

**NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED MARCH 31, 2016**

# **NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES**

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**YEAR ENDED MARCH 31, 2016**

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## INDEPENDENT AUDITOR'S REPORT

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To the Board of Directors of North Eastern Ontario Family and Children's Services

We have audited the accompanying financial statements of North Eastern Ontario Family and Children's Services, which comprise the statement of financial position as at March 31, 2016, and the statements of revenues and expenses, changes in net assets and cash flows for the year then 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 of these financial statements in accordance with the annual service contract agreements with the Ministry of Community and Social Services, 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 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 is sufficient and appropriate to provide a basis for our audit opinion.

### *Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of North Eastern Ontario Family and Children's Services as at March 31, 2016 and the results of its operations and its cash flow for the year then ended in accordance with the annual service contract agreements with the Ministry of Community and Social Services.

### *Other Matter*

The financial statements of North Eastern Ontario Family and Children's Services for the year ended March 31, 2015 were audited by Ross Pope LLP of Timmins, Ontario, Canada, prior to its merger with MNP LLP. Ross Pope LLP expressed an unmodified opinion on those statements on June 23, 2015.

### *Basis of Accounting and Restrictions on Use and Distribution*

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian accounting standards for not-for profit organizations, are solely for the information and use of the Board and the Funder. These financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

### *Emphasis of Matter*

Without qualifying our opinion, we draw attention to Note 2 in the financial statements which indicates that as of March 31, 2016 the Organization's current liabilities exceeded its total assets by \$3,023,588. This condition, along with other matters as set forth in Note 2, indicate the existence of material uncertainty that may cast significant doubt about the Organization's ability to continue as a going concern.

Timmins, Ontario  
June 27, 2016



MNP LLP  
Chartered Professional Accountants  
Licensed Public Accountants

## NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31

	2016	2015
<b>ASSETS</b>		
CURRENT ASSETS		
Cash	\$ 234,163	\$ -
Restricted cash	1,292,309	1,269,776
Accounts receivable	553,907	1,453,617
Prepaid expenses	19,092	19,317
Due from related parties and funds (Note 5)	67,017	421,583
	<b>\$ 2,166,488</b>	<b>\$ 3,164,293</b>
<b>LIABILITIES</b>		
CURRENT LIABILITIES		
Bank overdraft	\$ -	\$ 1,531,305
Accounts payable and accrued liabilities	2,949,302	3,262,626
Trust accounts - restricted	1,292,309	1,269,776
Due to Ministry	780,785	-
Deferred revenue (Note 3)	167,680	164,692
	<b>5,190,076</b>	<b>6,228,399</b>
<b>NET DEFICIT</b>		
UNRESTRICTED NET DEFICIT (Note 7)	<b>(3,023,588)</b>	<b>(3,064,106)</b>
	<b>\$ 2,166,488</b>	<b>\$ 3,164,293</b>

Contingencies (Note 9)

Approved by:

  
 Director

  
 Director

See accompanying notes.

## NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## STATEMENT OF REVENUE AND EXPENSES

YEAR ENDED MARCH 31

		BUDGET*	ACTUAL	ACTUAL
		2016	2016	2015
<b>REVENUE</b>				
Grants and other		\$ 34,370,078	\$ 35,401,465	\$ 37,777,144
<b>EXPENSES BY PROGRAM SCHEDULE</b>				
Child Welfare	A	18,091,874	17,293,282	21,103,216
Ontario Early Years	B	583,257	577,901	583,257
Data Analysis Coordinator	C	67,079	67,079	67,079
CYMH Brief Services	D	1,301,513	1,271,726	672,791
CYMH Counselling/Therapy Services	E	1,610,826	1,558,438	2,108,332
Crisis Services	F	343,637	317,645	185,214
Family/Caregiver Supports	G	734,746	728,440	1,255,263
Access Intake Service Planning	H	157,395	157,395	189,707
Intensive Treatment Services	I	2,442,871	2,644,143	2,093,211
Service Coordination Process	J	897,550	896,257	1,011,024
Specialized Consultation/Assessment	K	599,352	567,121	815,437
Targeted Prevention	L	126,505	151,304	149,669
Complex Special Needs - DW	M	116,077	86,143	116,077
ISC-URBAN	N	261,188	273,447	261,188
Tele-Psychiatry Program	O	30,000	47,594	40,800
C&FI Operating Non-Residential	P	456,388	456,387	418,635
Other ASD Supports	Q	96,450	96,450	96,450
ASD Respite Services	R	100,650	80,763	100,650
Community Capacity Building	S	119,004	119,000	119,000
Early Literacy Specialists	T	67,079	67,128	67,079
Partner Facility Renewal	U	-	485,895	506,037
Non-Residential Attendance Centre (Pilot)	V	937,392	937,392	937,392
Restorative Justice Demo Project	W	68,674	68,674	68,674
Anger Management/Violence	X	123,934	123,934	123,934
Community Support Team	Y	458,457	458,457	458,457
Youth Mental Health Court Worker	Z	44,100	44,100	44,100
Secure Detention - Secure Custody - Pinegar	AA	1,984,594	1,713,222	2,063,958
Partner Facility Renewal - Youth Justice	AB	5,000	694,170	5,000
MAG Restorative Justice	AC	110,145	110,173	110,145
CAMPH - Acute Care Beds	AD	171,175	171,175	182,500
Intensive Autism Program	AE	862,943	862,943	862,943
Supervised Access Program	AF	350,130	350,262	350,130
Timmins Family Health Team	AG	48,753	48,408	130,008
Autism Behaviour Analyst - One Kid's Place	AH	145,869	166,369	144,848
Crown Ward Education Champion	AI	81,120	31,120	75,000
Family Resource Centre Program	AJ	82,364	75,022	93,364
Brighter Futures - CAPC	AK	89,094	89,095	89,094
Brighter Futures - Timiskaming and Cochrane District	AL	588,000	750,703	604,100
United Way	AM	14,893	14,983	51,414
Camp Cadanac	AN	-	-	10,000
		34,370,078	34,653,740	38,365,177
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR YEAR</b>				
		\$ -	\$ 747,725	\$ (588,033)

