

# FIREFLY

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

## *Financial Statements*

*For the Year Ended March 31, 2014*

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

**Financial Statements**

For the year ended March 31, 2014

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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, 2014, and the statement of operations and changes in unrestricted net assets and the statement of cash flows for the year ended, and a summary of significant accounting policies and other explanatory information.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian 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 audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

We believe that the audit evidence we have obtained in our audit 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, 2014 and March 31, 2013 and the assets and net assets as at March 31, 2014 and March 31, 2013.

#### **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, 2014 and the results of its operations and its cash flows for the year then ended, in accordance with Canadian accounting standards for not-for-profit organizations.

A handwritten signature in cursive script that reads "BDO Canada LLP".

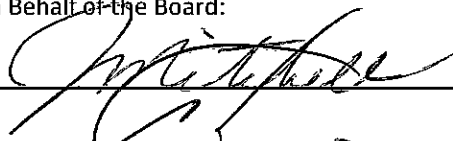
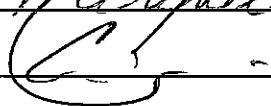
Chartered Accountants, Licensed Public Accountants

Kenora, Ontario  
June 6, 2014

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

	March 31 2014	March 31 2013
<b>Assets</b>		
<b>Current</b>		
Cash and Short Term Investments (Note 2)	\$ 1,525,399	\$ 1,308,178
Accounts Receivable (Note 3)	235,099	183,891
Prepaid Expenses	114,884	62,687
	\$ 1,875,382	\$ 1,554,756
<b>Liabilities and Net Assets</b>		
<b>Current</b>		
Accounts Payable (Note 4)	\$ 545,352	\$ 401,410
Deferred Revenue ( Note 5)	29,140	404,381
Surplus Repayable (Note 6)	82,672	39,790
	657,164	845,581
<b>Net Assets</b>		
Internally Restricted (Note 7)	2,479	8,690
Externally Restricted (Note 9)	189,016	-
Unrestricted (Note 8)	1,026,724	700,485
	1,218,218	709,175
	\$ 1,875,382	\$ 1,554,756

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**

For the year ended March 31	2014		2013
	Budget	Actual	Actual
<b>Revenue</b>	<b>\$ 10,262,869</b>	<b>\$ 10,979,572</b>	<b>\$ 9,749,026</b>
<b>Expenses</b>			
Salaries and Wages	5,971,162	5,957,046	5,443,156
Employee Benefits	1,298,204	1,203,296	1,110,508
Staff Travel	340,626	381,355	325,578
Communication	106,741	104,457	137,115
Staff Training	59,113	114,887	48,299
Building Occupancy	550,573	607,269	584,584
Professional Services - Non Client	147,652	198,990	140,422
Program Expenses	62,518	92,658	73,772
Professional Services - Client	1,091,199	949,957	723,946
Food and Personal Needs	45,055	71,317	54,943
Advertising and Promotion	64,288	91,315	53,143
Other Services - Car Leases, Bank Fees, Members	34,173	22,522	23,957
Other Supplies & Equipment (Office/Program)	333,620	387,466	401,785
I.T. - Supplies and Equipment (Replacements)	32,248	48,096	25,104
Insurance and Bad Debt Expense	47,910	55,648	41,310
Administration Charges to Programs	61,788	63,179	45,384
	<b>10,246,867</b>	<b>10,349,458</b>	<b>9,233,006</b>
<b>Excess of revenue over expenses before the undernoted items</b>	<b>16,001</b>	<b>630,114</b>	<b>516,020</b>
Deferred revenue	-	(29,140)	(386,317)
Surplus repayable	-	(82,672)	(39,790)
Transfer to Kenora and Lake of the Woods Regional Community Foundation and Dufrense Inc. Foundation	-	(3,047)	(5,311)
<b>Excess of revenue over expenses for the year</b>	<b>16,001</b>	<b>515,255</b>	<b>84,604</b>
<b>Unrestricted net assets, beginning of the year</b>		<b>700,485</b>	<b>615,881</b>
Net transfer to externally restricted net assets (Note 9)		<b>(189,016)</b>	-
<b>Unrestricted net assets, end of the year</b>		<b>\$ 1,026,724</b>	<b>\$ 700,485</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>2014</b>	<b>2013</b>
<b>Cash flows from operating activities</b>		
Excess of revenue over expenses for the year	\$ 515,255	\$ 84,604
Changes in non-cash working capital balances		
Accounts receivable	(51,208)	(46,637)
Prepaid expenses	(52,197)	45,942
Accounts payable	143,943	52,333
Surplus Repayable	42,882	(163,354)
Deferred revenue	(375,241)	73,487
	<u>(291,821)</u>	<u>(38,229)</u>
<b>Cash flows from investing activities</b>		
Net transfers to or (from) Internally Restricted Net Assets	(6,212)	-
Net transfers to or (from) Externally Restricted Net Assets	189,016	-
Net transfers to or (from) Unrestricted Net Assets	(189,016)	-
	<u>(6,212)</u>	<u>-</u>
<b>Decrease (increase) in cash</b>	<b>217,221</b>	<b>46,375</b>
<b>Cash and short term investments, beginning of year</b>	<b>1,308,178</b>	<b>1,261,803</b>
<b>Cash and short term investments, end of year</b>	<b>\$1,525,399</b>	<b>\$1,308,178</b>

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

**March 31, 2014**

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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. Basis of Accounting**

The financial statements have been prepared using Canadian accounting standards for not-for-profit organizations.

