

**NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED MARCH 31, 2017**

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

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**YEAR ENDED MARCH 31, 2017**

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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, 2017, 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 and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, 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, 2017 and the results of its operations, changes in net assets and its cash flow for the year then ended in accordance with Canadian public sector accounting standards.

Timmins, Ontario  
June 27, 2017

*MNP LLP*

MNP LLP  
Chartered Professional Accountants  
Licensed Public Accountants

## NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES


## STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31

	2017	2016
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ -	\$ 1,963,019
Restricted cash	1,406,719	1,292,309
Accounts receivable	2,692,303	565,312
Prepaid expenses	59,893	19,092
Due from related parties (Note 6)	-	5,784
	4,158,915	3,845,516
Capital assets (Note 2)	22,508,079	20,621,496
	<b>\$ 26,666,994</b>	<b>\$ 24,467,012</b>
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Bank overdraft (Note 14)	\$ 1,458,438	\$ -
Accounts payable and accrued liabilities	4,219,248	3,589,323
Trust accounts - restricted	1,406,719	1,292,309
Due to Ministry	780,785	780,785
Due to related parties (Note 6)	1,334	-
Deferred revenue (Note 3)	151,596	170,268
Current portion of long term debt (Note 7)	533,340	533,340
	8,551,460	6,366,025
Deferred contributions related to capital assets (Note 4)	4,147,830	3,711,753
Long term debt (Note 7)	5,655,014	6,188,354
	18,354,304	16,266,132
<b>NET ASSETS</b>		
UNRESTRICTED NET DEFICIT	(3,859,205)	(1,987,169)
EQUITY IN CAPITAL ASSETS	12,171,895	10,188,049
	8,312,690	8,200,880
	<b>\$ 26,666,994</b>	<b>\$ 24,467,012</b>

Contingencies (Note 11)

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 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>				
Grants and other		\$ 33,841,364	\$ 34,788,475	\$ 35,401,465
Transfer to deferred capital contributions		-	(694,891)	(1,336,168)
Amortization of deferred capital contributions		-	258,814	103,003
		33,841,364	\$ 34,352,398	34,168,300
<b>EXPENSES (Note 13)</b>				
	<b>SCHEDULE</b>			
Child Welfare	<b>A</b>	18,101,186	17,804,848	17,293,282
Children's Mental Health	<b>B-S</b>	9,675,467	10,520,733	10,005,276
Youth Justice	<b>T-AB</b>	4,048,906	4,043,923	4,500,384
Brighter Futures	<b>AC-AD</b>	677,094	627,568	839,798
Ontario Early Years	<b>AE-AF</b>	650,336	633,697	644,980
Other Programs	<b>AG-AM</b>	1,222,426	1,164,883	1,370,019
Building Fund (recovery)	<b>AN</b>	-	1,350,888	(539,758)
Amortization of capital assets		-	728,678	572,867
Adjustment to accrued wage liabilities		-	16,702	85,801
Transfer to capital assets		-	(2,615,261)	(1,482,121)
		34,375,415	34,276,659	33,290,528
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR YEAR</b>				
		\$ (534,051)	\$ 75,739	\$ 877,772

**NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES****STATEMENT OF CHANGES IN NET ASSETS****YEAR ENDED MARCH 31**

	<b>2017</b>	<b>2016</b>
<b>UNRESTRICTED</b>		
Balance, beginning of year (Note 15)	<b>\$ 8,200,880</b>	8,030,315
Surplus of revenue over expenses	<b>75,739</b>	877,772
ADD (DEDUCT):		
Return of unrestricted surplus to Ministry	-	(780,785)
Settlement of prior year funding	<b>(274,715)</b>	19,478
Use of (contribution to) unrestricted surplus	<b>(50,000)</b>	54,100
Structural debt funding	<b>360,786</b>	-
Balance, end of year	<b>\$ 8,312,690</b>	\$ 8,200,880

## NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31

	2017	2016
<b>OPERATING ACTIVITIES</b>		
Excess of revenue over expenses	\$ 75,739	\$ 877,772
Items not affecting cash:		
Amortization of capital assets	728,678	572,867
Amortization of deferred capital contributions	(258,814)	(103,003)
Adjustment to prior year funding	36,071	(707,207)
	<b>581,674</b>	<b>640,429</b>
Changes in non-cash working capital:		
Accounts receivable	(2,126,992)	892,025
Prepaid expenses	(40,801)	224
Accounts payable and accrued liabilities	629,926	(279,445)
Due to Ministry	-	780,785
Deferred revenue	(18,672)	5,576
Due to Foundation	7,118	1,716
<b>CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	<b>(967,747)</b>	<b>2,041,310</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of long-term debt	(533,340)	(533,340)
Deferred contributions received	694,891	2,932,168
<b>CASH PROVIDED BY FINANCING ACTIVITIES</b>	<b>161,551</b>	<b>2,398,828</b>
<b>INVESTING ACTIVITIES</b>		
Acquisition of capital assets	(2,615,261)	(1,482,121)
Increase in funds held in trust	114,410	22,533
<b>CASH USED IN INVESTING ACTIVITIES</b>	<b>(2,500,851)</b>	<b>(1,459,588)</b>
<b>CHANGE IN CASH</b>	<b>(3,307,047)</b>	<b>2,980,550</b>
<b>CASH, beginning of year</b>	<b>3,255,328</b>	<b>274,778</b>
<b>CASH (DEFICIENCY), end of year</b>	<b>\$ (51,719)</b>	<b>\$ 3,255,328</b>
<b>CASH (DEFICIENCY) CONSISTS OF:</b>		
Cash (bank overdraft)	\$ (1,458,438)	\$ 1,963,019
Restricted cash	1,406,719	1,292,309
	<b>\$ (51,719)</b>	<b>\$ 3,255,328</b>

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

## **NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED MARCH 31, 2017**

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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. It must also comply with Canada Revenue Agency regulations regarding its charitable fund raising and spending of funds.