\* Unaudited

## NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## STATEMENT OF CHANGES IN NET DEFICIT

YEAR ENDED MARCH 31

	2016	2015
<b>UNRESTRICTED</b>		
Balance, beginning of year	\$ (3,064,106)	\$ (3,382,061)
Surplus (deficiency) of revenue over expenses	747,725	(588,033)
ADD (DEDUCT):		
Return of unrestricted surplus to Ministry	(780,785)	-
Settlement of prior year funding	19,478	(103,028)
Use of unrestricted surplus	54,100	600,407
Transfer from NEOFACS - Building Fund	-	408,609
Balance, end of year	\$ (3,023,588)	\$ (3,064,106)

## NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31

	2016	2015
<b>OPERATING ACTIVITIES</b>		
Cash received - Province of Ontario	\$ 33,384,802	\$ 35,847,616
Cash received - Government of Canada	939,144	693,194
Cash received - District Social Services Administration Boards	97,347	144,779
Cash received - other revenue	1,249,241	1,330,299
Cash paid out - settlement of prior years	(73,578)	(103,028)
Cash paid out - salaries, benefits, travel, education, conferences	(24,715,777)	(27,391,777)
Cash paid out - occupancy	(2,311,506)	(2,294,699)
Cash paid out - client services and programs	(3,664,590)	(6,026,663)
Cash paid out - other	(171,390)	(271,561)
Cash paid out - administration	(2,134,078)	(1,382,935)
Cash paid out - technology	(811,614)	(738,845)
CASH FROM (USED IN) OPERATING ACTIVITIES	1,788,001	(193,620)
CASH DEFICIENCY, beginning of year	(261,529)	(67,909)
CASH (DEFICIENCY), end of year	\$ 1,526,472	\$ (261,529)
<b>CASH CONSISTS OF:</b>		
Cash (bank overdraft)	\$ 234,163	\$ (1,531,305)
Restricted cash	1,292,309	1,269,776
	\$ 1,526,472	\$ (261,529)

# **NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES**

## **NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED MARCH 31, 2016**

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### **NATURE OF OPERATIONS**

North Eastern Ontario Family and Children's Services (NEOFACS), is a government funded organization which provides counselling and guidance services to the youth of the Cochrane and Timiskaming Districts. The organization is also a registered charity. As a result it must also comply with Canada Revenue Agency regulations regarding its charitable fund raising and spending of funds.

### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **(a) BASIS OF DISCLOSURE**

The financial statements include the assets, liabilities, revenue and expenses of the North Eastern Ontario Family and Children's Services with the exception of the NEOFACS Building Fund. The operation of this fund is reported separately.

#### **(b) ACCRUAL ACCOUNTING**

The financial statements of the North Eastern Ontario Family and Children's Services have been prepared using the modified accrual basis of accounting. This method requires the inclusion of short-term accruals of revenue and normal operating expenses in the determination of operating results for a given period. Short-term is defined as payable or receivable within 30 days of the end of the fiscal period. Expenses made once a period are charged to operations in the period in which they are paid. Accordingly, no provision has been made herein for wage costs due to accrued vacation pay or overtime incurred.

#### **(c) REVENUE RECOGNITION**

The programs are funded primarily by the Province of Ontario in accordance with budget arrangements established by the Ministry of Community and Social Services. Operating grants are recorded as revenue in the period to which they relate. Grants approved but not received at the end of an accounting period are accrued. Where a portion of a grant relates to a future period, it is deferred and recognized in that subsequent period. Any excess of program funding over recoverable expenses is due to the Province of Ontario.

From time to time, the funding bodies conduct audits and make adjustments pertaining to prior years. These adjustments are recorded as adjustments to the restricted net assets in the year they are determined.

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

#### **(d) FIXED ASSETS**

Fixed assets are expensed in the year of purchase, in accordance with the guidelines prescribed by the Ministry of Community and Social Services.

#### **(e) ALLOCATION OF EXPENSES**

The organization incurs a number of general expenses that are common to the administration of the organization and its programs. These expenses are included in Schedule AO of the financial statements and have been allocated to the various programs based on the program's portion of the overall revenue.

#### **(f) MEASUREMENT UNCERTAINTY**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from these estimates.



# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2016

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONT'D

#### (g) FINANCIAL INSTRUMENTS

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred. Financial instruments reported at amortized cost include accounts receivable, due from related parties and funds, accounts payable and accrued liabilities and due to Ministry.

### 2. GOING CONCERN

The accompanying financial statements have been prepared on the going concern assumption that NEOFACS will be able to realize its assets and discharge its liabilities in the normal course of business. As at March 31, 2016, the organization had a working capital deficit of \$3,023,588 (2015 - \$3,064,106). The organization's ability to continue as a going concern is dependant upon its ability to secure additional funding to cover the prior year deficits and to be able to keep future surplus amounts achieved particularly in the Child Welfare program. This funding and the ability to keep future surplus amounts will have to come mainly from Ministries of the Province of Ontario.

### 3. DEFERRED REVENUE

	2016	2015
Child Abuse Donations	\$ 14,417	\$ 14,417
CTRC - White	6,540	6,540
French Language	493	493
ONFTC - FASD	16,372	16,372
ONFTC - Nobody's Perfect	62,398	62,398
Timmins Family Health Team	64,472	64,472
CWECT	2,988	-
	<b>\$ 167,680</b>	<b>\$ 164,692</b>

### 4. COMMITMENTS

(a) The Organization's obligations due in the next five years under operating leases for premises, office equipment and contracted services are as follows:

2017	\$ 1,432,755
2018	\$ 850,506
2019	\$ 761,188
2020	\$ 749,926
2021	\$ 739,469

(b) No provision has been made for the liability due to unpaid vacation and overtime payable. The unrecorded liability for these costs as at March 31, 2016 totaled \$546,629.

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2016

### 5. DUE FROM RELATED PARTIES AND FUNDS

	2016	2015
North Eastern Ontario Children's Foundation	\$ 5,784	\$ 7,500
NEOFACS - Building Fund	61,233	414,083
	<b>\$ 67,017</b>	<b>\$ 421,583</b>

The North Eastern Ontario Children's Foundation is a charitable organization which raises funds for the clients of NEOFACS. The foundation has its own board of directors. The NEOFACS - Building Fund is a separate fund of the organization which owns real estate used by the Organization. These are non-interest bearing and have no set repayment terms. During the year, the Organization was charged \$671,778 in rent by NEOFACS - Building Fund.

### 6. ECONOMIC DEPENDENCE

Approximately 94% of the Organization's revenue is received from the Province of Ontario. The continuation of the Organization is dependent on this funding.

