committee                             | 3,350            | 10,504            |
| CCR/MCYS - ABA Consultant Program                         | 15,852           | 41,864            |
|   | <b>\$ 39,790</b> | <b>\$ 203,144</b> |

**8 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:

| Net assets restricted for:                  | Net Transfer       |                         |                    |
|---|--------------------|-------------------------|--------------------|
|   | Opening<br>Balance | to / from<br>Operations | Closing<br>Balance |
| Child Care Programs-Playground Construction | \$ 8,691           | \$ -                    | \$ 8,691           |

**9 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.

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

**March 31, 2013**

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**10 Commitment**

The organization is committed to rent office and program space in the amount of \$18,775 monthly, for various locations in Kenora, Dryden, Sioux Lookout, Fort Frances and Red Lake.

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.

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**11 Economic Dependence**

FIREFLY received approximately 89% (2012-86%) 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.

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**12 Contingent Liability**

The maximum liability for accrued vacation and overtime pay in 2013 is \$205,374 (2012 - \$245,149).

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**13 Public Sector Salary Disclosure Act**

For 2013, one employee was paid a salary, as defined in the Public Sector Salary Disclosure Act, 1996 of \$100,000 or more.

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**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 Association'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 Association encounters difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operations liquidity requirements, the Association 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 Association has sufficient cashflow to cover them as they fall due.

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

**March 31, 2013**

**15 Allocation of Expenses**

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

| Program  | Cost Allocation       |  |                          |
|--|-----------------------|--|--------------------------|
|  | Building<br>Occupancy | Professional<br>Services<br>(Non-Client) | Office<br>Administration |
| <b><u>Ministry Funded Programs</u></b>                       |                       |  |                          |
| Administrative Support                                       | 62,131                | 11,562                                   | 61,541                   |
| Child Assessment and Counselling                             | 32,849                | 4,396                                    | 15,039                   |
| Child Speech and Language                                    | 2,931                 | 821                                      | 330                      |
| Child and Family Intervention Service                        | 101,240               | 35,102                                   | 82,877                   |
| Zero to Six Service  | 3,962                 | 898                                      | 1,309                    |
| Targeted Increase - New Mental Health Workers                | 5,919                 | 654                                      | 8,827                    |
| Mental Health Workers in Schools                             | 3,271                 | 1,035                                    | 688                      |
| Youth Justice Service  | 6,919                 | 831                                      | 2,452                    |
| Youth Mental Health Court Worker Expansion Program           | 7,381                 | 986                                      | 3,942                    |
| Community Capacity Building                                  | 6,654                 | 5,565                                    | 1,863                    |
| Intensive Child and Family Intervention                      | 1,599                 | 431                                      | 1,062                    |
| Residential Placement Advisory Committee                     | 11,973                | 404                                      | 1,473                    |
| Telepsychiatry   | 4,032                 | -  | 147                      |
| Child Care Special Needs Resourcing                          | 4,264                 | 624                                      | 1,774                    |
| Early Years Centre Program                                   | 47,040                | 17,058                                   | 19,460                   |
| Early Literacy Specialists                                   | 3                     | 130                                      | 514                      |
| Data Analysis Coordinator                                    | 6,347                 | 1,030                                    | 2,840                    |
| Children's Intake  | 81,081                | 7,409                                    | 43,147                   |
| Pediatric Rehabilitation Outreach Program                    | 30,858                | 6,679                                    | 9,573                    |
| Psychology   | 3,101                 | 1,046                                    | 3,812                    |
| Out of Home Respite Services                                 | 11,634                | 1,128                                    | 5,031                    |
| Adult Assessment & Counseling                                | 18,688                | 1,798                                    | 10,040                   |
| Child Behaviour Intervention                                 | 3,856                 | 158                                      | 1,185                    |
| Children's Community Support                                 | 12,421                | 725                                      | 7,974                    |
| Canada Prenatal Programs                                     | 3,752                 | 3,532                                    | 3,085                    |
| In Home Respite Support                                      | 7,595                 | 164                                      | 1,646                    |
| Infant Development   | 15,549                | 1,588                                    | 2,811                    |
| Supervised Access Service                                    | 11,107                | 200                                      | 2,816                    |
| Youth Justice Committee                                      | -                     | 0  | 650                      |
| <b><u>Kenora District Services Board Funded Programs</u></b> |                       |  |                          |
| FIREFLY Child Care at Cameron Bay                            | 27,480                | -  | 5,512                    |
| FIREFLY Child Care at Lakewood                               | 18,378                | 364                                      | 979                      |
| FIREFLY Child Care at King George                            | 5,733                 | -  | 1,124                    |
| Sioux Lookout Best Start Hub                                 | 5,068                 | -  | 1,827                    |
| Evergreen Afer School Program                                | -                     | -  | 185                      |
| Keewatin After School Program                                | -                     | -  | 618                      |
| Valleyview After School Program                              | -                     | -  | 163                      |
| St. Louis After School Program                               | -                     | -  | 89                       |