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

The financial statements of NEOFACS have been prepared in accordance with Canadian public sector accounting standards for government not-for-profit organizations (PSAS) and reflect the following significant accounting policies:

#### **(a) CHANGES IN SIGNIFICANT ACCOUNTING POLICIES**

Effective April 1, 2016, North Eastern Ontario Family and Children's Services changes its accounting and financial reporting to conform to the revised guidelines in the Public Sector Accounting Handbook on financial reporting (Section PS 1200) and tangible capital assets (Section PS 3150). Current year data is presented on the new basis. Prior year data has been restated on the same basis wherever possible, to be comparable with the current year data. The most significant change is the reporting on tangible capital assets, deferred capital contributions and accrued employee benefits for the first time.

#### **(b) 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 grant related to the purchase of capital assets is deferred and is amortized to income on the same basis as the capital asset to which the funding relates. 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.

#### **(c) CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include cash and cash held in trust. It also includes related accrued interest.



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

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

**YEAR ENDED MARCH 31, 2017**

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

#### **(d) CAPITAL ASSETS**

Capital assets are recorded at cost, which includes all amounts directly attributable to acquisition, construction, development or betterment of the asset. Amortization is provided on a straight-line method basis over the assets estimated useful life using the following rates:

Buildings	50 years
Building improvements	10 - 20 years
Communication and IT Equipment and Software	3 - 5 years
Furniture, fixtures, appliances and office equipment	5 - 10 years
Land improvements	10 years
Leasehold improvements	10 years
Machinery and equipment	5 - 10 years
Vehicles and mobile equipment	5 - 10 years

Assets under construction are not amortized until they are put into use.

#### **(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 AQ of the financial statements and have been allocated to the various programs based on the program's portion of the overall revenue.

#### **(f) CONTRIBUTED SERVICES**

The volunteers contribute a significant amount of their time each year. Because of the difficulty of determining the fair value, contributed services are not recognized in the financial statements.

#### **(g) 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. Key components of the financial statements requiring management to make estimates include the useful life of capital assets and the amount of accrued employee benefit liabilities. Actual results could differ from these estimates.

#### **(h) 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, due to Ministry and long term debt.

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2017

### 2. CAPITAL ASSETS

<b>COST</b>	Land	Buildings	Land improvements	Building improvements	Furniture	Communication equipment	Vehicles	Total
Balance at April 1, 2016	\$ 2,490,000	\$ 21,536,664	\$ -	\$ 579,317	\$ 6,857	\$ 877,190	\$ -	<b>\$ 25,490,028</b>
Additions	-	145,953	178,761	279,204	52,594	784,420	41,189	<b>1,482,121</b>
Balance at March 31, 2016	2,490,000	21,682,617	178,761	858,521	59,451	1,661,610	41,189	<b>26,972,149</b>
Additions	-	1,920,370	324,341	223,416	99,662	47,472	-	<b>2,615,261</b>
Balance at March 31, 2017	\$ 2,490,000	\$ 23,602,987	\$ 503,102	\$ 1,081,937	\$ 159,113	\$ 1,709,082	\$ 41,189	<b>\$ 29,587,410</b>

### ACCUMULATED AMORTIZATION

Balance at April 1, 2016	\$ -	\$ 5,477,089	\$ -	\$ 12,619	\$ 343	\$ 287,736	\$ -	<b>\$ 5,777,787</b>
Additions	-	430,733	7,102	31,773	2,248	100,667	343	<b>572,866</b>
Balance at March 31, 2016	-	5,907,822	7,102	44,392	2,591	388,403	343	<b>6,350,653</b>
Additions	-	430,733	34,093	46,907	18,108	194,718	4,119	<b>728,678</b>
Balance at March 31, 2017	\$ -	\$ 6,338,555	\$ 41,195	\$ 91,299	\$ 20,699	\$ 583,121	\$ 4,462	<b>\$ 7,079,331</b>

### CARRYING AMOUNTS

Balance at March 31, 2016	\$ 2,490,000	\$ 15,774,795	\$ 171,659	\$ 814,130	\$ 56,860	\$ 1,273,206	\$ 40,846	<b>\$ 20,621,496</b>
Balance at March 31, 2017	\$ 2,490,000	\$ 17,264,432	\$ 461,906	\$ 990,639	\$ 138,414	\$ 1,125,961	\$ 36,727	<b>\$ 22,508,079</b>

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2017

### 3. DEFERRED REVENUE

	2017	2016
Camp Cadanac donations	\$ 1,500	\$ -
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	45,214	62,398
Prepaid rent	2,588	2,588
Timmins Family Health Team	64,472	64,472
CWECT	-	2,988
	<b>\$ 151,596</b>	<b>\$ 170,268</b>

### 4. DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS

Deferred contributions related to capital assets represent the unamortized amount of grants received and used for the purchase of capital assets. The changes in the deferred contributions balance for the year are as follows:

	2017	2016
Balance, beginning of the year	\$ 3,711,753	\$ 882,588
Contributions received and used during the year	694,891	2,932,168
Amortization of deferred contributions related to capital assets	(258,814)	(103,003)
	<b>\$ 4,147,830</b>	<b>\$ 3,711,753</b>

### 5. 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:

2018	\$ 1,456,125
2019	\$ 775,225
2020	\$ 659,502
2021	\$ 631,433
2022	\$ 616,433

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2017

### 6. DUE TO (FROM) RELATED PARTIES

	2017	2016
North Eastern Ontario Children's Foundation	\$ (1,334)	\$ 5,784

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. Advances to/from the Foundation are non-interest bearing and have no set repayment terms.

### 7. LONG-TERM DEBT

	2017	2016
First mortgage, bearing interest at prime rate minus 0.50%, repayable in monthly principal payments of \$44,445 plus interest beginning October 30, 2012, secured by a charge on land and buildings. The loan matures on November 30, 2019.	\$ 6,188,354	\$ 6,721,694
Less: Current portion	(533,340)	(533,340)
	\$ 5,655,014	\$ 6,188,354

Principal payments required for each of the next three years are approximately as follows:

2018	\$ 533,340
2019	533,340
2020	5,121,674
	\$ 6,188,354

### 8. ECONOMIC DEPENDENCE

Approximately 95% of the Organization's revenue is received from the Province of Ontario. The continuation of the Organization is dependent on this funding.