### 7. NET DEFICIT

	Net deficit beginning of the year	Prior period funding adjustment	Excess (deficiency) of revenue over expenses for the year	Net deficit end of the year
Child Welfare	\$(2,326,412)	\$ (69,088)	\$ 175,334	<b>\$(2,220,166)</b>
Children's Mental Health	(203,898)	(430,205)	138,789	<b>(495,314)</b>
Community Action Program for Children	(3,808)	(12,892)	99,347	<b>82,647</b>
CPIN	(10,089)	-	-	<b>(10,089)</b>
Intensive Autism Program	(136,905)	(53,934)	-	<b>(190,839)</b>
Ministry of Education	854	(77,297)	5,356	<b>(71,087)</b>
Ministry of the Attorney General	68,352	(34,362)	(132)	<b>33,858</b>
Ministry of Training and Colleges	-	-	50,000	<b>50,000</b>
Other	13,674	(18,421)	7,687	<b>2,940</b>
Youth Justice Programs	(465,874)	(11,008)	271,344	<b>(205,538)</b>
	<b>\$(3,064,106)</b>	<b>\$ (707,207)</b>	<b>\$ 747,725</b>	<b>\$(3,023,588)</b>

## **NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES**

### **NOTES TO FINANCIAL STATEMENTS (CONT'D)**

**YEAR ENDED MARCH 31, 2016**

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#### **8. FINANCIAL INSTRUMENTS**

The organization is exposed to various risks through its financial instruments and monitors, evaluates and manages these risks. The following analysis provides information about the organization's risk exposure and concentration as of March 31, 2016.

##### **Liquidity Risk**

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The organization is exposed to this risk mainly in respect of its receipt of funds from funders and other related sources and accounts payable.

##### **Interest Rate Risk**

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the organization manages exposure through its normal operating and financing activities. The organization is exposed to interest rate risk primarily through its floating interest rate on the operating line of credit and the non-revolving term loan.

#### **9. CONTINGENCIES**

The Organization or its predecessor organizations have been named, in some cases jointly with others, in claims arising in the normal course of operation. The total amount of 10 different claims is \$29,850,000. The Organization intends to defend itself in these matters. The likelihood of a successful defence is not determinable at this time and therefore no provision for any loss, if any, has been provided in these statements. The Organization will take action to recover any successful amounts from its insurers and third parties. Any settlement or award which may arise in excess of insurance coverage or recoveries from others will be reflected in the financial records in the year that the amount has been determined.

#### **10. PENSION CONTRIBUTIONS**

The Organization makes contributions to the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer plan, on behalf of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. The amount contributed to OMERS for the current fiscal year is \$1,665,041 (2015 - \$1,743,035) for current service and is included as an expense on the statement of revenue and expenses.

The Organization also makes contributions to individual retirement savings plans. These contributions are at a rate of 8% of gross earnings. The amount contributed on behalf of the employees to these savings plans for the current fiscal year is \$68,292 (2015 - \$84,829).

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2016

### 11. EXPENSES BY OBJECT

	2016	2015
Advertising	\$ 69,226	\$ 71,285
Boarding rates	2,830,318	5,084,292
Occupancy costs	2,311,506	2,294,699
Office supplies and expenses	567,447	477,965
Other expenditures (recovery)	(112,644)	81,155
Professional and consulting fees	1,215,502	2,030,178
Purchased supplies and assets	2,363,412	1,660,306
Salaries and benefits	24,356,588	26,132,773
Training	259,442	188,421
Travel and vehicle	944,308	1,172,326
	34,805,105	39,193,400
Allocated administration	1,570,241	1,527,541
Recoveries and other income	(1,721,606)	(2,355,764)
	\$ 34,653,740	\$ 38,365,177

### 12. BANKING CREDIT FACILITIES

The Organization has available credit facilities from its bank. These facilities are as follows:

TYPE	AMOUNT	TERMS	INTEREST RATE
Operating credit	\$1,000,000	advances repayable on demand	bank's prime rate minus 0.50%
Non-revolving loan	\$8,000,000	monthly blended payments of \$44,445 for 5 year term with 15 year amortization period	bank's prime rate minus 0.50%

The Organization also has available \$100,000 for credit cards. Any balances are repayable in accordance with the card agreements. The amounts outstanding vary from time to time and are included in accounts payable and accrued liabilities.

The above are secured by a general security agreement over all property, collateral mortgages, assignment of insurance, rent and leases.

The amounts due on the non-revolving loans are not disclosed in these financial statements as they are part of the NEOFACS Building Fund which is excluded from these financial statements.

At the date of the financial statements, \$1,000,000 (2015 - \$753,535) of the operating credit was available to the Organization and the balance of the non-revolving loan was \$6,721,694 (2015 - \$7,255,034).

## SCHEDULE A

## NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## CHILD WELFARE

## SCHEDULE OF REVENUE AND EXPENSES

YEAR ENDED MARCH 31

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Province of Ontario Grants	\$ 18,091,874	\$ 17,468,616
<b>RECOVERIES</b>		
Expense recoveries	1,026,992	268,851
Non-retainable revenue	-	664,306
	19,118,866	18,401,773
<b>EXPENSES</b>		
Salaries	9,346,866	8,951,997
Benefits	2,122,631	2,182,864
Travel	680,000	563,538
Training	36,500	67,670
Building occupancy	880,000	1,086,993
Professional services - non client	45,000	94,437
Program expenses	17,500	88,121
Boarding rates	2,940,325	2,724,853
Professional services - client	897,143	422,092
Food	5,500	95
Personal needs	1,052,400	810,943
Health and related	250,000	225,979
Financial assistance	10,000	-
Promotion and publicity	60,000	35,820
Office administration	200,000	314,764
Miscellaneous	140,000	176,001
Technology	435,000	480,271
	19,118,866	18,226,439
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 175,334

\*Unaudited

## SCHEDULE B

## NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## ONTARIO EARLY YEARS

## SCHEDULE OF REVENUE AND EXPENSES

YEAR ENDED MARCH 31

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Province of Ontario Grants	\$ 583,257	\$ 583,257
<b>RECOVERIES</b>		
Expense recoveries	63,980	44,406
Non-retainable revenue	-	10,323
	647,237	637,986
<b>EXPENSES</b>		
Salaries	262,580	312,918
Benefits	59,391	76,721
Travel	11,704	9,437
Training	10,500	1,175
Building occupancy	24,761	40,462
Professional services - non client	5,000	112
Program expenses	1,500	14,811
Professional services - client	168,371	85,710
Food	-	7
Promotion and publicity	6,000	1,213
Office administration	20,000	10,060
Miscellaneous	10,158	9,236
Allocated administration	61,772	61,772
Technology	5,500	8,997
	647,237	632,630
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 5,356