**c. 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 expenses do not represent an actual cash expenditure related to the current period.

**d. Capital Assets**

Expenditures for the capital assets are included in the statement of revenue and 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.

**e. 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.

**f. 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.

**g. 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.



March 31, 2014

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

**h. 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.

**i. Use of Estimates**

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

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

**March 31, 2014**

**2 Cash and Short Term Investments**

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

The bank accounts and short term investments earn interest at variable rates. The guaranteed investment certificate is currently earning 0.6%.

**3 Accounts Receivable**

	2014	2013
Kenora District Services Board	\$ 84,789	\$ 20,935
Advances to Employees	(819)	(585)
Goods and Services Tax & Harmonized Sales Tax Rebates	63,106	60,851
Registration Fees	55,858	50,434
Dryden Regional Health Centre - October 2013 SLP Services	576	-
Lutheran Community Care Centre - Jan/Feb 2014 Temporary Support Fund	899	-
George Jeffrey Children's Centre - Refund of Unused Funds	34,412	-
Health Canada - Canada Prenatal Nutrition Program Qtr 4 Funding	3,225	-
Miscellaneous Receivables	-	36,303
LEAP	-	1,255
Northwestern Health Unit - NorthWords SLP Program	-	16,042
Northwest Catholic District School Board - SLP Program	2,267	794
Allowance for Doubtful Accounts	(9,214)	(2,139)
	\$ 235,099	\$ 183,891

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

**4 Accounts Payable**

	2014	2013
Trade accounts payable	\$ 293,349	\$ 210,457
Accrued payroll	199,844	162,404
Accrued liabilities	7,716	7,680
Miscellaneous payables	44,443	20,870
	\$ 545,352	\$ 401,410

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, 2014**

**5 Deferred Revenue**

	<u>2014</u>	<u>2013</u>
FIREFLY Child Care Programs - Wage Improvement Funds	\$ 23,197	\$ 78,573
Sioux Lookout Best Start Hub	4,517	(1)
Best Start Network Funds	-	20,006
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
Triple P.L.A.Y. City of Kenora Grant	-	11,119
Triple P.L.A.Y. Endowment Fund	-	368
Minto Kitchen Funds	-	7,142
Community Care Access Contract	-	113,668
Northwest Catholic District School Board SLP Contract	-	12,080
Dryden Regional Health Centre SLP Contract	-	8,007
Canada Prenatal Nutrition Programs	-	655
Developmental Services - Temporary Supports & Passport Funding	1,426	-
Roots of Empathy Program Funding	-	17,378
Sioux Lookout Best Start Hub - Transfer from PCCY	-	12,751
<b>Total Deferred Revenue from Statement of Revenue and Expenses</b>	<b>\$ 29,140</b>	<b>\$ 404,381</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 is in deferred revenue as the programs have not completed for the relevant funding year.

**6 Surpluses Repayable**

	<u>2014</u>	<u>2013</u>
MCSS - Youth Mental Health Court Worker Expansion Program	\$ 9,670	\$ -
First Nations & Inuit Health Canada - Joint Project w/George Jeffrey Children's Centre	73,002	-
MAG - Supervised Access Service	-	20,588
MAG - Youth Justice Committee	-	3,350
CCR/MCYS - ABA Consultant Program	-	15,852
	<b>\$ 82,672</b>	<b>\$ 39,790</b>

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

**March 31, 2014**

**7 Internally Restricted Net Assets**

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

Net assets restricted for:	Opening Balance	Net Transfer to / (from) Operations	Closing Balance
Child Care Programs-Playground Construction	\$ 8,691	\$ (6,212)	\$ 2,479

**8 Unrestricted Net Assets**

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

Unrestricted net assets	Opening Balance	Net Transfer to / (from) Operations	Closing Balance
	\$ 700,485	\$ 326,239	\$ 1,026,724

**9 Externally Restricted Net Assets**

Externally Restricted Net Assets	Opening Balance	Net Transfer to / (from) Operations	Closing Balance
Best Start Network Funds	\$ -	\$ 8,368	\$ 8,368
Circus Kids Program	-	718	718
Kenora & LOW Community Foundation - Strengthening Families Future	-	4,224	4,224
Triple P.L.A.Y. Children's and Administration Funds	-	105,827	105,827
Triple P.L.A.Y. City of Kenora Grant	-	10,179	10,179
Triple P.L.A.Y. Endowment Fund	-	3,386	3,386
Roots of Empathy Program Funding	-	32,172	32,172
Minto Kitchen Funds	-	24,142	24,142
	\$ -	\$ 189,016	\$ 189,016

**March 31, 2014**

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**10 Commitment**

The organization is committed to rent office and program space in the amount of \$17,035 monthly, for various locations in Kenora, Dryden, Sioux Lookout, Atikokan, Fort Frances, Red Lake, and Ear Falls.

The organization's largest rental agreement is with Kenora-Rainy River Districts Child and Family Services:

Under the terms of the lease, the 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 80% (2013-89%) 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 Vacation Pay Liability**

The maximum liability for accrued vacation and overtime pay in 2014 is \$207,792 (2013 - \$205,374). This liability is not recorded in the financial statements.