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2017

### 9. HISTORICAL DEFICIT BEFORE PSAS ADJUSTMENTS

The following is a breakdown of the historical deficit before any adjustments were made to the financial statements due to the adoption of public sector accounting standards:

	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	\$(2,220,166)	\$ 185,452	\$ (210,634)	<b>\$(2,245,348)</b>
Children's Mental Health	(495,314)	-	96,026	<b>(399,288)</b>
Community Action Program for Children	82,647	(99,381)	84,918	<b>68,184</b>
CPIN	(10,089)	-	-	<b>(10,089)</b>
Intensive Autism Program	(190,839)	-	-	<b>(190,839)</b>
Ministry of Education	(71,087)	-	(131)	<b>(71,218)</b>
Ministry of the Attorney General	33,858	-	(11,221)	<b>22,637</b>
Ministry of Training and Colleges	50,000	(50,000)	51,628	<b>51,628</b>
Other	2,940	-	(21,926)	<b>(18,986)</b>
Youth Justice Programs	(205,538)	-	4,165	<b>(201,373)</b>
	<b>\$(3,023,588)</b>	<b>\$ 36,071</b>	<b>\$ (7,175)</b>	<b>\$(2,994,692)</b>

### 10. 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, 2017.

#### 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, long term debt 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.

### 11. 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 5 different claims is \$16,000,000. 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.

**NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES****NOTES TO FINANCIAL STATEMENTS (CONT'D)****YEAR ENDED MARCH 31, 2017****12. 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 \$1,662,152 (2016 - \$1,665,041) 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 \$62,875 (2016 - \$68,292).

**13. EXPENSES BY OBJECT**

	2017	2016
Advertising	\$ 49,557	\$ 69,226
Boarding rates	2,527,021	2,830,318
Occupancy costs	4,677,749	2,645,753
Office supplies and expenses	516,735	567,447
Other expenditures recovery	(33,278)	(112,645)
Professional and consulting fees	1,106,413	1,215,502
Purchased supplies and assets (recovery)	(255,898)	1,539,959
Salaries and benefits	25,297,235	24,356,588
Training	146,309	259,442
Travel and vehicle	1,033,667	944,308
	35,065,510	34,315,898
Allocated administration	1,655,897	1,570,241
Recoveries and other income	(2,444,748)	(2,595,611)
	\$ 34,276,659	\$ 33,290,528

**14. 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%

At the year end, the Organization has drawn \$1,002,152 on the operating line of credit.

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.

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2017

### 15. CHANGES IN ACCOUNTING POLICIES

Effective April 1, 2016, the Board adopted the Public Sector Accounting Board's recommendations for recording tangible capital assets and the new financial statement presentation. The tangible capital assets section, PSAB 3150, establishes standards on how to account for and report tangible capital assets in not-for-profit financial statements. The financial statement presentation section, PSAB 1200, establishes general reporting principles and standards for the disclosure of information based on the underlying financial statement concepts and objectives of the financial statements.

The Board has chosen to apply the new policies retroactively, with restatement of 2016. The adjustment to reflect the new accounting policy for tangible capital assets have been made to 2016's opening accumulated surplus.

	2017	2016
Opening net deficit, as previously reported		
Operating fund deficit	\$ (3,023,588)	\$ (3,064,106)
Building fund surplus	209,139	123,107
Combined opening net deficit, as previously reported	(2,814,449)	(2,940,999)
Adjustments:		
Capital assets	13,820,190	12,457,208
Deferred capital contributions	(2,115,753)	(882,588)
Accrued vacation and overtime	(689,108)	(603,306)
Combined opening net assets, restated	\$ 8,200,880	\$ 8,030,315
		2016
Surplus of revenues over expenses, as previously reported		
Operating fund surplus		\$ 747,725
Building fund surplus		86,032
Combined surplus of revenue over expenses, as previously reported		833,757
Adjustments:		
Capital assets		1,442,594
Deferred capital contributions		(1,312,778)
Accrued vacation and overtime		(85,801)
Combined surplus of revenue over expenses, restated		\$ 877,772

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## SCHEDULE A

### CHILD WELFARE

#### SCHEDULE OF REVENUE AND EXPENSES

FOR THE YEAR ENDED MARCH 31

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Province of Ontario Grants	\$ 17,594,216	\$ 17,594,216	\$ 17,468,616
<b>RECOVERIES</b>			
Expense recoveries	99,257	172,062	268,851
Non-retainable revenue	491,883	631,088	664,306
	18,185,356	18,397,366	18,401,773
<b>EXPENSES</b>			
Salaries	9,075,508	9,673,560	8,951,997
Benefits	2,199,922	2,219,237	2,182,864
Travel	709,248	610,586	563,538
Training	80,050	45,431	67,670
Building occupancy	1,082,482	1,072,993	1,086,993
Professional services - non client	71,959	120,391	94,437
Program expenses	80,000	22,837	88,121
Boarding rates	3,040,177	2,257,441	2,724,853
Professional services - client	338,634	430,530	422,092
Food	-	-	95
Personal needs	935,441	938,779	810,943
Health and related	200,000	153,895	225,979
Financial assistance	-	659	-
Promotion and publicity	30,000	26,153	35,820
Office administration	261,905	284,282	314,764
Miscellaneous	170,000	293,277	176,001
Technology	417,000	457,946	480,271
	18,692,326	18,607,998	18,226,439
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	\$ (506,970)	\$ (210,632)	\$ 175,334



# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## SCHEDULE B

### CYMH BRIEF SERVICES

### SCHEDULE OF REVENUE AND EXPENSES

### FOR THE YEAR ENDED MARCH 31

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Province of Ontario Grants	\$ 1,407,413	\$ 1,407,413	\$ 1,327,988
<b>RECOVERIES</b>			
Expense recoveries	-	138	108
Non-retainable revenue	-	6	99
	1,407,413	1,407,558	1,328,195
<b>EXPENSES</b>			
Salaries	984,268	859,401	832,115
Benefits	229,026	214,222	204,499
Travel	12,153	16,175	12,671
Training	3,669	2,115	1,613
Building occupancy	14,608	49,598	54,902
Professional services - non client	2,500	3,404	239
Program expenses	2,500	751	148
Professional services - client	10,736	-	25
Personal needs	-	179	712
Promotion and publicity	-	1,302	1,469
Office administration	5,000	10,266	9,495
Miscellaneous	6,824	10,921	10,384
Allocated administration	132,028	146,545	121,990
Technology	4,101	18,374	21,670
	1,407,413	1,333,253	1,271,933
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 74,304	\$ 56,262