\*Unaudited

## SCHEDULE C

## NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

DATA ANALYSIS COORDINATOR  
 SCHEDULE OF REVENUE AND EXPENSES  
 YEAR ENDED MARCH 31

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Province of Ontario Grants	\$ 67,079	\$ 67,079
<b>RECOVERIES</b>		
Expense recoveries	-	9,844
	67,079	76,923
<b>EXPENSES</b>		
Salaries	47,354	55,277
Benefits	10,418	15,646
Travel	1,000	87
Building occupancy	1,500	2,253
Promotion and publicity	-	2
Office administration	1,702	252
Miscellaneous	-	42
Allocated administration	5,105	3,260
Technology	-	103
	67,079	76,923
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -

\*Unaudited

## SCHEDULE D

## NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## CYMH BRIEF SERVICES

## SCHEDULE OF REVENUE AND EXPENSES

YEAR ENDED MARCH 31

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Province of Ontario Grants	\$ 1,301,513	\$ 1,327,988
<b>RECOVERIES</b>		
Expense recoveries	-	108
Non-retainable revenue	-	99
	1,301,513	1,328,195
<b>EXPENSES</b>		
Salaries	899,264	832,115
Benefits	206,831	204,499
Travel	12,153	12,671
Training	3,669	1,613
Building occupancy	26,509	54,902
Professional services - non client	2,073	239
Program expenses	2,500	148
Professional services - client	5,000	25
Food	-	2
Personal needs	-	712
Promotion and publicity	5,000	1,469
Office administration	5,000	9,495
Miscellaneous	7,423	10,384
Allocated administration	121,990	121,990
Technology	4,101	21,670
	1,301,513	1,271,933
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 56,262

\*Unaudited



## SCHEDULE E

## NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## CYMH COUNSELLING / THERAPY SERVICES

## SCHEDULE OF REVENUE AND EXPENSES

YEAR ENDED MARCH 31

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Province of Ontario Grants	\$ 1,610,826	\$ 1,610,826
<b>RECOVERIES</b>		
Expense recoveries	-	7,625
Non-retainable revenue	-	330
	1,610,826	1,618,781
<b>EXPENSES</b>		
Salaries	917,269	850,142
Benefits	210,972	210,862
Travel	56,318	35,235
Training	17,017	4,197
Building occupancy	126,500	162,679
Professional services - non client	8,045	561
Program expenses	15,000	43,493
Professional services - client	30,000	107
Food	-	4
Personal needs	500	307
Promotion and publicity	2,142	3,263
Office administration	35,000	29,843
Miscellaneous	-	19,647
Allocated administration	154,447	154,447
Technology	37,616	51,606
	1,610,826	1,566,393
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 52,388

\*Unaudited

SCHEDULE F

**NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES**

**CRISIS SERVICES**

**SCHEDULE OF REVENUE AND EXPENSES**

**YEAR ENDED MARCH 31**

	BUDGET*		ACTUAL
	2016		2016
<hr/>			
<b>REVENUE</b>			
Province of Ontario Grants	\$ 343,637	\$	343,637
 <b>RECOVERIES</b>			
Expense recoveries	-		3,493
Non-retainable revenue	-		28
	343,637		347,158
<hr/>			
<b>EXPENSES</b>			
Salaries	227,704		210,161
Benefits	52,372		51,902
Travel	5,620		3,334
Training	1,362		365
Building occupancy	8,865		13,148
Professional services - non client	606		47
Program expenses	1,199		26
Professional services - client	2,500		7
Promotion and publicity	143		294
Office administration	5,000		2,236
Miscellaneous	300		2,305
Allocated administration	32,816		32,816
Technology	5,150		4,524
	343,637		321,166
<hr/>			
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$	25,992
<hr/>			

\*Unaudited

## SCHEDULE G

## NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## FAMILY / CAREGIVER SUPPORTS

## SCHEDULE OF REVENUE AND EXPENSES

YEAR ENDED MARCH 31

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Province of Ontario Grants	\$ 734,746	\$ 734,746
<b>RECOVERIES</b>		
Expense recoveries	-	199
Non-retainable revenue	-	148
	734,746	735,093
<b>EXPENSES</b>		
Salaries	363,478	347,965
Benefits	83,600	90,566
Travel	16,068	35,927
Training	5,495	905
Building occupancy	25,239	72,357
Professional services - non client	3,714	243
Program expenses	3,708	103
Professional services - client	122,300	85,142
Food	-	2
Promotion and publicity	871	1,539
Office administration	20,000	12,947
Miscellaneous	2,500	8,718
Allocated administration	57,368	57,368
Technology	30,405	15,005
	734,746	728,787
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 6,306

\*Unaudited

SCHEDULE H

**NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES**

**ACCESS INTAKE SERVICE PLANNING**

**SCHEDULE OF REVENUE AND EXPENSES**

**YEAR ENDED MARCH 31**

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Province of Ontario Grants	\$ 157,395	\$ 157,395
<b>RECOVERIES</b>		
Expense recoveries	-	15
Non-retainable revenue	-	16
	157,395	157,426
<b>EXPENSES</b>		
Salaries	102,040	101,210
Benefits	23,469	26,803
Travel	2,487	1,430
Training	1,362	89
Building occupancy	6,543	7,186
Professional services - non client	606	24
Program expenses	500	5
Professional services - client	1,000	4
Promotion and publicity	500	136
Office administration	2,500	1,191
Miscellaneous	500	2,728
Allocated administration	14,169	14,169
Technology	1,719	2,450
	157,395	157,425
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -

\*Unaudited

**NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES****INTENSIVE TREATMENT SERVICES****SCHEDULE OF REVENUE AND EXPENSES****YEAR ENDED MARCH 31**

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Province of Ontario Grants	\$ 2,442,871	\$ 2,492,871
<b>RECOVERIES</b>		
Expense recoveries	72,500	201,919
Non-retainable revenue	-	55
	2,515,371	2,694,845
<b>EXPENSES</b>		
Salaries	1,630,711	1,807,524
Benefits	401,508	456,717
Travel	22,375	27,587
Training	4,232	5,411
Building occupancy	80,916	143,717
Professional services - non client	4,907	468
Program expenses	2,520	42,298
Professional services - client	2,700	72
Food	65,000	46,759
Personal needs	20,000	1,991
Health and related	-	87
Promotion and publicity	1,500	2,632
Office administration	15,000	31,896
Miscellaneous	-	22,207
Allocated administration	234,087	234,087
Technology	29,915	22,664
	2,515,371	2,846,117
<b>DEFICIENCY OF REVENUE OVER EXPENSES</b>	\$ -	\$ (151,272)