**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, 2013

|   | Ministry<br>Funded<br>Programs<br>Schedules 2 & 3 | KDSB<br>Funded<br>Programs<br>Schedule 4 | Total<br>Ministry<br>and KDSB<br>Funded<br>Programs | Non Ministry<br>Funded<br>Programs<br>Schedule 7 | Total<br>Programs | Total<br>Budgets |
|---|---|--|---|--|-------------------|------------------|
| <b>Revenue</b>  |   |  |   |  |                   |                  |
| Program Funding   | \$ 8,170,801                                      | \$ 394,741                               | \$ 8,565,542  | \$ -   | \$ 8,565,542      | \$ 8,616,194     |
| Wage Subsidy  | -   | 86,397                                   | 86,397  | -  | 86,397            | 94,754           |
| One Time Funding  | -   | 103,761                                  | 103,761   | -  | 103,761           | 223,445          |
| Interest Income   | -   | -  | -   | 7,508  | 7,508             | -                |
| Deferred Revenue  | 147,236   | 74,411                                   | 221,647   | 188,258  | 409,905           | 232,323          |
| Registration Fees   | -   | 311,194                                  | 311,194   | -  | 311,194           | 245,306          |
| Recoveries and Miscellaneous Income   | 33,846  | 5,533                                    | 39,379  | 178,750  | 218,129           | 171,836          |
| Administration Charges from Programs  | 44,084  | 1,300                                    | 45,384  | -  | 45,384            | 40,534           |
|   | <b>8,395,967</b>                                  | <b>977,337</b>                           | <b>9,373,304</b>                                    | <b>374,516</b>                                   | <b>9,747,820</b>  | <b>9,624,390</b> |
| <b>Expenses</b>   |   |  |   |  |                   |                  |
| Salaries and Wages  | 4,780,801   | 662,355                                  | 5,443,156   | -  | 5,443,156         | 5,798,967        |
| Employee Benefits   | 982,645   | 127,509                                  | 1,110,154   | 354  | 1,110,508         | 1,197,359        |
| Staff Travel  | 341,156   | 4,994                                    | 346,150   | 1,020  | 347,170           | 305,556          |
| Staff Training  | 46,723  | 1,530                                    | 48,253  | 46   | 48,299            | 57,901           |
| Building Occupancy  | 538,697   | 45,887                                   | 584,584   | -  | 584,584           | 613,563          |
| Professional Services - Non Client  | 106,007   | 364                                      | 106,371   | 34,051   | 140,422           | 85,381           |
| Program Expenses  | 211,171   | 16,581                                   | 227,752   | 57,191   | 284,943           | 228,987          |
| Professional Services - Client  | 723,946   | -  | 723,946   | -  | 723,946           | 714,581          |
| Food and Personal Needs   | 1,149   | 27,418                                   | 28,567  | 26,376   | 54,943            | 33,140           |
| Promotion and Publicity   | 51,271  | 122                                      | 51,393  | 1,750  | 53,143            | 24,305           |
| Office Administration   | 310,260   | 10,775                                   | 321,035   | 9,059  | 330,094           | 267,987          |
| Replacements  | 25,104  | -  | 25,104  | -  | 25,104            | 51,801           |
| Miscellaneous   | 40,079  | 1,231                                    | 41,310  | -  | 41,310            | 59,955           |
| Administration Charges to Programs  | 45,384  | -  | 45,384  | -  | 45,384            | 48,511           |
|   | <b>8,204,393</b>                                  | <b>898,766</b>                           | <b>9,103,159</b>                                    | <b>129,847</b>                                   | <b>9,233,006</b>  | <b>9,487,992</b> |
| <b>Excess of Revenue over Expenses before Underrated Items</b>                                      | <b>191,574</b>                                    | <b>78,571</b>                            | <b>270,145</b>                                      | <b>244,669</b>                                   | <b>514,814</b>    | <b>136,399</b>   |
| Deferred revenue  | (151,787)   | (78,571)                                 | (230,358)   | (155,959)  | (386,317)         | (53,769)         |
| Transfer to Kenora and Lake of the Woods Regional Community Foundation and Dufresne Foundation Inc. | -   | -  | -   | (5,311)  | (5,311)           | -                |
| Net transfer from Internally Restricted Net Assets (Note 8)   | -   | -  | -   | -  | -                 | -                |
| Surplus Repayable   | (39,790)  | -  | (39,790)  | -  | (39,790)          | -                |
|   | <b>(191,577)</b>                                  | <b>(78,571)</b>                          | <b>(270,148)</b>                                    | <b>(161,270)</b>                                 | <b>(431,418)</b>  | <b>(53,769)</b>  |
| <b>Excess of revenue over expenses for the year</b>   | <b>\$ (3) \$</b>                                  | <b>\$ -</b>                              | <b>\$ (3) \$</b>                                    | <b>\$ 83,399</b>                                 | <b>\$ 83,396</b>  | <b>\$ 82,630</b> |