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## SCHEDULE C

### CYMH COUNSELLING / THERAPY SERVICES

#### SCHEDULE OF REVENUE AND EXPENSES

#### FOR THE YEAR ENDED MARCH 31

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Province of Ontario Grants	\$ 1,610,826	\$ 1,610,826	\$ 1,610,826
<b>RECOVERIES</b>			
Expense recoveries	-	6,758	7,625
Non-retainable revenue	-	11	330
	1,610,826	1,617,596	1,618,781
<b>EXPENSES</b>			
Salaries	931,028	869,234	850,142
Benefits	223,446	215,509	210,862
Travel	41,318	33,501	35,235
Training	12,017	7,746	4,197
Building occupancy	126,500	158,544	162,679
Professional services - non client	8,045	7,986	561
Program expenses	15,000	5,123	43,493
Professional services - client	30,000	-	107
Food	-	-	4
Personal needs	500	-	307
Promotion and publicity	2,142	3,793	3,263
Office administration	28,767	28,411	29,843
Miscellaneous	-	21,045	19,647
Allocated administration	154,447	171,429	154,447
Technology	37,616	44,102	51,606
	1,610,826	1,566,423	1,566,393
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 51,172	\$ 52,388

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## SCHEDULE D

### CRISIS SERVICES

#### SCHEDULE OF REVENUE AND EXPENSES

#### FOR THE YEAR ENDED MARCH 31

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Province of Ontario Grants	\$ 343,637	\$ 343,637	\$ 343,637
<b>RECOVERIES</b>			
Expense recoveries	-	645	3,493
Non-retainable revenue	-	1	28
	343,637	344,283	347,158
<b>EXPENSES</b>			
Salaries	231,120	215,751	210,161
Benefits	55,468	53,778	51,902
Travel	3,608	5,004	3,334
Training	1,362	1,295	365
Building occupancy	7,865	13,293	13,148
Professional services - non client	606	667	47
Program expenses	1,199	4	26
Professional services - client	2,500	-	7
Promotion and publicity	143	255	294
Office administration	3,500	2,852	2,236
Miscellaneous	300	2,347	2,305
Allocated administration	32,816	36,424	32,816
Technology	3,150	4,434	4,524
	343,637	336,104	321,166
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 8,179	\$ 25,992

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

# SCHEDULE E

## FAMILY / CAREGIVER SUPPORTS

## SCHEDULE OF REVENUE AND EXPENSES

## FOR THE YEAR ENDED MARCH 31

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Province of Ontario Grants	\$ 734,746	\$ 734,746	\$ 734,746
<b>RECOVERIES</b>			
Expense recoveries	-	449	199
Non-retainable revenue	-	6	148
	734,746	735,200	735,093
<b>EXPENSES</b>			
Salaries	368,930	339,097	347,965
Benefits	88,543	85,811	90,566
Travel	11,035	20,699	35,927
Training	5,495	1,187	905
Building occupancy	25,239	74,534	72,357
Professional services - non client	3,714	3,453	243
Program expenses	3,708	117	103
Professional services - client	116,938	66,577	85,142
Food		-	2
Promotion and publicity	871	1,321	1,539
Office administration	20,000	11,911	12,947
Miscellaneous	2,500	8,954	8,718
Allocated administration	57,368	63,676	57,368
Technology	30,405	20,247	15,005
	734,746	697,584	728,787
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 37,616	\$ 6,306

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

# SCHEDULE F

## ACCESS INTAKE SERVICE PLANNING

## SCHEDULE OF REVENUE AND EXPENSES

## FOR THE YEAR ENDED MARCH 31

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Province of Ontario Grants	\$ 157,395	\$ 157,395	\$ 157,395
<b>RECOVERIES</b>			
Expense recoveries	-	35	15
Non-retainable revenue	-	-	16
	157,395	157,431	157,426
<b>EXPENSES</b>			
Salaries	103,466	114,145	101,210
Benefits	24,856	29,675	26,803
Travel	674	942	1,430
Training	1,362	313	89
Building occupancy	6,543	2,197	7,186
Professional services - non client	606	343	24
Program expenses	500	1	5
Professional services - client	1,000	-	4
Promotion and publicity	500	131	136
Office administration	1,500	1,064	1,191
Miscellaneous	500	2,621	2,728
Allocated administration	14,169	15,727	14,169
Technology	1,719	9,822	2,450
	157,395	176,981	157,425
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	\$ -	\$ (19,550)	\$ -

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

# SCHEDULE G

## INTENSIVE TREATMENT SERVICES

## SCHEDULE OF REVENUE AND EXPENSES

## FOR THE YEAR ENDED MARCH 31

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Province of Ontario Grants	\$ 2,509,143	\$ 2,623,843	\$ 2,492,871
<b>RECOVERIES</b>			
Expense recoveries	72,500	122,689	201,919
Non-retainable revenue	-	2	55
	2,581,643	2,746,535	2,694,845
<b>EXPENSES</b>			
Salaries	1,717,194	1,837,792	1,807,524
Benefits	411,797	447,767	456,717
Travel	22,375	36,758	27,587
Training	4,232	8,472	5,411
Building occupancy	75,416	136,870	143,717
Professional services - non client	4,907	6,671	468
Program expenses	2,520	14,056	42,298
Professional services - client	2,700	-	72
Food	50,000	45,280	46,759
Personal needs	10,000	3,055	1,991
Health and related	-	45	87
Promotion and publicity	1,500	2,600	2,632
Office administration	15,000	24,814	31,896
Miscellaneous	-	21,168	22,207
Allocated administration	234,087	259,825	234,087
Technology	29,915	34,982	22,664
	2,581,643	2,880,154	2,846,117
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	\$ -	\$ (133,619)	\$ (151,272)

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## SCHEDULE H

### SERVICE COORDINATION PROCESS

### SCHEDULE OF REVENUE AND EXPENSES

### FOR THE YEAR ENDED MARCH 31

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Province of Ontario Grants	\$ 897,550	\$ 897,550	\$ 897,550
<b>RECOVERIES</b>			
Expense recoveries	-	228	9,912
Non-retainable revenue	-	7	39
	897,550	897,785	907,501
<b>EXPENSES</b>			
Salaries	594,227	635,088	501,125
Benefits	142,981	149,041	124,266
Travel	12,816	21,239	23,060
Training	5,612	730	850
Building occupancy	36,549	80,448	83,874
Professional services - non client	606	3,699	260
Program expenses	1,500	21,633	22,632
Professional services - client	1,500	20,170	27,758
Food	-	-	457
Promotion and publicity	143	1,419	977
Office administration	14,739	14,207	12,070
Miscellaneous	1,500	10,155	9,701
Allocated administration	76,005	84,362	76,005
Technology	9,372	23,132	23,173
	897,550	1,065,322	906,208
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	\$ -	\$ (167,537)	\$ 1,293