\*Unaudited

**NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES****SERVICE COORDINATOR PROCESS****SCHEDULE OF REVENUE AND EXPENSES****YEAR ENDED MARCH 31**

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Province of Ontario Grants	\$ 897,550	\$ 897,550
<b>RECOVERIES</b>		
Expense recoveries	-	9,912
Non-retainable revenue	-	39
	897,550	907,501
<b>EXPENSES</b>		
Salaries	586,948	501,125
Benefits	134,999	124,266
Travel	20,816	23,060
Training	5,612	850
Building occupancy	36,549	83,874
Professional services - non client	606	260
Program expenses	1,500	22,632
Professional services - client	1,500	27,758
Food	-	457
Promotion and publicity	143	977
Office administration	22,000	12,070
Miscellaneous	1,500	9,701
Allocated administration	76,005	76,005
Technology	9,372	23,173
	897,550	906,208
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 1,293

\*Unaudited

**NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES**  
**SPECIALIZED CONSULTATION/ASSESSMENT**  
**SCHEDULE OF REVENUE AND EXPENSES**  
**YEAR ENDED MARCH 31**

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Province of Ontario Grants	\$ 599,352	\$ 599,352
<b>RECOVERIES</b>		
Expense recoveries	-	3,605
Non-retainable revenue	-	149
	599,352	603,106
<b>EXPENSES</b>		
Salaries	194,441	207,030
Benefits	44,721	52,419
Travel	18,941	13,546
Training	5,836	733
Building occupancy	33,760	15,481
Professional services - non client	2,595	13
Program expenses	1,500	18,598
Professional services - client	174,399	174,418
Personal needs	9,392	-
Promotion and publicity	614	86
Office administration	10,000	3,019
Miscellaneous	500	2,477
Allocated administration	80,153	80,153
Technology	22,500	2,902
	599,352	570,875
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 32,232

\*Unaudited

## NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## TARGETED PREVENTION

## SCHEDULE OF REVENUE AND EXPENSES

YEAR ENDED MARCH 31

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Province of Ontario Grants	\$ 126,505	\$ 155,005
<b>RECOVERIES</b>		
Expense recoveries	-	18
Non-retainable revenue	-	18
	126,505	155,041
<b>EXPENSES</b>		
Salaries	68,799	59,973
Benefits	15,091	15,095
Travel	3,100	2,005
Training	1,262	2,140
Building occupancy	8,007	13,370
Professional services - non client	606	27
Program expenses	143	7,857
Professional services - client	9,272	28,454
Food	-	138
Promotion and publicity	1,000	157
Office administration	1,500	1,426
Miscellaneous	1,500	1,108
Allocated administration	11,225	11,225
Technology	5,000	8,366
	126,505	151,340
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 3,701

\*Unaudited



**NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES****COMPLEX SPECIAL NEEDS - DW****SCHEDULE OF REVENUE AND EXPENSES****YEAR ENDED MARCH 31**

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Province of Ontario Grants	\$ 116,077	\$ 98,000
<b>RECOVERIES</b>		
Expense recoveries	-	-
Non-retainable revenue	-	-
	116,077	98,000
<b>EXPENSES</b>		
Salaries	-	1,455
Benefits	-	279
Travel	-	151
Boarding rates	116,077	83,376
Personal needs	-	881
	116,077	86,143
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 11,857

\*Unaudited

## NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## ISC-URBAN

## SCHEDULE OF REVENUE AND EXPENSES

YEAR ENDED MARCH 31

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Province of Ontario Grants	\$ 261,188	\$ 261,188
<b>RECOVERIES</b>		
Expense recoveries	-	18
	261,188	261,206
<b>EXPENSES</b>		
Salaries	145,161	135,740
Benefits	32,662	34,412
Travel	8,724	881
Training	2,200	19
Building occupancy	11,137	19,801
Professional services - non client	2,200	-
Program expenses	-	25,391
Boarding rates	-	22,089
Professional services - client	25,000	1,550
Promotion and publicity	1,500	500
Office administration	6,000	3,500
Miscellaneous	-	1,101
Allocated administration	22,444	23,284
Technology	4,160	5,197
	261,188	273,465
<b>DEFICIENCY OF REVENUE OVER EXPENSES</b>	\$ -	\$ (12,259)

\*Unaudited

## NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## TELE-PSYCHIATRY PROGRAM

## SCHEDULE OF REVENUE AND EXPENSES

YEAR ENDED MARCH 31

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Province of Ontario Grants	\$ 30,000	\$ 47,594
<b>RECOVERIES</b>		
Expense recoveries	-	2
Non-retainable revenue	-	3
	30,000	47,598
<b>EXPENSES</b>		
Salaries	4,514	4,877
Benefits	1,083	1,479
Travel	580	-
Professional services - non client	10,000	9,673
Promotion and publicity	10	-
Office administration	2,750	752
Miscellaneous	13	-
Allocated administration	2,100	2,100
Technology	8,950	28,717
	30,000	47,598
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -

\*Unaudited

## NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

C&FI OPERATING NON-RESIDENTIAL  
SCHEDULE OF REVENUE AND EXPENSES  
YEAR ENDED MARCH 31

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Province of Ontario Grants	\$ 456,388	\$ 456,388
<b>RECOVERIES</b>		
Expense recoveries	-	883
	456,388	457,271
<b>EXPENSES</b>		
Salaries	289,862	280,499
Benefits	66,669	70,010
Travel	17,173	16,778
Training	3,600	2,522
Building occupancy	16,284	11,032
Professional services - non client	2,993	1
Program expenses	500	1,607
Professional services - client	5,000	8,029
Personal needs	-	28
Promotion and publicity	500	3,894
Office administration	7,500	12,481
Miscellaneous	500	4,817
Allocated administration	41,557	41,557
Technology	4,250	4,016
	456,388	457,270
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 1

\*Unaudited

**NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES****OTHER ASD SUPPORTS****SCHEDULE OF REVENUE AND EXPENSES****YEAR ENDED MARCH 31**