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**13 Public Sector Salary Disclosure Act**

For 2014, 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 Agency will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value which is less than what they are worth; or may be unable to settle or recover a financial asset. Liquidity risk arises from accounts payable, of which the majority are current and the Agency has sufficient cashflow to cover them as they fall due.

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

Notes to Financial Statements

March 31, 2014

**15 Allocation of Expenses**

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

Program	Cost Allocation		
	Building Occupancy	Professional Services (Non-Client)	Office Administration
<b><u>Ministry Funded Programs</u></b>			
Administrative Support	\$ 58,148	\$ 30,767	\$ 23,002
Child & Family Intervention Service	165,691	14,287	27,758
Infant Development	7,905	1,126	3,078
Zero to Six Service	14,000	231	5,296
Telepsychiatry	4,406	-	25
Residential Placement Advisory Committee	15,575	627	1,471
Intensive Child and Family Intervention	591	203	183
Early Years Centre Program	38,993	5,477	6,991
Early Literacy Specialists	151	259	681
Data Analysis Coordinator	2,288	287	506
Children's Community Support	12,096	1,248	3,566
Community Capacity Building	3,709	677	2,064
Planned Out-of-Home Respite	4,476	530	854
Children's Intake	69,059	9,343	14,250
Pediatric Rehabilitation Outreach Program	3,893	6,685	7,125
Psychology	3,461	1,401	1,749
Targeted Increase - New Mental Health Workers	-	-	88
Mental Health Workers in Schools	1,099	-	153
Child Behaviour Intervention	3,545	752	1,402
Children In-Home Respite Support	4,144	328	1,120
Child Assessment & Counselling	43,287	5,565	10,537
Children Speech & Language	3,281	1,584	2,221
Adult Protective DS Specialized Services	23,181	2,596	1,196
Young Offenders	10,320	1,236	2,520
FASD Clinic	9,800	-	8,218
Youth Mental Health Court Worker	13,062	1,339	2,793
Child Care Special Needs Resourcing	3,133	1,387	-
Canada Prenatal Nutrition Programs	4,765	-	-
Moe the Mouse Comes to Ontario - Early Language Facilitation	7,200	-	3,832
Far North Rehabilitation Services	800	-	3,786
Supervised Access Service	20,425	-	-
Youth Justice Committee	-	-	-
<b><u>Kenora District Services Board Funded Programs</u></b>			
FIREFLY Child Care at Cameron Bay	7,079	-	-
FIREFLY Child Care at Lakewood/Seven Generations	8,886	-	-
FIREFLY Child Care at King George	17,530	-	-
Sioux Lookout Best Start Hub	1,072	-	-
Evergreen After School Program	-	-	-
Keewatin After School Program	-	-	-
Valleyview After School Program	-	-	-
St. Louis After School Program	-	-	-

**16 Comparative Figures**

The Ministry of Children & Youth Services and Ministry of Community & Social Services changed their expense line disclosures during the year. The comparative figures were updated to reflect these changes.



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## Auditor's Comments on Supplementary Financial Information

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To the Members  
Firefly - Physical, Emotional, Developmental and Community Services

We have audited the financial statements of the Firefly - Physical, Emotional, Developmental and Community Services which comprise the statement of financial position as at March 31, 2014, and the statement of operations and changes in unrestricted net assets and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information, and have issued our report thereon dated June 6, 2014, which contained a qualified opinion in relation to the Organization's policy with respect to the recording of capital assets and the liability for vacation and sick pay, and the completeness of donations, on those financial statements. The audits were performed to form an opinion on the financial statements as a whole. The following schedules are presented for the purposes of additional analysis and are not a required part of the financial statements. Such supplementary information is the responsibility of management and was derived from the underlying accounting and other records used to prepare the financial statements.