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE I

## SPECIALIZED CONSULTATION/ASSESSMENT

### SCHEDULE OF REVENUE AND EXPENSES

FOR THE YEAR ENDED MARCH 31

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Province of Ontario Grants	\$ 599,352	\$ 599,352	\$ 599,352
<b>RECOVERIES</b>			
Expense recoveries	-	13,493	3,605
Non-retainable revenue		-	149
	599,352	612,845	603,106
<b>EXPENSES</b>			
Salaries	207,760	167,899	207,030
Benefits	49,862	43,465	52,419
Travel	13,941	15,903	13,546
Training	5,836	631	733
Building occupancy	28,760	29,637	15,481
Professional services - non client	2,595	1,224	13
Program expenses	1,500	3,353	18,598
Professional services - client	165,939	139,700	174,418
Personal needs	9,392	-	-
Promotion and publicity	614	229	86
Office administration	10,000	4,642	3,019
Miscellaneous	500	2,999	2,477
Allocated administration	80,153	88,966	80,153
Technology	22,500	9,262	2,902
	599,352	507,910	570,875
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 104,935	\$ 32,232



# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## SCHEDULE J

### TARGETED PREVENTION

### SCHEDULE OF REVENUE AND EXPENSES

### FOR THE YEAR ENDED MARCH 31

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Province of Ontario Grants	\$ 126,505	\$ 126,505	\$ 155,005
<b>RECOVERIES</b>			
Expense recoveries	-	34	18
Non-retainable revenue	-	-	18
	126,505	126,540	155,041
<b>EXPENSES</b>			
Salaries	52,859	48,393	59,973
Benefits	12,685	12,191	15,095
Travel	6,100	1,707	2,005
Training	1,262	195	2,140
Building occupancy	8,007	8,730	13,370
Professional services - non client	606	383	27
Program expenses	143	873	7,857
Professional services - client	24,618	-	28,454
Food	-	-	138
Promotion and publicity	1,000	146	157
Office administration	1,500	1,297	1,426
Miscellaneous	1,500	1,129	1,108
Allocated administration	11,225	12,459	11,225
Technology	5,000	2,392	8,366
	126,505	89,895	151,340
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 36,644	\$ 3,701

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

# SCHEDULE K

## COMPLEX SPECIAL NEEDS - DW

## SCHEDULE OF REVENUE AND EXPENSES

## FOR THE YEAR ENDED MARCH 31

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Province of Ontario Grants	\$ 116,077	\$ 267,082	\$ 98,000
<b>EXPENSES</b>			
Salaries	-	1,755	1,455
Benefits	-	357	279
Travel	-	62	151
Boarding rates	158,141	269,580	83,376
Personal needs	-	1,372	881
	158,141	273,127	86,143
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	\$ (42,064)	\$ (6,045)	11,857

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

**SCHEDULE L**

**ISC-URBAN**

**SCHEDULE OF REVENUE AND EXPENSES**

**FOR THE YEAR ENDED MARCH 31**

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Province of Ontario Grants	\$ 261,188	\$ 261,188	\$ 261,188
<b>RECOVERIES</b>			
Expense recoveries	-	4	18
	261,188	261,192	261,206
<b>EXPENSES</b>			
Salaries	146,047	163,919	135,740
Benefits	35,081	37,518	34,412
Travel	6,724	1,267	881
Training	2,200	123	19
Building occupancy	11,137	16,376	19,801
Professional services - non client	2,200	77	-
Program expenses	-	23,794	25,391
Professional services - client	25,000	-	1,550
Promotion and publicity	1,500	270	500
Office administration	4,695	4,136	3,500
Miscellaneous	-	851	1,101
Allocated administration	22,444	25,844	23,284
Technology	4,160	1,231	5,197
	261,188	275,406	273,465
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	\$ -	\$ (14,213)	\$ (12,259)

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

# SCHEDULE M

## TELE-PSYCHIATRY

## SCHEDULE OF REVENUE AND EXPENSES

## FOR THE YEAR ENDED MARCH 31

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Province of Ontario Grants	\$ 30,000	\$ 30,000	\$ 47,594
<b>RECOVERIES</b>			
Expense recoveries	-	2,260	2
	30,000	32,260	47,598
<b>EXPENSES</b>			
Salaries	5,415	10,381	4,877
Benefits	1,300	2,626	1,479
Travel	580	239	-
Training	-	8	-
Building occupancy	-	266	-
Professional services - non client	10,000	15,865	9,673
Promotion and publicity	10	-	-
Office administration	2,750	461	752
Miscellaneous	13	1	-
Allocated administration	2,100	2,331	2,100
Technology	7,832	88	28,717
	30,000	32,265	47,598
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	\$ -	\$ (5)	\$ -

**NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES**
**SCHEDULE N**
**CFI - NON-RESIDENT**
**SCHEDULE OF REVENUE AND EXPENSES**
**FOR THE YEAR ENDED MARCH 31**

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Province of Ontario Grants	\$ 456,388	\$ 472,288	\$ 456,388
<b>RECOVERIES</b>			
Expense recoveries	-	1,606	883
	456,388	473,894	457,271
<b>EXPENSES</b>			
Salaries	294,210	238,508	280,499
Benefits	70,611	65,701	70,010
Travel	13,883	11,429	16,778
Training	3,600	5,844	2,522
Building occupancy	11,284	9,532	11,032
Professional services - non client	2,993	10	1
Program expenses	500	1,712	1,607
Professional services - client	5,000	11,200	8,029
Promotion and publicity	500	3	3,894
Office administration	7,500	1,442	12,481
Miscellaneous	500	1,833	4,817
Allocated administration	41,557	46,126	41,557
Technology	4,250	22,515	4,016
	456,388	415,856	457,270
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 58,039	\$ 1