**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                              |                       |                           |                     |   |   |  |                                     |                                  |  |  |
|---|---|-----------------------|---------------------------|---------------------|---|---|--|-------------------------------------|----------------------------------|--|--|
|   | A556                                      | A476                  | A562                      | A561                | A505  | A597  | A559   | A462                                | A463                             |  |  |
|   | Child & Family<br>Intervention<br>Service | Infant<br>Development | Zero<br>to Six<br>Service | Tele-<br>Psychiatry | Residential<br>Placement<br>Advisory<br>Committee | Spectrum<br>Disorder<br>Respite<br>Services | Intensive<br>Child and<br>Family<br>Intervention | Early<br>Years<br>Centre<br>Program | Early<br>Literacy<br>Specialists |  |  |
| <b>Revenue</b>  |   |                       |                           |                     |   |   |  |                                     |                                  |  |  |
| Ministry of Children & Youth Services                                       |   |                       |                           |                     |   |   |  |                                     |                                  |  |  |
| - Program Funding   |   |                       |                           |                     |   |   |  |                                     |                                  |  |  |
| - One Time Funding  |   |                       |                           |                     |   |   |  |                                     |                                  |  |  |
| Deferred Revenue  |   |                       |                           |                     |   |   |  |                                     |                                  |  |  |
| Interest Income   |   |                       |                           |                     |   |   |  |                                     |                                  |  |  |
| Recoveries and Miscellaneous Income   |   |                       |                           |                     |   |   |  |                                     |                                  |  |  |
| Administration Charges from Programs  |   |                       |                           |                     |   |   |  |                                     |                                  |  |  |
|   | \$ -                                      | \$ 92,440             | \$ 162,634                | \$ 10,000           | \$ 70,000   | \$ 57,774                                   | \$ 74,884  | \$ 633,107                          | \$ 95,060                        |  |  |
|   | -   | -                     | -                         | -                   | -   | -   | -  | -                                   | -                                |  |  |
|   | -   | -                     | -                         | -                   | -   | -   | -  | -                                   | -                                |  |  |
|   | 7,256                                     | -                     | -                         | -                   | -   | -   | -  | 2,707                               | -                                |  |  |
|   | 44,084                                    | -                     | -                         | -                   | -   | -   | -  | -                                   | -                                |  |  |
|   | 51,340                                    | 92,440                | 162,634                   | 10,000              | 70,000  | 57,774                                      | 74,884   | 635,814                             | 95,060                           |  |  |
| <b>Expenses</b>   |   |                       |                           |                     |   |   |  |                                     |                                  |  |  |
| Salaries and Wages  | 427,562                                   | 56,480                | 104,969                   | 3,932               | 29,002  | -   | 2,082  | 313,493                             | 72,864                           |  |  |
| Employee Benefits   | 97,001                                    | 12,008                | 21,088                    | 779                 | 6,173   | -   | 367  | 64,433                              | 15,914                           |  |  |
| Staff Travel  | 30,686                                    | 1,546                 | 13,706                    | -                   | 9,260   | -   | 32   | 14,870                              | 328                              |  |  |
| Staff Training  | 12,155                                    | 2,877                 | 161                       | -                   | 104   | -   | -  | 4,030                               | 200                              |  |  |
| Building Occupancy  | 62,131                                    | 7,139                 | 3,963                     | 4,032               | 11,973  | -   | 1,599  | 47,040                              | 3                                |  |  |
| Professional Services - Non Client  | 11,562                                    | 1,588                 | 908                       | -                   | 404   | -   | 431  | 17,058                              | 130                              |  |  |
| Program Expenses  | -   | 306                   | 62                        | 1,059               | 562   | -   | -  | 84,896                              | 1,363                            |  |  |
| Professional Services - Client  | -   | 75,940                | -                         | -                   | 5,396   | 57,774                                      | 62,389   | -                                   | -                                |  |  |
| Food and Personal Needs   | -   | -                     | -                         | -                   | -   | -   | -  | 1,149                               | -                                |  |  |
| Promotion and Publicity   | 6,812                                     | 322                   | 385                       | -                   | 244   | -   | 261  | 2,361                               | 157                              |  |  |
| Office Administration   | 61,541                                    | 2,811                 | 4,204                     | 147                 | 2,035   | -   | 1,062  | 23,110                              | 514                              |  |  |
| Replacements  | 6,549                                     | 5,193                 | -                         | -                   | -   | -   | -  | 2,385                               | 127                              |  |  |
| Miscellaneous   | 3,669                                     | 654                   | 785                       | 50                  | 337   | -   | 360  | 3,051                               | 459                              |  |  |
|   | 719,668                                   | 82,906                | 150,231                   | 9,999               | 65,490  | 57,774                                      | 68,583   | 577,876                             | 92,059                           |  |  |
| Reallocation of Administrative Charges to Programs                          |   |                       |                           |                     |   |   |  |                                     |                                  |  |  |
| Net Expenses  | (668,328)                                 | 9,534                 | 12,403                    | 1                   | 4,510   | -   | 6,301  | 57,938                              | 3,001                            |  |  |
| <b>Net expenses after reallocation</b>                                      |   |                       |                           |                     |   |   |  |                                     |                                  |  |  |
|   | 51,340                                    | 92,440                | 162,634                   | 10,000              | 70,000  | 57,774                                      | 74,884   | 635,814                             | 95,060                           |  |  |
| <b>Excess of Revenue over Expenses for the Year Before Undernoted Items</b> | \$ -                                      | \$ -                  | \$ -                      | \$ -                | \$ -  | \$ -  | \$ -   | \$ -                                | \$ -                             |  |  |
| Deferred revenue  | -   | -                     | -                         | -                   | -   | -   | -  | -                                   | -                                |  |  |
| Surplus Repayable   | -   | -                     | -                         | -                   | -   | -   | -  | -                                   | -                                |  |  |
|   | -   | -                     | -                         | -                   | -   | -   | -  | -                                   | -                                |  |  |
| <b>Excess of Revenue Over Expenses for the Year</b>                         | \$ -                                      | \$ -                  | \$ -                      | \$ -                | \$ -  | \$ -  | \$ -   | \$ -                                | \$ -                             |  |  |

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)