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

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

Chartered Accountants, Licensed Public Accountants

Kenora, Ontario  
June 6, 2014

**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, 2014

	Ministry Funded Programs and SLP Contracts Schedules 2 & 3	KDSB Funded Programs Schedule 4	Ministry and KDSB Funded Programs	Non Ministry Funded Programs Schedule 5	Total Programs	Total Budgets
<b>Revenue</b>						
Program Funding	\$ 8,843,154	\$ 474,312	\$ 9,317,466	\$ -	\$ 9,317,466	\$ 9,370,931
Wage Subsidy	-	153,755	153,755	-	153,755	123,940
One Time Funding	-	179,949	179,949	-	179,949	120,814
Interest Income	-	-	-	8,765	8,765	-
Deferred Revenue	158,343	91,323	249,666	178,650	428,316	43,440
Registration Fees	-	471,085	471,085	-	471,085	426,324
Recoveries and Miscellaneous Income	31,536	4,979	36,515	320,542	357,057	134,186
Administration Charges from Programs	-	1,300	1,300	61,878	63,178	43,234
	9,033,033	1,376,703	10,409,736	569,835	10,979,572	10,262,869
<b>Expenses</b>						
Salaries and Wages	4,985,146	950,171	5,935,317	21,729	5,957,046	5,971,162
Employee Benefits	1,026,664	174,587	1,198,251	5,045	1,203,296	1,298,204
Staff Travel	361,355	6,082	367,437	13,918	381,355	340,626
Communication	104,457	-	104,457	-	104,457	106,741
Staff Training	108,579	6,308	114,887	-	114,887	59,113
Building Occupancy	554,558	41,496	596,054	11,215	607,269	550,573
Professional Services - Non Client	148,419	200	148,619	50,371	198,990	147,652
Program Expenses	-	29,865	29,865	62,793	92,658	62,518
Professional Services - Client	939,734	-	939,734	10,223	949,957	1,091,199
Food and Personal Needs	39,052	49,406	88,458	21,911	110,369	45,055
Advertising and Promotion	22,522	1,263	23,785	51,000	74,785	64,288
Other Services - Car Leases, Bank Fees, Members	371,029	13,187	384,216	-	384,216	34,173
Other Supplies & Equipment (Office/Program)	47,608	488	48,096	3,250	51,834	333,620
I.T. - Supplies and Equipment (Replacements)	44,675	10,973	55,648	-	55,648	32,248
Insurance and Bad Debt Expense	63,179	-	63,179	-	63,179	47,910
Administration Charges to Programs	-	-	-	-	-	61,788
	8,816,977	1,281,026	10,098,003	251,455	10,349,458	10,246,867
<b>Excess of Revenue over Expenses before Undernoted Items</b>	216,056	95,677	311,733	318,380	630,114	16,001
Deferred revenue	-	(27,714)	(27,714)	(1,426)	(29,140)	-
Transfer to Kenora and Lake of the Woods Regional Community Foundation and Dufresne Foundation Inc.	-	-	-	(3,047)	(3,047)	-
Surplus Repayable	(82,672)	-	(82,672)	-	(82,672)	-
	(82,672)	(27,714)	(110,386)	(4,473)	(114,859)	-
<b>Excess of revenue over expenses for the year</b>	\$ 133,384	\$ 67,963	\$ 201,347	\$ 313,907	\$ 515,255	\$ 16,001



**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, 2014

Detail Codes	A553		A554		A556		A476		A562		A561		A505		A597		A559	
	Administrative Support	New Mental Health Workers	Targeted Increase	Mental Health Workers in Schools	Child & Family Intervention Service	Infant Development	Zero to Six Service	Tele-Psychiatry	Residential Placement Advisory Committee	Autism Spectrum Disorder Respite Services	Intensive Child and Family Intervention	Revenue	Ministry Programs					
Ministry of Children & Youth Services - Program Funding	\$ -	\$ 147,147	\$ -	\$ 143,800	\$ 1,928,888	\$ 92,440	\$ 162,634	\$ 10,000	\$ 70,000	\$ 57,774	\$ 74,884							
Interest Income	-	-	-	-	-	-	-	-	-	-	-							
Recoveries and Miscellaneous Income	-	147,147	-	143,800	1,928,888	92,440	162,634	10,000	70,000	57,774	74,884							
<b>Expenses</b>																		
Salaries and Wages	419,742	107,991	-	98,909	1,002,580	54,970	108,300	3,666	31,255	-	2,031							
Employee Benefits - Statutory	32,784	8,234	-	8,238	85,535	4,924	8,982	319	2,593	-	137							
Employee Benefits - Non-Mandatory	51,278	12,878	-	12,886	133,785	7,701	14,050	498	4,056	-	214							
Staff Travel	37,643	7,093	-	6,112	100,642	-	667	-	4,686	-	-							
Communication	18,518	269	-	708	23,350	1,503	236	19	817	-	135							
Staff Training and Recruitment	13,970	1,395	-	6,546	16,358	-	567	-	1,092	-	-							
Rent/Lease/Mortgage Interest	16,343	-	-	63,612	63,612	5,579	-	916	117	-	48							
Utilities (Building Occupancy)	41,805	-	-	1,099	82,074	2,326	14,000	3,490	15,458	-	543							
Professional/Contracted Out Services	25,657	-	-	-	48,946	1,126	231	-	627	-	203							
Professional/Contracted Out I.T. Services	5,110	-	-	-	-	-	-	-	-	-	-							
Purchased Client Services	-	-	-	-	45,282	-	-	-	2,442	-	64,798							
Advertising and Promotion	5,579	34	-	33	11,056	783	154	-	209	-	136							
Other Services - Car Leases, Bank Fees, Members	9,504	-	-	-	3,419	125	30	-	40	-	-							
Other Supplies & Equipment (Office/Program)	22,937	417	-	576	58,255	3,128	5,337	1,071	1,678	-	183							
I.T. - Supplies and Equipment (Replacements)	480	-	-	-	16,840	-	-	-	-	-	-							
Malpractice Insurance	4,273	66	-	65	12,122	740	177	22	420	-	156							
	705,623	138,317	-	135,172	1,703,856	82,905	152,731	10,001	65,490	57,774	68,584							
Reallocation of Administrative Charges to Programs	[705,623]	8,850	-	8,628	225,027	9,535	9,903	(1)	4,510	-	6,300							
Net Expenses	-	147,147	-	143,800	1,928,883	92,440	162,634	10,000	70,000	57,774	74,884							
<b>Net expenses after reallocation</b>	\$ -	\$ -	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
<b>Excess of Revenue over Expenses for the Year Before Undermoted Items</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
Deferred revenue	-	-	-	-	-	-	-	-	-	-	-							
Surplus Repayable	-	-	-	-	-	-	-	-	-	-	-							
<b>Excess of Revenue Over Expenses for the Year</b>	\$ -	\$ -	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							