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

# SCHEDULE O

## OTHER ASD SUPPORTS

## SCHEDULE OF REVENUE AND EXPENSES

## FOR THE YEAR ENDED MARCH 31

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Province of Ontario Grants	\$ 96,450	\$ 96,450	\$ 96,450
<b>RECOVERIES</b>			
Expense recoveries	-	2	1
Non-retainable revenue	-	-	1
	96,450	96,452	96,452
<b>EXPENSES</b>			
Salaries	68,235	73,265	67,648
Benefits	16,376	17,192	16,714
Travel	500	398	35
Training	300	11	2
Building occupancy	753	236	219
Professional services - non client	-	10	1
Professional services - client	1,506	1,500	2,625
Promotion and publicity	-	4	4
Office administration	-	32	58
Miscellaneous	-	315	313
Allocated administration	8,780	9,745	8,780
Technology	-	59	54
	96,450	102,768	96,452
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	\$ -	\$ (6,316)	\$ -

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

**SCHEDULE P**

**ASD RESPITE SERVICES**

**SCHEDULE OF REVENUE AND EXPENSES**

**FOR THE YEAR ENDED MARCH 31**

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Province of Ontario Grants	\$ 100,650	\$ 100,650	\$ 100,650
<b>EXPENSES</b>			
Professional services - client	91,000	84,735	71,113
Allocated administration	9,650	10,711	9,650
	100,650	95,446	80,763
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 5,204	\$ 19,887

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## SCHEDULE Q

### COMMUNITY CAPACITY BUILDING

### SCHEDULE OF REVENUE AND EXPENSES

### FOR THE YEAR ENDED MARCH 31

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Province of Ontario Grants	\$ 119,004	\$ 119,000	\$ 119,000
<b>RECOVERIES</b>			
Expense recoveries	250	7,054	5
	119,254	126,054	119,005
<b>EXPENSES</b>			
Salaries	70,368	89,752	76,978
Benefits	16,888	22,749	18,434
Travel	1,500	1,167	5,561
Training	1,000	63	88
Building occupancy	9,978	502	570
Professional services - non client	-	451	32
Program expenses	500	-	259
Personal needs	2,000	-	-
Promotion and publicity	150	173	178
Office administration	2,910	208	179
Miscellaneous	189	876	849
Allocated administration	7,771	8,625	7,771
Technology	6,000	1,478	8,105
	119,254	126,045	119,004
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 10	\$ 1



# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

# SCHEDULE R

## EARLY LITERACY SPECIALISTS

## SCHEDULE OF REVENUE AND EXPENSES

## FOR THE YEAR ENDED MARCH 31

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Province of Ontario Grants	\$ 67,079	\$ 67,079	\$ 67,079
<b>RECOVERIES</b>			
Expense recoveries	-	-	2
	67,079	67,079	67,081
<b>EXPENSES</b>			
Salaries	50,916	45,988	43,500
Benefits	12,219	12,013	10,505
Travel	-	1,186	444
Training	-	333	60
Building occupancy	-	6,167	5,739
Professional services - non client	-	304	21
Program expenses	-	195	218
Promotion and publicity	-	116	120
Office administration	-	870	806
Miscellaneous	-	590	572
Allocated administration	3,944	4,378	3,944
Technology	-	1,489	1,200
	67,079	73,631	67,130
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	\$ -	\$ (6,552)	\$ (50)

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

**SCHEDULE S**

**PARTNER FACILITY RENEWAL - MCYS**

**SCHEDULE OF REVENUE AND EXPENSES**

**FOR THE YEAR ENDED MARCH 31**

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Province of Ontario Grants	\$ -	\$ 675,158	\$ 486,016
<b>RECOVERIES</b>			
Expense recoveries	-	-	101
	-	675,158	486,117
<b>EXPENSES</b>			
Capital acquisition	-	627,991	485,996
	-	627,991	485,996
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 47,167	\$ 121

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

# SCHEDULE T

## NON-RESIDENTIAL ATTENDANCE CENTRE (PILOT)

## SCHEDULE OF REVENUE AND EXPENSES

## FOR THE YEAR ENDED MARCH 31

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Province of Ontario Grants	\$ 937,392	\$ 937,392	\$ 937,392
<b>RECOVERIES</b>			
Expense recoveries	8,477	2,333	388
Non-retainable revenue	-	-	53
	945,869	939,725	937,833
<b>EXPENSES</b>			
Salaries	571,874	544,802	561,753
Benefits	137,250	129,600	139,971
Travel	7,757	23,168	10,924
Training	2,800	964	1,428
Building occupancy	79,399	72,845	71,468
Professional services - non client	2,500	2,669	188
Program expenses	8,500	10,955	12,515
Professional services - client	2,400	-	13
Food	-	-	19
Personal needs	-	25	28
Promotion and publicity	700	1,037	1,094
Office administration	17,013	15,481	18,718
Miscellaneous	4,300	5,180	6,427
Allocated administration	98,426	109,247	98,425
Technology	12,950	15,954	14,862
	945,869	931,926	937,833
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 7,799	\$ -

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

# SCHEDULE U

## RESTORATIVE JUSTICE DEMO PROJECT

## SCHEDULE OF REVENUE AND EXPENSES

## FOR THE YEAR ENDED MARCH 31

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Province of Ontario Grants	\$ 68,674	\$ 68,674	\$ 68,674
<b>RECOVERIES</b>			
Expense recoveries	1,220	27	79
Non-retainable revenue	-	-	43
	69,894	68,701	68,796
<b>EXPENSES</b>			
Salaries	48,265	42,956	45,770
Benefits	11,584	10,821	11,395
Travel	800	9,013	1,983
Training	100	735	352
Building occupancy	995	5,615	623
Professional services - non client	50	196	14
Program expenses	-	56	1
Professional services - client	30	-	1
Food	-	-	18
Promotion and publicity	150	76	78
Office administration	945	765	596
Miscellaneous	300	606	520
Allocated administration	6,525	7,242	6,525
Technology	150	1,842	920
	69,894	79,922	68,796
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	\$ -	\$ (11,221)	\$ -