For the year ended March 31, 2013

|   | A466                      | A508                         | A771                        | A510                        | A511                        | A574   | A556                  | A553  | A554                             |
|---|---------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|--|-----------------------|---|----------------------------------|
|   | Detail Codes              |                              |                             |                             |                             |  |                       |   |                                  |
|   | Data Analysis Coordinator | Children's Community Support | Community Capacity Building | Planned Out of Home Respite | Children's Access Mechanism | Children's Rehabilitation, Intake, & Psychology Programs | Complex Special Needs | Targeted Increase New Mental Health Workers | Mental Health Workers in Schools |
| Revenue   |                           |                              |                             |                             |                             |  |                       |   |                                  |
| Ministry of Children & Youth Services                                       | \$ 105,940                | \$ 137,714                   | \$ 88,100                   | \$ 195,700                  | \$ 162,377                  | \$ 1,644,603   | \$ 116,800            | \$ 147,147                                  | \$ 143,800                       |
| - Program Funding   |                           |                              |                             |                             |                             |  |                       |   |                                  |
| - One Time Funding  |                           |                              |                             |                             |                             |  |                       |   |                                  |
| Deferred Revenue  |                           |                              |                             |                             |                             |  |                       |   |                                  |
| Interest Income   | 399                       |                              |                             |                             | 8,547                       |  | (321)                 |   |                                  |
| Recoveries and Miscellaneous Income   |                           |                              |                             |                             |                             |  |                       |   |                                  |
| Administration Charges from Programs  |                           |                              |                             |                             |                             |  |                       |   |                                  |
|   | 106,339                   | 137,714                      | 88,100                      | 195,700                     | 162,377                     | 1,653,150  | 116,479               | 147,147                                     | 143,800                          |
| <b>Expenses</b>   |                           |                              |                             |                             |                             |  |                       |   |                                  |
| Salaries and Wages  | 73,058                    | 80,673                       | 23,953                      | 29,449                      | 117,954                     | 887,865  | -                     | 98,931                                      | 102,799                          |
| Employee Benefits   | 16,106                    | 16,932                       | 2,727                       | 7,396                       | 24,120                      | 186,982  | -                     | 18,868                                      | 22,397                           |
| Staff Travel  | 1,019                     | 830                          | 2,556                       | 365                         | 863                         | 50,926   | -                     | 2,687                                       | 3,821                            |
| Staff Training  | -                         | -                            | -                           | -                           | -                           | 3,977  | -                     | 150   | 350                              |
| Building Occupancy  | 6,347                     | 12,421                       | 6,654                       | 11,634                      | 5,640                       | 106,789  | -                     | 9,029                                       | 3,271                            |
| Professional Services - Non Client  | 1,030                     | 1,849                        | 5,565                       | 1,128                       | -                           | 15,134   | -                     | 849   | 830                              |
| Program Expenses  | 757                       | -                            | -                           | 99                          | -                           | 32,005   | -                     | 454   | 309                              |
| Professional Services - Client  | -                         | -                            | 44,051                      | 117,970                     | -                           | 121,673  | 116,480               | -   | -                                |
| Food and Personal Needs   | -                         | -                            | -                           | -                           | -                           | -  | -                     | -   | -                                |
| Promotion and Publicity   | 545                       | 2,174                        | 308                         | 686                         | -                           | 6,689  | -                     | 513   | 502                              |
| Office Administration   | 2,840                     | 7,974                        | 1,863                       | 5,031                       | 1,800                       | 54,828   | -                     | 5,932                                       | 688                              |
| Replacements  | 127                       | -                            | -                           | -                           | -                           | 2,067  | -                     | 698   | -                                |
| Miscellaneous   | 509                       | 662                          | 425                         | 942                         | -                           | 8,714  | -                     | 708   | 693                              |
|   | 102,338                   | 123,515                      | 88,102                      | 174,700                     | 150,377                     | 1,477,649  | 116,480               | 138,819                                     | 135,660                          |
| Reallocation of Administrative Charges to Programs                          |                           |                              |                             |                             |                             |  |                       |   |                                  |
| Net Expenses  | 4,001                     | 14,199                       | (2)                         | 21,000                      | 12,000                      | 175,501  | (1)                   | 8,328                                       | 8,140                            |
| <b>Net expenses after reallocation</b>                                      | 106,339                   | 137,714                      | 88,100                      | 195,700                     | 162,377                     | 1,653,150  | 116,479               | 147,147                                     | 143,800                          |
| <b>Excess of Revenue over Expenses for the Year Before Undermoted Items</b> | \$ -                      | \$ -                         | \$ -                        | \$ -                        | \$ -                        | \$ -   | \$ 0                  | \$ 0  | \$ 0                             |
| Deferred revenue  | -                         | -                            | -                           | -                           | -                           | -  | -                     | -   | -                                |
| Surplus Repayable   | -                         | -                            | -                           | -                           | -                           | -  | -                     | -   | -                                |
| <b>Excess of Revenue Over Expenses for the Year</b>                         | \$ -                      | \$ -                         | \$ -                        | \$ -                        | \$ -                        | \$ -   | \$ -                  | \$ -  | \$ -                             |



**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)**

|  | 9253                            | 9254                             | 9256                           | 9258                       | 8857                                    | 8864                            | A839                  | A808                       | A854   | A516                            | Total                            |
|--|---------------------------------|----------------------------------|--------------------------------|----------------------------|---|---------------------------------|-----------------------|----------------------------|--|---------------------------------|----------------------------------|
| Detail Codes   | 9253                            | 9254                             | 9256                           | 9258                       | 8857                                    | 8864                            | A839                  | A808                       | A854   | A516                            | Total                            |
|  | Children Behaviour Intervention | Children In-Home Respite Support | Child Assessment & Counselling | Children Speech & Language | Adult Protective & Specialized Services | Adult DS Coordination Processes | Youth Justice Service | YCIA Psychological Reports | Youth Mental Health Court Worker Expansion Program | Small Waterworks Other Children | Ministry Funded Programs Budgets |
| <b>Revenue</b>   |                                 |                                  |                                |                            |   |                                 |                       |                            |  |                                 |                                  |
| Ministry of Community & Social Services - Program Funding - One Time Funding             | \$ 32,212                       | \$ 120,830                       | \$ 523,356                     | \$ 142,333                 | \$ 307,751                              | \$ 3,000                        | \$ 153,143            | \$ 38,000                  | \$ 132,299   | \$ 9,400                        | \$ 7,300,792                     |
| Deferred Revenue   | -                               | -                                | -                              | -                          | -                                       | -                               | -                     | -                          | -  | -                               | -                                |
| Interest Income  | -                               | -                                | -                              | -                          | -                                       | -                               | -                     | -                          | -  | -                               | (321)                            |
| Recoveries and Miscellaneous Income  | -                               | 12,170                           | -                              | -                          | -                                       | -                               | -                     | -                          | -  | -                               | 31,079                           |
| Administration Charges from Programs   | -                               | -                                | -                              | -                          | -                                       | -                               | -                     | -                          | -  | -                               | 44,084                           |
|  | 32,212                          | 133,000                          | 523,356                        | 142,333                    | 307,751                                 | 3,000                           | 153,143               | 38,000                     | 132,299  | 9,400                           | 7,375,634                        |
| <b>Expenses</b>  |                                 |                                  |                                |                            |   |                                 |                       |                            |  |                                 |                                  |
| Salaries and Wages   | 17,780                          | 38,770                           | 307,882                        | 88,377                     | 194,133                                 | -                               | 98,906                | -                          | 84,794   | -                               | 4,264,558                        |
| Employee Benefits  | 4,531                           | 9,454                            | 60,717                         | 16,336                     | 43,909                                  | -                               | 19,181                | -                          | 17,060   | -                               | 898,704                          |
| Staff Travel   | 392                             | 583                              | 25,074                         | 2,794                      | 13,093                                  | 2,100                           | 1,441                 | 5,681                      | 6,840  | -                               | 290,937                          |
| Staff Training   | 16                              | 70                               | 8,469                          | 1,445                      | 889                                     | 900                             | 11                    | -                          | 150  | -                               | 36,006                           |
| Building Occupancy   | 3,856                           | 7,595                            | 32,849                         | 2,931                      | 18,688                                  | -                               | 6,919                 | -                          | 9,117  | -                               | 482,860                          |
| Professional Services - Non Client   | 158                             | 164                              | 4,396                          | 821                        | 1,798                                   | -                               | 885                   | -                          | 986  | -                               | 72,581                           |
| Program Expenses   | 5                               | 94                               | 10,042                         | 1,616                      | 802                                     | -                               | 562                   | 4,319                      | 52   | 9,400                           | 102,776                          |
| Professional Services - Client   | -                               | 61,829                           | -                              | 15,920                     | -                                       | -                               | 11,114                | 28,000                     | -  | -                               | 718,536                          |
| Food and Personal Needs  | -                               | -                                | -                              | -                          | -                                       | -                               | -                     | -                          | -  | -                               | 1,149                            |
| Promotion and Publicity  | 405                             | 199                              | 1,829                          | 497                        | 1,088                                   | -                               | 536                   | -                          | 596  | -                               | 49,882                           |
| Office Administration  | 1,185                           | 1,646                            | 15,039                         | 355                        | 10,040                                  | -                               | 3,661                 | -                          | 3,942  | -                               | 295,125                          |
| Replacements   | -                               | -                                | 949                            | 698                        | 3,523                                   | -                               | -                     | -                          | -  | -                               | 22,316                           |
| Miscellaneous  | 559                             | 88                               | 2,522                          | 730                        | 1,766                                   | -                               | 739                   | -                          | 823  | -                               | 38,764                           |
| Reallocation of Administrative Charges to Programs                                       | 28,887                          | 120,492                          | 489,768                        | 132,520                    | 289,729                                 | 3,000                           | 143,955               | 38,000                     | 124,360  | 9,400                           | 7,375,637                        |
| Net Expenses   | 3,325                           | 12,508                           | 53,588                         | 9,813                      | 18,022                                  | -                               | 9,188                 | 0                          | 7,939  | -                               | (3)                              |
| <b>Net expenses after reallocation</b>   | 32,212                          | 133,000                          | 523,356                        | 142,333                    | 307,751                                 | 3,000                           | 153,143               | 38,000                     | 132,299  | 9,400                           | 7,375,634                        |
| <b>Excess (deficiency) of Revenue over Expenses for the Year Before Undernoted Items</b> | \$ -                            | \$ -                             | \$ -                           | \$ -                       | \$ -                                    | \$ -                            | \$ -                  | \$ -                       | \$ -   | \$ -                            | \$ -                             |
| Deferred revenue   | -                               | -                                | -                              | -                          | -                                       | -                               | -                     | -                          | -  | -                               | -                                |
| Surplus Repayable  | -                               | -                                | -                              | -                          | -                                       | -                               | -                     | -                          | -  | -                               | -                                |
| <b>Excess (deficiency) of Revenue Over Expenses for the Year</b>                         | \$ -                            | \$ -                             | \$ -                           | \$ -                       | \$ -                                    | \$ -                            | \$ -                  | \$ -                       | \$ -   | \$ -                            | \$ -                             |