**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, 2014**

Detail Codes	Children's										Partner Facility Renewal	
	A462	A463	A466	A508	A771	A510	A511	A574	A556	A516		A710
	Early Years Centre Program	Early Literacy Specialists	Early Years Centre Program	Data Analysis Coordinator	Children's Community Support	Community Capacity Building	Planned Respite	Children's Access Mechanism	Children's Rehabilitation, & Psychology Programs	Complex Special Needs	Small Works - Other Children	
<b>Revenue</b>												
Ministry of Children & Youth Services - Program Funding	\$ 633,107	\$ 95,060	\$ 105,940	\$ 137,714	\$ 88,102	\$ 195,700	\$ 162,377	\$ 1,644,603	\$ 116,800	\$ 9,400	\$ 20,000	
Interest Income	3,243	1,220										
Recoveries and Miscellaneous Income	636,350	96,280	105,940	137,714	88,102	195,700	162,377	1,644,603	116,800	9,400	20,000	
<b>Expenses</b>												
Salaries and Wages	339,591	74,062	74,062	85,553	56,066	30,163	117,954	906,693				
Employee Benefits - Statutory	27,326	6,280	6,333	6,900	4,028	2,748	9,407	75,886				
Employee Benefits - Non-Mandatory	42,740	9,823	9,906	10,792	6,301	4,297	14,713	118,693				
Staff Travel	13,111	500	4,321	33	-	311	863	48,294				
Communication	8,906	632	909	2,118	626	851	-	23,909				
Staff Training and Recruitment	2,946	225	75	-	110	1	-	10,519				
Rent/Lease/Mortgage Interest	23,845	-	651	8,115	2,775	2,325	-	29,731				
Utilities (Building Occupancy)	15,148	151	1,637	3,981	934	2,151	5,640	41,042				20,000
Professional/Contracted Out Services	5,477	259	287	1,248	677	530	-	17,429				
Professional/Contracted Out I.T. Services	-	-	-	-	-	-	-	-				
Purchased Client Services	-	-	-	-	13,765	130,100	-	126,708		116,800		
Advertising and Promotion	1,885	271	192	373	293	355	-	8,152				
Other Services - Car Leases, Bank Fees, Members	1,835	-	-	-	-	-	-	5,283				
Other Supplies & Equipment (Office/Program)	85,646	879	3,346	3,566	2,069	868	1,800	46,418		9,400		
I.T. - Supplies and Equipment (Replacements)	2,458	-	-	-	-	-	-	-				
Malpractice Insurance	3,512	199	220	835	458	-	-	10,346				
	574,426	98,281	101,939	123,514	88,102	174,700	150,377	1,469,103	116,800	9,400	20,000	
Reallocation of Administrative Charges to Programs	61,924	2,999	4,001	14,200	-	21,000	12,000	175,500				
Net Expenses	636,350	96,280	105,940	137,714	88,102	195,700	162,377	1,644,603	116,800	9,400	20,000	
<b>Net expenses after reallocation</b>												
<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 2b - Statement of Program Revenue and Expenses**  
 (See Auditor's Comments on Supplementary Financial Information)

Detail Codes	9253		9254		9256		9258		8888		9252		A839		A808		A854		A852		Total Ministry Funded Budgets	
	Children Behaviour Intervention	Children In-Home Respite Support	Children Assessment & Counselling	Children Speech & Language	Adult Protective DS Specialized Services	Spec Comm Suppts Child Serv Coord/Case Mgt	Youth Justice Service	YCJA Psychological Reports	Youth Mental Health Court Worker Expansion Program	FASD Clinic	Total Ministry Funded Programs	Total Ministry Funded Budgets										
Revenue																						
Ministry of Community & Social Services - Program Funding	32,212	120,830	523,356	142,333	307,751	3,000	153,143	38,000	132,299	300,000	7,649,294	7,620,794										
- One Time Funding	-	7,044	-	-	13,237	-	-	-	-	-	24,744	74,745										
Recoveries and Miscellaneous Income	32,212	127,874	523,356	142,333	320,988	3,000	153,143	38,000	132,299	300,000	7,674,038	7,737,473										
Expenses																						
Salaries and Wages	16,627	46,874	306,120	94,008	202,552	-	99,297	-	72,179	47,193	4,398,438	4,469,453										
Employee Benefits - Satutory	1,676	3,820	24,668	5,785	18,373	-	7,613	-	6,791	2,906	362,286	386,724										
Employee Benefits - Non-Mandatory	2,621	5,975	38,582	9,048	28,737	-	11,907	-	10,621	4,546	566,648	614,318										
Staff Travel	230	2,820	14,834	4,535	13,895	2,100	3,142	-	2,164	15,711	283,647	258,374										
Communication	1,196	861	9,720	1,480	4,635	-	1,072	-	1,661	-	104,131	106,741										
Staff Training	6	464	5,373	395	1,948	900	475	-	267	35,513	98,545	55,113										
Rent/Lease/Mortgage Interest	2,202	2,494	33,341	235	14,316	-	4,078	-	9,908	-	220,731	222,698										
Utilities (Building Occupancy)	1,243	1,650	9,946	3,046	8,855	-	6,242	-	3,154	9,800	295,425	258,314										
Professional/Contracted Out Services	752	328	5,565	1,584	2,596	-	1,236	-	1,339	15,800	131,897	111,202										
Professional/Contracted Out I.T. Services	-	-	-	-	-	-	-	-	-	-	-	12,300										
Purchased Client Services	-	48,199	-	-	-	-	3,000	38,000	-	99,866	746,734	837,793										
Advertising and Promotion	293	219	2,514	505	1,331	-	1,070	-	935	-	36,372	53,800										
Services Related to Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-										
Supplies, Equipment Related Repairs/Maint.	-	-	-	-	-	-	-	-	-	-	-	-										
Other Services - Car Leases, Bank Fees, Memberships	12	108	250	153	1,745	-	10	-	-	-	22,514	34,173										
Other Supplies & Equipment (Office/Program)	1,412	1,302	13,892	10,334	2,829	-	2,557	-	2,793	21,835	304,528	287,383										
I.T. - Supplies and Equipment (Replacements)	-	-	1,274	293	-	-	1,388	-	1,500	19,949	44,182	19,800										
Malpractice Insurance	516	252	3,691	1,119	1,745	-	868	-	1,379	-	43,181	34,407										
Reallocation of Administrative Charges to Programs	28,886	115,366	469,770	132,520	302,967	3,000	143,955	38,000	114,691	273,119	7,664,369	7,762,593										
Net Expenses	3,326	12,508	53,586	9,813	18,021	-	9,188	-	7,938	26,881	(6)	(25,120)										
Net expenses after reallocation	32,212	127,874	523,356	142,333	320,988	3,000	153,143	38,000	122,629	300,000	7,664,363	7,737,473										
Excess (deficiency) of Revenue over Expenses for the Year Before Undernoted Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred revenue	-	-	-	-	-	-	-	-	-	-	-	-										
Surplus Repayable	-	-	-	-	-	-	-	-	(9,670)	-	(9,670)	-										
Excess (deficiency) of Revenue Over Expenses for the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