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Province of Ontario Grants	\$ 96,450	\$ 96,450
<b>RECOVERIES</b>		
Expense recoveries	-	1
Non-retainable revenue	-	1
	96,450	96,452
<b>EXPENSES</b>		
Salaries	67,227	67,648
Benefits	14,790	16,714
Travel	1,100	35
Training	300	2
Building occupancy	753	219
Professional services - non client	-	1
Professional services - client	3,000	2,625
Promotion and publicity	-	4
Office administration	-	58
Miscellaneous	-	313
Allocated administration	8,780	8,780
Technology	500	54
	96,450	96,452
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -

\*Unaudited

**NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES****ASD RESPITE SERVICES****SCHEDULE OF REVENUE AND EXPENSES****YEAR ENDED MARCH 31**

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Province of Ontario Grants	\$ 100,650	\$ 100,650
	100,650	100,650
<b>EXPENSES</b>		
Professional services - client	91,000	71,113
Allocated administration	9,650	9,650
	100,650	80,763
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 19,887

\*Unaudited

**NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES**  
**COMMUNITY CAPACITY BUILDING**  
**SCHEDULE OF REVENUE AND EXPENSES**  
**YEAR ENDED MARCH 31**

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Province of Ontario Grants	\$ 119,004	\$ 119,000
<b>RECOVERIES</b>		
Expense recoveries	250	5
	119,254	119,005
<b>EXPENSES</b>		
Salaries	69,328	76,978
Benefits	15,252	18,434
Travel	1,500	5,561
Training	1,000	88
Building occupancy	12,654	570
Professional services - non client	-	32
Program expenses	500	259
Personal needs	2,000	-
Promotion and publicity	150	178
Office administration	2,910	179
Miscellaneous	189	849
Allocated administration	7,771	7,771
Technology	6,000	8,105
	119,254	119,004
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 1

\*Unaudited

## NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## EARLY LITERACY SPECIALISTS

## SCHEDULE OF REVENUE AND EXPENSES

YEAR ENDED MARCH 31

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Province of Ontario Grants	\$ 67,079	\$ 67,079
<b>RECOVERIES</b>		
Expense recoveries	-	2
	67,079	67,081
<b>EXPENSES</b>		
Salaries	52,178	43,500
Benefits	10,957	10,505
Travel	-	444
Training	-	60
Building occupancy	-	5,739
Professional services - non client	-	21
Program expenses	-	218
Promotion and publicity	-	120
Office administration	-	806
Miscellaneous	-	572
Allocated administration	3,944	3,944
Technology	-	1,200
	67,079	67,130
<b>DEFICIENCY OF REVENUE OVER EXPENSES</b>	\$ -	\$ (50)

\*Unaudited



**NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES**  
**PARTNER FACILITY RENEWAL**  
**SCHEDULE OF REVENUE AND EXPENSES**  
**YEAR ENDED MARCH 31**

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Province of Ontario Grants	\$ -	\$ 486,016
<b>RECOVERIES</b>		
Expense recoveries	-	101
	-	486,117
<b>EXPENSES</b>		
Capital acquisition	-	485,996
	-	485,996
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 121

\*Unaudited

**NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES****NON-RESIDENTIAL ATTENDANCE CENTRE (PILOT)****SCHEDULE OF REVENUE AND EXPENSES****YEAR ENDED MARCH 31**

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Province of Ontario Grants	\$ 937,392	\$ 937,392
<b>RECOVERIES</b>		
Expense recoveries	8,477	388
Non-retainable revenue	-	53
	945,869	937,833
<b>EXPENSES</b>		
Salaries	546,697	561,753
Benefits	118,147	139,971
Travel	36,532	10,924
Training	2,800	1,428
Building occupancy	79,399	71,468
Professional services - non client	2,500	188
Program expenses	8,500	12,515
Professional services - client	12,400	13
Food	-	19
Personal needs	-	28
Promotion and publicity	700	1,094
Office administration	22,518	18,718
Miscellaneous	4,300	6,427
Allocated administration	98,426	98,425
Technology	12,950	14,862
	945,869	937,833
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -

\*Unaudited

## NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

RESTORATIVE JUSTICE DEMO PROJECT  
SCHEDULE OF REVENUE AND EXPENSES  
YEAR ENDED MARCH 31

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Province of Ontario Grants	\$ 68,674	\$ 68,674
<b>RECOVERIES</b>		
Expense recoveries	1,220	79
Non-retainable revenue	-	43
	69,894	68,796
<b>EXPENSES</b>		
Salaries	45,082	45,770
Benefits	10,069	11,395
Travel	3,157	1,983
Training	100	352
Building occupancy	2,650	623
Professional services - non client	50	14
Program expenses	-	1
Professional services - client	30	1
Food	-	18
Promotion and publicity	150	78
Office administration	945	596
Miscellaneous	300	520
Allocated administration	7,211	6,525
Technology	150	920
	69,894	68,796
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -

\*Unaudited

**NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES****ANGER MANAGEMENT /VIOLENCE****SCHEDULE OF REVENUE AND EXPENSES****YEAR ENDED MARCH 31**

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Province of Ontario Grants	\$ 123,934	\$ 123,934
<b>RECOVERIES</b>		
Expense recoveries	700	7
	124,634	123,941
<b>EXPENSES</b>		
Salaries	69,263	78,591
Benefits	15,930	13,857
Travel	12,900	7,587
Training	750	471
Building occupancy	7,800	5,251
Professional services - non client	325	26
Program expenses	50	3
Professional services - client	60	2
Promotion and publicity	200	143
Office administration	2,500	1,379
Miscellaneous	600	866
Allocated administration	13,013	13,013
Technology	1,243	2,753
	124,634	123,941
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -

\*Unaudited

**NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES****COMMUNITY SUPPORT TEAM****SCHEDULE OF REVENUE AND EXPENSES****YEAR ENDED MARCH 31**

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Province of Ontario Grants	\$ 458,457	\$ 458,457
<b>RECOVERIES</b>		
Expense recoveries	1,500	149
	459,957	458,606
<b>EXPENSES</b>		
Salaries	292,859	281,009
Benefits	61,649	70,615
Travel	26,219	26,894
Training	1,000	1,073
Building occupancy	11,791	20,788
Professional services - non client	1,000	98
Program expenses	500	394
Professional services - client	3,000	7
Food	-	1
Promotion and publicity	1,000	550
Office administration	12,801	2,310
Miscellaneous	-	3,296
Allocated administration	48,138	48,138
Technology	-	3,434
	459,957	458,606
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -