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## SCHEDULE V

### ANGER MANAGEMENT/VIOLENCE

### SCHEDULE OF REVENUE AND EXPENSES

### FOR THE YEAR ENDED MARCH 31

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Province of Ontario Grants	\$ 123,934	\$ 123,934	\$ 123,934
<b>RECOVERIES</b>			
Expense recoveries	700	134	7
	124,634	124,068	123,941
<b>EXPENSES</b>			
Salaries	67,301	66,602	78,591
Benefits	16,152	14,692	13,857
Travel	9,802	11,106	7,587
Training	750	278	471
Building occupancy	9,638	4,020	5,251
Professional services - non client	325	363	26
Program expenses	50	13	3
Professional services - client	60	-	2
Promotion and publicity	200	141	143
Office administration	2,500	1,293	1,379
Miscellaneous	600	705	866
Allocated administration	13,013	14,444	13,013
Technology	4,243	3,374	2,753
	124,634	117,030	123,941
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 7,038	\$ -

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

**SCHEDULE W**

**COMMUNITY SUPPORT TEAM**

**SCHEDULE OF REVENUE AND EXPENSES**

**FOR THE YEAR ENDED MARCH 31**

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Province of Ontario Grants	\$ 458,457	\$ 458,457	\$ 458,457
<b>RECOVERIES</b>			
Expense recoveries	-	423	149
	458,457	458,880	458,606
<b>EXPENSES</b>			
Salaries	284,996	274,911	281,009
Benefits	68,400	66,433	70,615
Travel	22,043	26,732	26,894
Training	1,000	436	1,073
Building occupancy	13,079	23,227	20,788
Professional services - non client	1,000	1,393	98
Program expenses	500	64	394
Professional services - client	3,000	2,500	7
Promotion and publicity	1,000	541	550
Office administration	12,801	4,022	2,310
Miscellaneous	-	2,704	3,296
Allocated administration	48,138	53,431	48,138
Technology	2,500	8,457	3,434
	458,457	464,851	458,606
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	\$ -	\$ (5,971)	\$ -

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

# SCHEDULE X

## YOUTH MENTAL HEALTH COURT WORKER

## SCHEDULE OF REVENUE AND EXPENSES

## FOR THE YEAR ENDED MARCH 31

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Province of Ontario Grants	\$ 44,100	\$ 44,100	\$ 44,100
<b>RECOVERIES</b>			
Expense recoveries	-	13	28
Non-retainable revenue	-	-	41
	44,100	44,113	44,170
<b>EXPENSES</b>			
Salaries	28,607	28,914	26,061
Benefits	6,866	6,249	5,707
Travel	500	2,143	1,057
Training	270	27	31
Building occupancy	800	4,565	4,242
Professional services - non client	-	157	11
Program expenses	-	17	1
Prof. Services - Client	-	-	1
Promotion and publicity	-	61	62
Office administration	-	659	911
Miscellaneous	350	305	352
Allocated administration	4,631	5,140	4,631
Technology	2,076	1,208	1,103
	44,100	49,445	44,169
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	\$ -	\$ (5,332)	\$ -

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE Y

## SECURE DETENTION - SECURE CUSTODY - PINEGAR

### SCHEDULE OF REVENUE AND EXPENSES

FOR THE YEAR ENDED MARCH 31

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Province of Ontario Grants	\$ 1,984,594	\$ 1,984,594	\$ 1,984,594
<b>RECOVERIES</b>			
Expense recoveries	19,487	10,193	2,941
Non-retainable revenue	-	8,290	678
	2,004,081	2,003,077	1,988,213
<b>EXPENSES</b>			
Salaries	1,183,570	1,174,318	969,199
Benefits	260,385	275,496	242,083
Travel	23,500	33,269	26,585
Training	5,500	9,702	3,549
Building occupancy	165,443	161,680	142,887
Professional services - non client	9,600	2,819	1,644
Program expenses	5,000	23,945	31,560
Professional services - client	79,000	-	28
Food	-	36,026	32,460
Personal needs	-	5,077	3,632
Promotion and publicity	1,600	1,629	1,648
Office administration	19,000	11,772	18,226
Miscellaneous	13,100	8,421	11,026
Allocated administration	208,383	231,295	208,383
Technology	30,000	19,942	23,932
	2,004,081	1,995,390	1,716,842
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 7,687	\$ 271,372



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

**SCHEDULE Z**

**PARTNER FACILITY RENEWAL - YJ**

**SCHEDULE OF REVENUE AND EXPENSES**

**FOR THE YEAR ENDED MARCH 31**

	BUDGET 2017	ACTUAL 2017	ACTUAL 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

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AA

## MAG RESTORATIVE JUSTICE

### SCHEDULE OF REVENUE AND EXPENSES

FOR THE YEAR ENDED MARCH 31

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Province of Ontario Grants	\$ 76,625	\$ 76,625	\$ 110,145
<b>RECOVERIES</b>			
Expense recoveries	-	18	31
Non-retainable revenue	-	-	46
	76,625	76,643	110,222
<b>EXPENSES</b>			
Salaries	37,703	44,015	66,029
Benefits	16,000	10,229	16,895
Travel	6,000	5,561	7,951
Training	-	36	38
Building occupancy	5,630	5,697	5,671
Professional services - non client	-	177	12
Program expenses	-	-	1
Professional services - client	-	-	1
Promotion and publicity	212	69	228
Office administration	1,600	715	1,034
Miscellaneous	-	343	354
Allocated administration	9,480	8,602	11,000
Technology	-	1,216	1,035
	76,625	76,660	110,250
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	\$ -	\$ (18)	\$ (28)

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

# SCHEDULE AB

## SUPERVISED ACCESS PROGRAM

## SCHEDULE OF REVENUE AND EXPENSES

## FOR THE YEAR ENDED MARCH 31

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Province of Ontario Grants	\$ 350,130	\$ 350,130	\$ 350,130
<b>RECOVERIES</b>			
Expense recoveries	-	5,462	3,714
Non-retainable revenue	-	-	2
	350,130	355,592	353,846
<b>EXPENSES</b>			
Salaries	198,916	229,168	222,557
Benefits	42,880	46,279	50,829
Travel	15,000	9,548	12,103
Training	4,000	1,518	1,545
Building occupancy	19,000	17,842	20,030
Professional services - non client	4,000	903	63
Program expenses	4,000	135	523
Promotion and publicity	2,190	347	357
Office administration	13,340	4,770	5,259
Miscellaneous	-	2,131	1,959
Allocated administration	34,084	37,832	34,084
Technology	12,720	5,119	4,667
	350,130	355,592	353,977
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	\$ -	\$ -	\$ (132)