**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, 2013

|   | Northwest         | Dryden          | Child Care     | Canada        | Canada        |
|---|-------------------|-----------------|----------------|---------------|---------------|
|   | Catholic District | Regional Health | Special Needs  | Prenatal      | Prenatal      |
|   | School Board      | Centre SLP      | Resourcing     | Program -     | Program -     |
|   | Speech            | Contract        | (MOE)          | Kenora        | Red Lake      |
|   | Contract          |                 |                |               |               |
| <b>Revenue</b>                                      |                   |                 |                |               |               |
| Program Funding                                     | \$ 126,118        | \$ 9,684        | \$ 100,682     | \$ 52,510     | \$ 56,260     |
| Recoveries and Miscellaneous Income                 | -                 | -               | 1,540          | -             | 1,097         |
| Deferred Revenue                                    | 42,774            | -               | -              | (14)          | 104           |
|   | <b>168,892</b>    | <b>9,684</b>    | <b>102,222</b> | <b>52,496</b> | <b>56,204</b> |
| <b>Expenses</b>                                     |                   |                 |                |               |               |
| Salaries and Wages                                  | 28,149            | 1,323           | 49,515         | 35,863        | 32,207        |
| Employee Benefits                                   | 4,669             | 296             | 11,812         | 5,734         | 8,118         |
| Staff Travel  | 3,722             | 58              | 5,820          | 560           | 3,873         |
| Staff Training                                      | 194               | -               | 1,206          | -             | 618           |
| Building Occupancy                                  | 1,131             | -               | 4,264          | -             | 3,752         |
| Professional Services - Non Client                  | -                 | -               | 624            | 2,407         | -             |
| Program Expenses                                    | 1,935             | -               | 17,420         | 4,719         | 548           |
| Professional Services - Client                      | 5,060             | -               | -              | -             | -             |
| Food and Personal Needs                             | -                 | -               | -              | -             | -             |
| Promotion and Publicity                             | -                 | -               | 352            | -             | -             |
| Office Administration                               | 2,764             | -               | 4,458          | 1,913         | 1,171         |
| Replacements  | -                 | -               | 1,365          | -             | -             |
| Malpractice Insurance                               | -                 | -               | 486            | -             | -             |
| Administration Charges to Programs                  | 7,600             | -               | 4,900          | 1,300         | 1,112         |
|   | <b>55,224</b>     | <b>1,677</b>    | <b>102,222</b> | <b>52,496</b> | <b>56,202</b> |
| <b>Excess (deficiency) of Revenue Over Expenses</b> | <b>113,668</b>    | <b>8,007</b>    | <b>-</b>       | <b>653</b>    | <b>2</b>      |
| Deferred revenue                                    | (113,668)         | (8,007)         | -              | (653)         | (2)           |
| Surplus Repayable                                   | (113,668)         | (8,007)         | -              | (653)         | (2)           |
| <b>Excess of revenue over expenses for the Year</b> | <b>-</b>          | <b>-</b>        | <b>-</b>       | <b>-</b>      | <b>-</b>      |