\*Unaudited

## NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## YOUTH MENTAL HEALTH COURT WORKER

## SCHEDULE OF REVENUE AND EXPENSES

YEAR ENDED MARCH 31

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Province of Ontario Grants	\$ 44,100	\$ 44,100
<b>RECOVERIES</b>		
Expense recoveries	300	28
Non-retainable revenue	-	41
	44,400	44,170
<b>EXPENSES</b>		
Salaries	28,170	26,061
Benefits	6,479	5,707
Travel	3,600	1,057
Training	270	31
Building occupancy	800	4,242
Professional services - non client	-	11
Program expenses	-	1
Professional services - client	-	1
Promotion and publicity	-	62
Office administration	-	911
Miscellaneous	350	352
Allocated administration	4,631	4,631
Technology	100	1,103
	44,400	44,169
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -

\*Unaudited

## NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## SECURE DETENTION - SECURE CUSTODY - PINEGAR

## SCHEDULE OF REVENUE AND EXPENSES

YEAR ENDED MARCH 31

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Province of Ontario Grants	\$ 1,984,594	\$ 1,984,594
<b>RECOVERIES</b>		
Expense recoveries	19,487	2,941
Non-retainable revenue	-	678
	2,004,081	1,988,213
<b>EXPENSES</b>		
Salaries	1,183,570	969,199
Benefits	260,385	242,083
Travel	23,500	26,585
Training	5,500	3,549
Building occupancy	165,443	142,887
Professional services - non client	9,600	1,644
Program expenses	5,000	31,560
Professional services - client	79,000	28
Food	-	32,460
Personal needs	-	3,632
Promotion and publicity	1,600	1,648
Office administration	19,000	18,226
Miscellaneous	13,100	11,026
Allocated administration	208,383	208,383
Technology	30,000	23,932
	2,004,081	1,716,842
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 271,372

\*Unaudited

**NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES**  
**PARTNER FACILITY RENEWAL - YOUTH JUSTICE**  
**SCHEDULE OF REVENUE AND EXPENSES**  
**YEAR ENDED MARCH 31**

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Province of Ontario Grants	\$ -	\$ 786,500
Province of Ontario - O/T	5,000	-
<b>EXPENSES</b>		
Capital acquisition	5,000	694,170
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 92,330

\*Unaudited



## NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## MAG RESTORATIVE JUSTICE

## SCHEDULE OF REVENUE AND EXPENSES

YEAR ENDED MARCH 31

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Province of Ontario Grants	\$ 110,145	\$ 110,145
<b>RECOVERIES</b>		
Expense recoveries	-	31
Non-retainable revenue	-	46
	110,145	110,222
<b>EXPENSES</b>		
Salaries	67,703	66,029
Benefits	16,000	16,895
Travel	8,000	7,951
Training	-	38
Building occupancy	5,630	5,671
Professional services - non client	-	12
Program expenses	-	1
Professional services - client	-	1
Promotion and publicity	212	228
Office administration	1,600	1,034
Miscellaneous	-	354
Allocated administration	11,000	11,000
Technology	-	1,035
	110,145	110,250
<b>DEFICIENCY OF REVENUE OVER EXPENSES</b>	\$ -	\$ (28)

\*Unaudited

**NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES****CAMPH - ACUTE CARE BEDS****SCHEDULE OF REVENUE AND EXPENSES****YEAR ENDED MARCH 31**

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Service Contract - TADH	\$ 171,175	\$ 171,175
<b>RECOVERIES</b>		
Expense recoveries	-	54,993
Non-retainable revenue	-	1
	171,175	226,169
<b>EXPENSES</b>		
Salaries	81,115	62,205
Benefits	19,340	17,534
Travel	1,800	36
Training	4,200	2
Building occupancy	5,200	219
Professional services - non client	500	1
Program expenses	8,500	-
Professional services - client	28,200	122,667
Promotion and publicity	500	4
Office administration	1,820	58
Miscellaneous	500	18
Allocated administration	19,000	23,370
Technology	500	54
	171,175	226,168
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -

\*Unaudited

## NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## INTENSIVE AUTISM PROGRAM

## SCHEDULE OF REVENUE AND EXPENSES

YEAR ENDED MARCH 31

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Service Contract - HANDS	\$ 862,943	\$ 862,943
<b>RECOVERIES</b>		
Expense recoveries	-	1,786
Non-retainable revenue	-	12
	862,943	864,741
<b>EXPENSES</b>		
Salaries	506,912	562,151
Benefits	103,718	130,358
Travel	61,066	22,709
Training	6,049	6,600
Building occupancy	32,800	64,556
Professional services - non client	1,580	1,828
Program expenses	7,100	4,627
Professional services - client	15,000	-
Food	-	1
Promotion and publicity	1,800	1,196
Office administration	28,500	4,068
Miscellaneous	750	2,424
Allocated administration	97,668	54,019
Technology	-	10,204
	862,943	864,741
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -

\*Unaudited

## NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## SUPERVISED ACCESS PROGRAM

## SCHEDULE OF REVENUE AND EXPENSES

YEAR ENDED MARCH 31

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Province of Ontario Grants	\$ 350,130	\$ 350,130
<b>RECOVERIES</b>		
Expense recoveries	-	3,714
Non-retainable revenue	-	2
	350,130	353,846
<b>EXPENSES</b>		
Salaries	198,916	222,557
Benefits	42,880	50,829
Travel	15,000	12,103
Training	4,000	1,545
Building occupancy	19,000	20,030
Professional services - non client	4,000	63
Program expenses	4,000	523
Promotion and publicity	2,190	357
Office administration	13,340	5,259
Miscellaneous	-	1,959
Allocated administration	34,084	34,084
Technology	12,720	4,667
	350,130	353,977
<b>DEFICIENCY OF REVENUE OVER EXPENSES</b>	\$ -	\$ (132)

\*Unaudited

**NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES****TIMMINS FAMILY HEALTH TEAM****SCHEDULE OF REVENUE AND EXPENSES****YEAR ENDED MARCH 31**

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Timmins Family Health Team	\$ 48,753	\$ 48,753
<b>RECOVERIES</b>		
Expense recoveries	-	5
Non-retainable revenue	-	-
	48,753	48,758
<b>EXPENSES</b>		
Salaries	-	11,000
Benefits	-	2,813
Travel	-	1,513
Training	-	232
Building occupancy	-	6,334
Professional services - non client	-	29
Professional services - client	48,753	14,210
Promotion and publicity	-	152
Office administration	-	3,894
Miscellaneous	-	602
Allocated administration	-	4,327
Technology	-	3,308
	48,753	48,413
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 345