**For the year ended March 31, 2014**

	Northwest						
	Community Care Access Centre Contract	Catholic District School Board Speech Contract	Dryden Regional Health Centre SLP Contract	Child Care Special Needs Resourcing (MOE)	Canada Prenatal Program - Kenora	Canada Prenatal Program - Education	
<b>Revenue</b>							
Program Funding	\$ 152,425	\$ 17,380	\$ 1,629	\$ 100,682	\$ 52,510		5,217
Recoveries and Miscellaneous Income	-	-	-	950	-		652
Deferred Revenue	113,668	12,080	8,007	-	-		
	<b>135,886</b>	<b>266,093</b>	<b>9,636</b>	<b>101,632</b>	<b>52,510</b>		<b>5,869</b>
<b>Expenses</b>							
Salaries and Wages	58,037	3,466	765	50,197	25,594		-
Employee Benefits - Statutory	2,573	237	30	4,780	1,374		-
Employee Benefits - Non-Mandatory	4,024	371	47	7,477	2,150		-
Staff Travel	8,172	1,395	35	13,793	484		448
Communication	326	-	-	-	-		-
Staff Training	177	104	-	275	185		-
Rent/Lease/Mortgage Interest	-	-	-	-	-		-
Utilities (Building Occupancy)	2,079	-	-	3,133	4,765		-
Professional Contracted Out Services	-	-	-	1,387	-		-
Professional I.T. Services	-	-	-	-	-		-
Program Expense	-	1,128	-	11,085	12,572		107
Professional Services - Client	54,799	7,012	-	-	-		-
Advertising and Promotion	-	-	-	418	-		-
Other Services - Car Lease, Memberships, Bank Fees	8	-	-	-	-		-
Other Supplies and Equipment (Office)	2,190	21	-	3,587	1,460		-
I.T. Supplies Equipment	-	-	-	-	2,626		-
Malpractice Insurance	-	-	-	600	-		-
Administration Charge to Programs	10,000	2,400	760	4,900	1,300		-
	<b>135,886</b>	<b>142,377</b>	<b>1,637</b>	<b>101,632</b>	<b>52,510</b>		<b>555</b>
<b>Excess (deficiency) of Revenue Over Expenses Before Undemoted Items</b>	-	123,716	7,999	-	-		5,314
Deferred revenue	-	-	-	-	-		-
Surplus Repayable	-	-	-	-	-		-
	-	-	-	-	-		-
<b>Excess of revenue over expenses for the Year</b>	<b>\$ -</b>	<b>\$ 123,716</b>	<b>\$ 7,999</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 5,314</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, 2014