**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, 2013

|   | First Nation<br>Inuit Health<br>Canada Srvc<br>Mapping &<br>Training | Health Canada<br>Accessibility/<br>Disability Grant | Supervised<br>Access Service<br>(SAS) | Youth Justice<br>Committee<br>(MAG) | ABA<br>Consultant<br>Program | Roots of<br>Empathy<br>Program | Leap of Summer<br>Jobs for Youth<br>Program | Total<br>Programs |
|---|--|---|---------------------------------------|-------------------------------------|------------------------------|--------------------------------|---|-------------------|
| <b>Revenue</b>                                      |  |   |                                       |                                     |                              |                                |   |                   |
| Program Funding                                     | \$ 34,742  | \$ 23,420   | \$ 177,627                            | \$ 35,000                           | \$ -                         | \$ 17,396                      | \$ 28,886                                   | \$ 870,009        |
| Recoveries and Miscellaneous Income                 | -  | -   | 130                                   | -                                   | -                            | -                              | -   | 2,767             |
| Deferred Revenue                                    | 18,089   | -   | 14,888                                | 10,504                              | 42,164                       | 3,441                          | -   | 147,557           |
|   | 52,831   | 23,420  | 192,645                               | 45,504                              | 42,164                       | 20,837                         | 28,886                                      | 1,020,333         |
| <b>Expenses</b>                                     |  |   |                                       |                                     |                              |                                |   |                   |
| Salaries and Wages                                  | 35,000   | -   | 108,295                               | 33,560                              | 16,833                       | -                              | 23,564                                      | 516,243           |
| Employee Benefits                                   | -  | -   | 15,630                                | 5,522                               | 2,819                        | -                              | 1,108                                       | 83,941            |
| Staff Travel  | 17,218   | -   | 8,624                                 | 277                                 | 287                          | -                              | 540   | 50,219            |
| Staff Training                                      | -  | -   | 3,916                                 | 803                                 | -                            | -                              | -   | 10,717            |
| Building Occupancy                                  | -  | 23,420  | 19,518                                | -                                   | 3,752                        | -                              | -   | 55,837            |
| Professional Services - Non Client                  | -  | -   | 200                                   | -                                   | -                            | -                              | -   | 3,231             |
| Program Expenses                                    | 613  | -   | 2,388                                 | 212                                 | 109                          | 3,459                          | -   | 37,147            |
| Professional Services - Client                      | -  | -   | -                                     | -                                   | -                            | -                              | -   | 5,410             |
| Food and Personal Needs                             | -  | -   | -                                     | -                                   | -                            | -                              | -   | -                 |
| Promotion and Publicity                             | -  | -   | 1,037                                 | -                                   | -                            | -                              | -   | 1,389             |
| Office Administration                               | -  | -   | 2,386                                 | 1,080                               | 1,049                        | -                              | -   | 15,135            |
| Replacements  | -  | -   | -                                     | -                                   | -                            | -                              | -   | 2,788             |
| Malpractice Insurance                               | -  | -   | 829                                   | -                                   | -                            | -                              | -   | 1,315             |
| Administration Charges to Programs                  | -  | -   | 9,234                                 | 700                                 | 1,463                        | -                              | 3,675                                       | 45,384            |
|   | 52,831   | 23,420  | 172,057                               | 42,154                              | 26,312                       | 3,459                          | 28,887                                      | 828,756           |
| <b>Excess (deficiency) of Revenue Over Expenses</b> |  |   |                                       |                                     |                              |                                |   |                   |
| Before Undernoted Items                             | -  | -   | 20,588                                | 3,350                               | 15,852                       | 17,378                         | (1)   | 191,577           |
| Deferred revenue                                    | -  | -   | -                                     | -                                   | -                            | (17,378)                       | 1   | (151,787)         |
| Surplus Repayable                                   | -  | -   | (20,588)                              | (3,350)                             | (15,852)                     | -                              | -   | (39,790)          |
|   | -  | -   | (20,588)                              | (3,350)                             | (15,852)                     | (17,378)                       | 1   | (191,577)         |
| <b>Excess of revenue over expenses for the Year</b> | \$ -   | \$ -  | \$ -                                  | \$ -                                | \$ -                         | \$ -                           | \$ -  | \$ -              |