\*Unaudited

**NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES****AUTISM BEHAVIOUR ANALYST - ONE KID'S PLACE****SCHEDULE OF REVENUE AND EXPENSES****YEAR ENDED MARCH 31**

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
One Kid's Place	\$ 145,869	\$ 166,370
<b>RECOVERIES</b>		
Expense recoveries	-	62
	145,869	166,431
<b>EXPENSES</b>		
Salaries	91,470	100,129
Benefits	21,038	24,671
Travel	5,200	15,028
Training	-	590
Building occupancy	5,600	8,389
Professional services - non client	-	21
Program expenses	1,000	90
Promotion and publicity	-	120
Office administration	3,700	1,103
Miscellaneous	-	747
Allocated administration	13,861	14,273
Technology	4,000	1,270
	145,869	166,431
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -

\*Unaudited

**NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES****CROWN WARD EDUCATION CHAMPION****SCHEDULE OF REVENUE AND EXPENSES****YEAR ENDED MARCH 31**

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Province of Ontario - Grants	\$ 75,000	\$ 81,120
Province of Ontario - O/T	6,120	-
	81,120	81,120
<b>EXPENSES</b>		
Salaries	32,105	18,150
Benefits	9,055	4,572
Travel	2,000	148
Building occupancy	1,000	-
Program expenses	26,120	-
Food	-	154
Personal needs	-	43
Promotion and publicity	1,058	-
Allocated administration	9,782	7,646
Technology	-	407
	81,120	31,120
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 50,000

\*Unaudited

## NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

FAMILY RESOURCE CENTRE PROGRAM  
SCHEDULE OF REVENUE AND EXPENSES  
YEAR ENDED MARCH 31

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
CDSSAB	\$ 82,364	\$ 82,364
<b>RECOVERIES</b>		
Expense recoveries	-	250
Non-retainable revenue	-	5
	82,364	82,618
<b>EXPENSES</b>		
Salaries	-	53,880
Benefits	-	10,287
Travel	-	158
Training	-	10
Building occupancy	82,364	3,721
Professional services - non client	-	3
Program expenses (recovery)	-	(738)
Promotion and publicity	-	19
Office administration	-	1,003
Miscellaneous	-	92
Allocated administration	-	6,589
Technology	-	252
	82,364	75,277
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 7,341

\*Unaudited



## NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## BRIGHTER FUTURES - CAPC

## SCHEDULE OF REVENUE AND EXPENSES

YEAR ENDED MARCH 31

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Gorvernment of Canada	\$ 89,094	\$ 89,095
<b>RECOVERIES</b>		
Expense recoveries	-	114
Non-retainable revenue	-	18
	89,094	89,227
<b>EXPENSES</b>		
Salaries	61,310	55,182
Benefits	15,328	12,287
Travel	1,567	953
Training	500	309
Building occupancy	2,022	5,591
Professional services - non client	-	28
Program expenses	1,567	3,510
Food	-	39
Promotion and publicity	500	265
Office administration	800	1,665
Capital acquisition	1,000	-
Miscellaneous	500	757
Allocated administration	-	6,708
Technology	4,000	1,933
	89,094	89,227
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -

\*Unaudited

**NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES**  
**BRIGHTER FUTURES - TIMISKAMING AND COCHRANE DISTRICT**  
**SCHEDULE OF REVENUE AND EXPENSES**  
**YEAR ENDED MARCH 31**

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Gorvernment of Canada	\$ 588,000	\$ 850,049
<b>RECOVERIES</b>		
Expense recoveries	-	55,869
Non-retainable revenue	-	5,794
	588,000	911,712
<b>EXPENSES</b>		
Salaries	330,617	339,223
Benefits	75,842	75,564
Travel	25,569	18,859
Training	2,500	149,284
Building occupancy	46,337	77,408
Professional services - non client	31,397	103
Program expenses	13,000	36,963
Professional services - client	-	78
Food	-	69
Promotion and publicity	1,500	734
Office administration	15,000	16,834
Miscellaneous	3,294	2,749
Allocated administration	32,944	83,227
Technology	10,000	11,272
	588,000	812,366
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 99,347

\*Unaudited

## NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## UNITED WAY

## SCHEDULE OF REVENUE AND EXPENSES

YEAR ENDED MARCH 31

	BUDGET*	ACTUAL
	2016	2016
<b>REVENUE</b>		
Revenue - Fund raising - Camp Fees	\$ 14,893	\$ 14,983
	14,893	14,983
<b>EXPENSES</b>		
Salaries	-	3,867
Benefits	-	792
Training	14,893	-
Program expenses	-	7,620
Personal needs	-	1,199
Allocated administration	-	1,505
	14,893	14,983
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -

\*Unaudited

## NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## CAMP CADANAC

## SCHEDULE OF REVENUE AND EXPENSES

YEAR ENDED MARCH 31

	BUDGET*	ACTUAL
	2016	2016
<b>RECOVERIES</b>		
Expense recoveries	\$ -	\$ 108,391
Non-retainable revenue	-	100,104
	-	208,495
<b>EXPENSES</b>		
Salaries	-	140,775
Benefits	-	18,515
Travel	-	4,246
Training	-	560
Building occupancy	-	20,287
Professional services - non client	-	90
Program expenses	-	8,769
Food	-	14,239
Promotion and publicity	-	198
Office administration	-	818
	-	208,495
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -

\*Unaudited

## NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## ADMINISTRATION

## SCHEDULE OF REVENUE AND EXPENSES

YEAR ENDED MARCH 31

	BUDGET*	ACTUAL
	2016	2016
<b>RECOVERIES</b>		
Expense recoveries	\$ -	\$ 150,853
Non-retainable revenue	-	8,628
	-	159,481
<b>EXPENSES</b>		
Salaries	-	1,111,449
Benefits	-	290,538
Travel	-	33,869
Training	-	5,528
Building occupancy	-	120,258
Professional services - non client	-	61,072
Food	-	59
Promotion and publicity	-	10,093
Office administration	-	42,597
Miscellaneous	-	12,844
Allocated administration	-	(1,570,241)
Technology	-	41,415
	-	159,481
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -

\*Unaudited