	Canada Prenatal Program - Red Lake	Moe the Mouse Comes to Ontario Health Canada Funding	George Jeffrey Far North Rehab Funding from Health Canada	FASD Clinic Funding from Health Canada	Supervised Access Service (SAS)	Youth Justice Committee (MAG)	Total Programs
<b>Revenue</b>							
Program Funding	\$ 56,260	\$ 176,618	\$ 211,147	\$ 86,930	\$ 167,393	\$ 35,000	\$ 1,193,860
Recoveries and Miscellaneous Income	-	-	-	-	625	-	6,792
Deferred Revenue	-	-	-	-	20,588	3,348	158,343
	56,260	176,618	211,147	86,930	188,606	38,348	1,358,995
<b>Expenses</b>							
Salaries and Wages	40,629	105,684	35,179	-	143,059	23,647	586,708
Employee Benefits - Statutory	3,951	8,477	1,121	-	7,251	768	38,114
Employee Benefits - Non-Mandatory	6,180	13,259	1,753	-	11,342	1,201	59,616
Staff Travel	1,294	13,633	27,842	-	5,352	2,041	77,708
Communication	-	-	-	-	-	-	326
Staff Training	258	2,700	-	-	4,724	1,470	10,034
Rent/Lease/Mortgage Interest	-	-	-	-	-	-	-
Utilities (Building Occupancy)	-	7,200	800	-	20,425	-	38,402
Professional Contracted Out Services	-	2,000	6,000	-	2,025	-	11,412
Professional I.T. Services	-	-	-	-	-	-	-
Program Expense	2,352	9,032	-	-	1,430	414	38,120
Professional Services - Client	-	-	57,162	74,027	-	-	193,000
Advertising and Promotion	-	-	-	-	868	1,394	2,680
Other Services - Car Lease, Memberships, Bank Fees	-	-	-	-	-	-	8
Other Supplies and Equipment (Office)	484	3,833	4,259	5,000	3,559	1,826	28,381
I.T. Supplies Equipment	-	800	-	-	-	-	3,426
Malpractice Insurance	-	-	-	-	894	-	1,494
Administration Charge to Programs	1,112	10,000	4,029	7,903	9,234	1,000	63,179
	56,260	176,618	138,145	86,930	210,163	33,761	1,152,608
<b>Excess (deficiency) of Revenue Over Expenses Before Undernoted Items</b>	-	-	73,002	-	(21,557)	4,587	206,387
Deferred revenue	-	-	-	-	-	-	-
Surplus Repayable	-	-	(73,002)	-	-	-	(73,002)
	-	-	(73,002)	-	-	-	(73,002)
<b>Excess of revenue over expenses for the Year</b>	\$ -	\$ -	\$ -	\$ -	\$ (21,557)	\$ 4,587	\$ 133,385

**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, 2014

	Cameron Bay Child Care	Cameron Bay Teachers Resource	Lakewood Child Care	Lakewood Teachers Resource	King George Child Care	King George Summer Camp	Keewatin After School	St. Louis After School	Lakewood After School	King George After School
<b>Revenue</b>										
Kenora District Services Board										
-Program Funding/Fee Subsidy Funding	\$ 40,118	\$ 126,802	\$ 38,383	\$ 55,000	\$ 65,818	\$ 47,064	\$ 846	\$ 9,471	\$ 5,837	\$ 20,975
-Wage Subsidy	59,117	7,884	23,930	2,532	60,292	-	-	-	-	-
-One Time Funding	-	-	-	-	-	-	-	-	-	-
Registration Fees (Revenue from Parents)	169,021	-	62,937	-	70,769	19,124	9,081	33,172	10,671	38,195
Deferred Revenue	(11,462)	-	(9,410)	-	(28,583)	-	(841)	10,110	50,941	11,492
Recoveries and Miscellaneous Income	4,979	-	-	-	-	-	-	-	-	-
Administration Charges from Programs	1,300	-	-	-	-	-	-	-	-	-
	263,073	134,686	115,840	57,532	168,296	66,188	9,086	52,753	67,449	70,662
<b>Expenses</b>										
Salaries and Wages	199,419	112,829	113,192	47,192	133,434	28,995	6,969	23,692	6,366	16,787
Employee Benefits	53,083	15,432	25,087	9,970	45,986	2,233	682	1,792	600	1,122
Staff Travel	1,865	55	2,158	94	1,547	-	-	-	-	-
Staff Training & Recruitment	2,065	245	1,385	200	1,990	-	-	100	-	-
Building Occupancy	3,077	4,002	8,800	30	17,530	-	-	-	2,985	-
Professional Contracted Out Services	-	-	-	-	-	108	-	200	-	-
Program Expenses	2,258	44	3,583	-	16,333	-	94	256	-	570
Food	17,700	-	8,814	-	15,247	-	926	2,317	-	1,207
Advertising and Promotion	871	-	188	-	68	-	-	-	-	-
Other Supplies and Equipment (Office)	5,179	2,079	420	46	1,376	-	618	-	-	348
I.T. Supplies and Equipment	-	-	-	-	488	-	-	-	-	-
Bad Debt Expense & Malpractice Insurance	3,096	-	3,260	-	43	-	-	232	-	-
	288,613	134,686	166,887	57,532	234,042	31,336	9,289	28,589	9,951	20,034
<b>Excess (deficiency) of revenue over expenses before Undernoted Items</b>	(25,540)	-	(51,047)	-	(65,746)	34,852	(203)	24,164	57,498	50,628
Deferred Revenue	-	-	-	-	-	-	-	-	-	-
Net transfer from Internally Restricted Net Assets (Note 8)	-	-	-	-	-	-	-	-	-	-
<b>Excess of revenue over expenses for the year</b>	\$ (25,540)	\$ -	\$ (51,047)	\$ -	\$ (65,746)	\$ 34,852	\$ (203)	\$ 24,164	\$ 57,498	\$ 50,628