**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, 2013

|   | Cameron Bay<br>Child Care | Cameron Bay<br>Teachers<br>Resource | Lakewood<br>Child Care | Lakewood<br>Teachers<br>Resource | King George<br>Child Care | Keewatin After<br>School | St. Louis After<br>School | Lakewood<br>After School | King George<br>After School |
|---|---------------------------|-------------------------------------|------------------------|----------------------------------|---------------------------|--------------------------|---------------------------|--------------------------|-----------------------------|
| <b>Revenue</b>  |                           |                                     |                        |                                  |                           |                          |                           |                          |                             |
| Kenora District Services Board  |                           |                                     |                        |                                  |                           |                          |                           |                          |                             |
| -Program Funding/Fee Subsidy Funding  | \$ 48,230                 | \$ 126,802                          | \$ 66,841              | \$ 55,000                        | \$ 17,150                 | \$ 2,908                 | \$ 5,694                  | \$ 15,752                | \$ 4,748                    |
| -Wage Subsidy   | 55,747                    | 8,589                               | 19,529                 | 2,532                            | -                         | -                        | -                         | -                        | -                           |
| -One Time Funding   | (48,618)                  | 6,662                               | 37,797                 | (1,254)                          | -                         | 962                      | 1,894                     | 21,032                   | -                           |
| Deferred Revenue  | 156,841                   | -                                   | 53,456                 | -                                | 21,163                    | 5,075                    | 25,832                    | 29,697                   | 10,564                      |
| Registration Fees (Revenue from Parents)                                    | -                         | -                                   | -                      | -                                | -                         | -                        | -                         | -                        | -                           |
| Appropriated from Reserves  | -                         | -                                   | -                      | -                                | -                         | -                        | -                         | -                        | -                           |
| Recoveries and Miscellaneous Income   | 4,783                     | -                                   | -                      | -                                | 500                       | 25                       | 145                       | 80                       | -                           |
| Administration Charges from Programs  | 1,300                     | -                                   | -                      | -                                | -                         | -                        | -                         | -                        | -                           |
|   | 218,283                   | 142,053                             | 177,623                | 56,278                           | 38,813                    | 8,970                    | 33,565                    | 66,561                   | 15,312                      |
| <b>Expenses</b>   |                           |                                     |                        |                                  |                           |                          |                           |                          |                             |
| Salaries and Wages  | 160,639                   | 107,983                             | 140,081                | 41,820                           | 50,969                    | 8,494                    | 21,334                    | 10,769                   | 3,551                       |
| Employee Benefits   | 47,200                    | 14,097                              | 26,567                 | 10,631                           | 9,256                     | 600                      | 1,592                     | 687                      | 269                         |
| Staff Travel & Recruitment  | 985                       | 142                                 | 1,280                  | 317                              | 117                       | -                        | -                         | -                        | -                           |
| Staff Training  | 755                       | -                                   | -                      | 505                              | 270                       | -                        | -                         | -                        | -                           |
| Building Occupancy  | 1,152                     | 15,955                              | 11,274                 | 2,941                            | 5,333                     | -                        | -                         | 4,164                    | -                           |
| Professional Services - Non Client  | -                         | -                                   | 364                    | -                                | -                         | -                        | -                         | -                        | -                           |
| Program Expenses  | 2,670                     | -                                   | 130                    | 64                               | 4,266                     | 99                       | 166                       | -                        | -                           |
| Food and Personal Needs   | 14,190                    | -                                   | 8,965                  | -                                | 4,263                     | -                        | -                         | -                        | -                           |
| Promotion and Publicity   | -                         | -                                   | -                      | -                                | 122                       | -                        | -                         | -                        | -                           |
| Office Administration   | 1,635                     | 3,877                               | 979                    | -                                | 1,124                     | 618                      | 89                        | -                        | -                           |
| Replacements  | -                         | -                                   | -                      | -                                | -                         | -                        | -                         | -                        | -                           |
| Bad Debt Expense & Malpractice Insurance                                    | 519                       | -                                   | 322                    | -                                | 116                       | -                        | 274                       | -                        | -                           |
|   | 229,745                   | 142,054                             | 189,962                | 56,278                           | 75,836                    | 9,811                    | 23,455                    | 15,620                   | 3,820                       |
| <b>Excess (deficiency) of revenue over expenses before Undernoted Items</b> | (11,462)                  | (1)                                 | (12,339)               | -                                | (37,023)                  | (841)                    | 10,110                    | 50,941                   | 11,492                      |
| Deferred Revenue  | 11,462                    | 1                                   | 12,339                 | -                                | 37,023                    | 841                      | (10,110)                  | (50,941)                 | (11,492)                    |
| Net transfer from Internally Restricted Net Assets (Note 8)                 | 11,462                    | 1                                   | 12,339                 | -                                | 37,023                    | 841                      | (10,110)                  | (50,941)                 | (11,492)                    |
| <b>Excess of revenue over expenses for the year</b>                         | \$ -                      | \$ -                                | \$ -                   | \$ -                             | \$ -                      | \$ -                     | \$ -                      | \$ -                     | \$ -                        |

**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, 2013

|   | Evergreen<br>After School | Valleyview<br>After School | Stabilization | Lakewood<br>Minor Capital<br>Project | King George<br>Transitional<br>Funding | Wage<br>Improvement<br>Funding | Sioux Lookout<br>Best Start Hub | Total<br>Programs | Total<br>Budgets |
|---|---------------------------|----------------------------|---------------|--------------------------------------|--|--------------------------------|---------------------------------|-------------------|------------------|
| <b>Revenue</b>  |                           |                            |               |                                      |  |                                |                                 |                   |                  |
| Kenora District Services Board  |                           |                            |               |                                      |  |                                |                                 |                   |                  |
| -Program Funding/Fee Subsidy Funding  | \$ 1,595                  | \$ 63                      | \$ -          | \$ -                                 | \$ -                                   | \$ -                           | \$ 49,958                       | \$ 394,741        | \$ 495,600       |
| -Wage Subsidy   | -                         | -                          | -             | -                                    | -                                      | -                              | -                               | 86,397            | 94,754           |
| -One Time Funding   | -                         | -                          | 57,207        | -                                    | -                                      | 46,554                         | -                               | 103,761           | 223,445          |
| Deferred Revenue  | -                         | -                          | 24,578        | 2,929                                | 15,000                                 | 12,622                         | 807                             | 74,411            | 126,930          |
| Registration Fees (Revenue from Parents)                                    | 3,355                     | 5,211                      | -             | -                                    | -                                      | -                              | -                               | 311,194           | 245,306          |
| Appropriated from Reserves  | -                         | -                          | -             | -                                    | -                                      | -                              | -                               | -                 | -                |
| Recoveries and Miscellaneous Income   | -                         | -                          | -             | -                                    | -                                      | -                              | -                               | 5,533             | 168,336          |
| Administration Charges from Programs  | -                         | -                          | -             | -                                    | -                                      | -                              | -                               | 1,300             | 1,300            |
|   | 4,950                     | 5,274                      | 81,785        | 2,929                                | 15,000                                 | 59,176                         | 50,765                          | 977,337           | 1,355,669        |
| <b>Expenses</b>   |                           |                            |               |                                      |  |                                |                                 |                   |                  |
| Salaries and Wages  | 3,598                     | 2,390                      | 35,682        | -                                    | -                                      | 42,085                         | 32,960                          | 662,355           | 817,879          |
| Employee Benefits   | 318                       | 205                        | 2,161         | -                                    | -                                      | 5,256                          | 8,670                           | 127,509           | 170,695          |
| Staff Travel & Recruitment  | -                         | -                          | -             | -                                    | -                                      | -                              | 2,153                           | 4,994             | 8,800            |
| Staff Training  | -                         | -                          | -             | -                                    | -                                      | -                              | -                               | 1,530             | 6,400            |
| Building Occupancy  | -                         | -                          | -             | -                                    | -                                      | -                              | 5,068                           | 45,887            | 99,450           |
| Professional Services - Non Client  | -                         | -                          | -             | -                                    | -                                      | -                              | -                               | 364               | 11,900           |
| Program Expenses  | -                         | -                          | 2,538         | -                                    | 6,560                                  | -                              | 88                              | 16,581            | 46,788           |
| Food and Personal Needs   | -                         | -                          | -             | -                                    | -                                      | -                              | -                               | 27,418            | 31,340           |
| Promotion and Publicity   | -                         | -                          | -             | -                                    | -                                      | -                              | -                               | 122               | 4,038            |
| Office Administration   | 185                       | 163                        | 278           | -                                    | -                                      | -                              | 1,827                           | 10,775            | 32,885           |
| Replacements  | -                         | -                          | -             | -                                    | -                                      | -                              | -                               | -                 | 11,725           |
| Bad Debt Expense & Malpractice Insurance                                    | -                         | -                          | -             | -                                    | -                                      | -                              | -                               | 1,231             | 21,663           |
|   | 4,101                     | 2,758                      | 40,659        | -                                    | 6,560                                  | 47,341                         | 50,766                          | 898,766           | 1,263,561        |
| <b>Excess (deficiency) of revenue over expenses before Undernoted Items</b> | 849                       | 2,516                      | 41,126        | 2,929                                | 8,440                                  | 11,835                         | (1)                             | 78,571            | 92,109           |
| Deferred Revenue  | (849)                     | (2,516)                    | (41,126)      | (2,929)                              | (8,440)                                | (11,835)                       | 1                               | (78,571)          | -                |
| Net transfer from Internally Restricted Net Assets (Note 8)                 | (849)                     | (2,516)                    | (41,126)      | (2,929)                              | (8,440)                                | (11,835)                       | 1                               | (78,571)          | -                |
| <b>Excess of revenue over expenses for the year</b>                         | \$ -                      | \$ -                       | \$ -          | \$ -                                 | \$ -                                   | \$ -                           | \$ -                            | \$ -              | \$ 92,109        |