**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, 2014

	Evergreen After School	Valleyview After School	Stabilization	Wage Improvement Funding	Capacity Emergent Programming	Transformation and Retrofit	Sioux Lookout Best Start Hub	Total Programs	Total Budgets
<b>Revenue</b>									
Kenora District Services Board									
-Program Funding/Fee Subsidy Funding	\$ 9,250	\$ 6,814	-	-	-	-	\$ 47,934	\$ 474,312	\$ 544,856
-Wage Subsidy	-	-	-	-	-	-	-	153,755	123,940
-One Time Funding	-	-	75,533	96,416	4,000	4,000	-	179,949	120,814
Registration Fees (Revenue from Parents)	17,593	40,522	-	-	-	-	-	471,085	426,324
Deferred Revenue	849	2,516	41,126	11,835	-	-	12,750	91,323	-
Recoveries and Miscellaneous Income	-	-	-	-	-	-	-	4,979	59,441
Administration Charges from Programs	-	-	-	-	-	-	-	1,300	1,300
	27,692	49,852	116,659	108,251	4,000	4,000	60,684	1,376,703	1,276,675
<b>Expenses</b>									
Salaries and Wages	14,198	21,070	116,659	75,807	-	-	33,562	950,171	891,468
Employee Benefits	928	1,553	-	9,247	-	-	3,872	171,587	166,438
Staff Travel	-	-	-	-	-	-	363	6,082	5,013
Staff Training & Recruitment	-	-	-	-	-	-	323	6,308	4,000
Building Occupancy	-	-	-	-	-	4,000	1,072	41,496	46,904
Professional Contracted Out Services	-	-	-	-	-	-	-	200	6,050
Program Expenses	10	10	-	-	4,333	-	2,266	29,865	31,414
Food	1,158	2,037	-	-	-	-	-	49,406	45,055
Advertising and Promotion	-	-	-	-	-	-	136	1,263	2,838
Other Supplies and Equipment (Office)	629	669	-	-	-	-	1,823	13,187	26,480
I.T. Supplies and Equipment	-	-	-	-	-	-	-	488	11,158
Bad Debt Expense & Malpractice Insurance	310	4,032	-	-	-	-	-	10,973	11,875
	17,233	29,371	116,659	85,054	4,333	4,000	43,417	1,281,026	1,248,690
<b>Excess (deficiency) of revenue over expenses before Undernoted Items</b>	10,459	20,481	-	23,197	(333)	-	17,267	95,677	27,984
Deferred Revenue	-	-	-	(23,197)	-	-	(4,517)	(27,714)	-
Net transfer from Internally Restricted Net Assets (Note 8)	-	-	-	(23,197)	-	-	(4,517)	(27,714)	-
<b>Excess of revenue over expenses for the year</b>	\$ 10,459	\$ 20,481	\$ -	\$ -	\$ (333)	\$ -	\$ 12,750	\$ 67,963	\$ 27,984

**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, 2014

	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	Non-Budget Proceeds	Roots of Empathy	Develop-mental Services Temporary Supports	Minto Parent Resource Centre Kitchen Funds	Minto Parent Resource Centre Endowment Fund	Total Programs
<b>Revenue</b>													
Recoveries and Miscellaneous Income	\$ 673	\$ 1,500	\$ -	\$ 3,425	\$ 102,031	\$ -	\$ 4,181	\$ 140,321	\$ 15,840	\$ 11,649	\$ 39,037	\$ 1,885	\$ 320,542
Interest	-	-	-	-	-	-	-	8,765	-	-	-	-	8,765
Deferred Revenue	20,007	-	5,000	30,825	86,811	11,120	367	-	17,378	-	7,092	50	178,650
Administration Charges from Programs	-	-	-	-	-	-	-	61,878	-	-	-	-	61,878
	20,680	1,500	5,000	34,250	188,842	11,120	4,548	210,954	33,218	11,649	46,129	1,935	569,835
<b>Expenses</b>													
Salaries and Wages	-	-	-	21,729	-	-	-	-	-	-	-	-	21,729
Employee Benefits	-	-	-	4,672	373	-	-	-	-	-	-	-	5,045
Staff Travel	-	-	-	6,531	-	-	-	7,387	-	-	-	-	13,918
Staff Training	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Occupancy	-	-	-	-	-	-	-	11,215	-	-	-	-	11,215
Professional Services - Non Client	-	-	-	-	34,391	-	-	15,980	-	-	-	-	50,371
Program Expenses	-	-	-	1,318	45,001	941	-	491	1,046	-	126	-	62,793
Professional Services - Client	12,312	782	776	-	-	-	-	-	-	10,223	-	-	10,223
Food and Personal Needs	-	-	-	-	-	-	-	-	-	-	21,911	-	21,911
Promotion and Publicity	-	-	-	-	-	-	-	51,000	-	-	-	-	51,000
Office Administration	-	-	-	-	3,250	-	-	-	-	-	-	-	3,250
Replacements	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration Charges to Programs	-	-	-	-	-	-	-	-	-	-	-	-	-
	12,312	782	776	34,250	83,015	941	-	86,073	1,046	10,223	22,037	-	251,455
<b>Excess of Revenue Over Expenses Before Undemoted Items</b>	8,368	718	4,224	-	105,827	10,179	4,548	124,891	32,172	1,426	24,092	1,935	318,380
Deferred revenue	-	-	-	-	-	-	-	-	-	(1,426)	-	-	(1,426)
Transfers to Kenora and Lake of the Woods Regional Community Foundation and Duffrese Foundation Inc.	-	-	-	-	-	-	(1,162)	-	-	-	-	(1,885)	(3,047)
	-	-	-	-	-	-	(1,162)	-	-	(1,426)	-	(1,885)	(4,473)
<b>Excess of revenue over expenses for the year</b>	8,368	718	4,224	-	105,827	10,179	3,386	124,891	32,172	-	24,092	50	313,907