**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, 2013

|  | Best Start Network Funds | Circus Kids Program | Strengthening Families for the Future Grant | Amalgamation Research Grant | Triple P.L.A.Y. Children & Admin Funds | Triple P.L.A.Y. Joshua Grant | Triple P.L.A.Y. Endowment Fund | Minto Parent Resource Centre |                | Total Programs |            |
|--|--------------------------|---------------------|---|-----------------------------|--|------------------------------|--------------------------------|------------------------------|----------------|----------------|------------|
|  |                          |                     |   |                             |  |                              |                                | Non-Budget Proceeds          | Endowment Fund |                |            |
| <b>Revenue</b>   |                          |                     |   |                             |  |                              |                                |                              |                |                |            |
| Recoveries and Miscellaneous Income  | \$ 20,052                | \$ 1,000            | \$ 5,000                                    | \$ 30,825                   | \$ 82,141                              | \$ -                         | \$ 4,204                       | \$ 21,712                    | \$ 22,013      | \$ 1,311       | \$ 188,258 |
| Interest   |                          |                     |   |                             |  |                              |                                | 7,508                        |                | (85)           | 7,508      |
| Deferred Revenue   | 9,121                    | (418)               |   |                             | 90,548                                 | 12,786                       | 299                            | 55,044                       | 11,455         |                | 178,750    |
|  | 29,173                   | 582                 | 5,000                                       | 30,825                      | 172,689                                | 12,786                       | 4,503                          | 84,264                       | 33,468         | 1,226          | 374,516    |
| <b>Expenses</b>  |                          |                     |   |                             |  |                              |                                |                              |                |                |            |
| Salaries and Wages   | -                        | -                   | -   | -                           | -                                      | -                            | -                              | -                            | -              | -              | -          |
| Employee Benefits  | -                        | -                   | -   | -                           | 354                                    | -                            | -                              | -                            | -              | -              | 354        |
| Staff Travel   | -                        | -                   | -   | -                           | 1,020                                  | -                            | -                              | -                            | -              | -              | 1,020      |
| Staff Training   | -                        | -                   | -   | -                           | -                                      | -                            | -                              | 46                           | -              | -              | 46         |
| Building Occupancy   | -                        | -                   | -   | -                           | -                                      | -                            | -                              | -                            | -              | -              | -          |
| Professional Services - Non Client   | -                        | -                   | -   | -                           | 34,051                                 | -                            | -                              | -                            | -              | -              | 34,051     |
| Program Expenses   | 7,417                    | 582                 | -   | -                           | 41,395                                 | 1,667                        | 4,135                          | 819                          | -              | 1,176          | 57,191     |
| Professional Services - Client   | -                        | -                   | -   | -                           | -                                      | -                            | -                              | -                            | -              | -              | -          |
| Food and Personal Needs  | -                        | -                   | -   | -                           | -                                      | -                            | -                              | -                            | 26,376         | -              | 26,376     |
| Promotion and Publicity  | 1,750                    | -                   | -   | -                           | -                                      | -                            | -                              | -                            | -              | -              | 1,750      |
| Office Administration  | -                        | -                   | -   | -                           | 9,059                                  | -                            | -                              | -                            | -              | -              | 9,059      |
| Replacements   | -                        | -                   | -   | -                           | -                                      | -                            | -                              | -                            | -              | -              | -          |
| Administration Charges to Programs   | -                        | -                   | -   | -                           | -                                      | -                            | -                              | -                            | -              | -              | -          |
|  | 9,167                    | 582                 | -   | -                           | 85,879                                 | 1,667                        | 4,135                          | 865                          | 26,376         | 1,176          | 129,847    |
| <b>Excess of Revenue Over Expenses Before Undernoted Items</b>                                       | 20,006                   | -                   | 5,000                                       | 30,825                      | 86,810                                 | 11,119                       | 368                            | 83,399                       | 7,092          | 50             | 244,669    |
| Deferred revenue   | (20,006)                 | -                   | (5,000)                                     | (30,825)                    | (86,810)                               | (11,119)                     | 3,767                          | -                            | (7,092)        | 1,126          | (155,959)  |
| Transfers to Kenora and Lake of the Woods Regional Community Foundation and Dufresne Foundation Inc. | -                        | -                   | -   | -                           | -                                      | -                            | (4,135)                        | -                            | -              | (1,176)        | (5,311)    |
|  | (20,006)                 | -                   | (5,000)                                     | (30,825)                    | (86,810)                               | (11,119)                     | (368)                          | -                            | (7,092)        | (50)           | (161,270)  |
| <b>Excess of revenue over expenses for the year</b>  | \$ -                     | \$ -                | \$ -  | \$ -                        | \$ -                                   | \$ -                         | \$ -                           | \$ 83,399                    | \$ -           | \$ -           | \$ 83,399  |