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## SCHEDULE AC

### BRIGHTER FUTURES - TIMISKAMING - CPNP

#### SCHEDULE OF REVENUE AND EXPENSES

#### FOR THE YEAR ENDED MARCH 31

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Government of Canada	\$ 89,094	\$ 89,094	\$ 89,095
<b>RECOVERIES</b>			
Expense recoveries	-	152	114
Non-retainable revenue	-	-	18
	89,094	89,246	89,227
<b>EXPENSES</b>			
Salaries	54,034	44,697	55,182
Benefits	17,063	9,390	12,287
Travel	500	604	953
Training	500	242	309
Building occupancy	11,604	7,999	5,591
Professional services - non client	-	402	28
Program expenses	1,567	4,500	3,510
Food	-	-	39
Promotion and publicity	-	154	265
Office administration	826	1,554	1,665
Miscellaneous	500	781	757
Allocated administration	-	-	6,708
Technology	2,500	2,303	1,933
	89,094	72,626	89,227
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 16,620	\$ -

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## SCHEDULE AD

### BRIGHTER FUTURES - TIMISKAMING AND COCHRANE DISTRICT - CAPC

#### SCHEDULE OF REVENUE AND EXPENSES

#### FOR THE YEAR ENDED MARCH 31

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Government of Canada	\$ 588,000	\$ 623,393	\$ 850,049
<b>RECOVERIES</b>			
Expense recoveries	-	53,590	55,869
Non-retainable revenue	-	-	5,794
	588,000	676,983	911,712
<b>EXPENSES</b>			
Salaries	352,589	329,583	339,223
Benefits	82,724	68,222	75,564
Travel	23,069	7,269	18,859
Training	2,500	34,823	149,284
Building occupancy	41,760	79,228	77,408
Professional services - non client	-	1,462	103
Program expenses	13,000	16,597	36,963
Professional services - client	-	-	78
Food	-	68	69
Promotion and publicity	1,500	716	734
Office administration	15,000	17,458	16,834
Miscellaneous	3,294	2,949	2,749
Allocated administration	39,080	36,565	83,227
Technology	13,484	13,744	11,272
	588,000	608,684	812,366
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 68,299	\$ 99,347

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

**SCHEDULE AE**

**ONTARIO EARLY YEARS**

**SCHEDULE OF REVENUE AND EXPENSES**

**FOR THE YEAR ENDED MARCH 31**

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Province of Ontario Grants	\$ 583,257	\$ 583,257	\$ 583,257
<b>RECOVERIES</b>			
Expense recoveries	63,980	53,744	44,406
Non-retainable revenue	-	-	10,323
	647,237	637,001	637,986
<b>EXPENSES</b>			
Salaries	262,580	327,677	312,918
Benefits	59,391	77,374	76,721
Travel	11,704	11,274	9,437
Training	10,500	1,093	1,175
Building occupancy	24,761	38,398	40,462
Professional services - non client	5,000	1,599	112
Program expenses	1,500	8,119	14,811
Professional services - client	168,371	84,710	85,710
Food	-	-	7
Promotion and publicity	6,000	1,404	1,213
Office administration	20,000	7,631	10,060
Miscellaneous	10,158	4,637	9,236
Allocated administration	61,772	65,117	61,772
Technology	5,500	8,184	8,997
	647,237	637,217	632,630
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	\$ -	\$ (216)	\$ 5,356

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AF

## DATA ANALYSIS COORDINATOR

### SCHEDULE OF REVENUE AND EXPENSES

FOR THE YEAR ENDED MARCH 31

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Province of Ontario Grants	\$ 67,079	\$ 50,309	\$ 67,079
<b>RECOVERIES</b>			
Expense recoveries	-	-	9,844
	67,079	50,309	76,923.47
<b>EXPENSES</b>			
Salaries	47,354	27,763	55,277
Benefits	10,418	13,618	15,646
Travel	1,000	233	87
Training	-	314	-
Building occupancy	1,500	4,829	2,253
Office administration	1,702	608	252
Allocated administration	5,105	2,515	3,260
Technology	-	345	103
	67,079	50,224	76,923
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 85	\$ -

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AG

## INTENSIVE AUTISM PROGRAM - HANDS

### SCHEDULE OF REVENUE AND EXPENSES

FOR THE YEAR ENDED MARCH 31

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Service Contract - HANDS	\$ 862,943	\$ 862,943	\$ 862,943
<b>RECOVERIES</b>			
Expense recoveries	-	5,197	1,786
Non-retainable revenue	-	-	12
	862,943	868,140	864,741
<b>EXPENSES</b>			
Salaries	506,912	522,415	562,151
Benefits	103,718	126,034	130,358
Travel	61,066	45,434	22,709
Training	6,049	7,239	6,600
Building occupancy	32,800	62,946	64,556
Professional services - non client	1,580	3,408	1,828
Program expenses	7,100	3,635	4,627
Professional services - client	15,000	-	-
Food	-	-	1
Promotion and publicity	1,800	1,082	1,196
Office administration	28,500	11,927	4,068
Miscellaneous	750	5,548	2,424
Allocated administration	97,668	59,958	54,019
Technology	-	18,516	10,204
	862,943	868,141	864,741
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -	\$ -



# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AH

## AUTISM BEHAVIOUR ANALYST - ONE KID'S PLACE

### SCHEDULE OF REVENUE AND EXPENSES

FOR THE YEAR ENDED MARCH 31

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
One Kid's Place	\$ 202,119	\$ 190,831	\$ 166,370
<b>RECOVERIES</b>			
Expense recoveries	-	10	62
	202,119	190,841	166,431
<b>EXPENSES</b>			
Salaries	122,393	114,891	100,129
Benefits	27,606	28,705	24,671
Travel	8,500	12,872	15,028
Training	-	1,095	590
Building occupancy	8,500	7,425	8,389
Professional services - non client	-	304	21
Program expenses	2,500	240	90
Promotion and publicity	-	116	120
Office administration	5,500	1,324	1,103
Miscellaneous	-	590	747
Allocated administration	19,826	22,005	14,273
Technology	7,294	1,274	1,270
	202,119	190,841	166,431
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -	\$ -

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AI

## CROWN WARD EDUCATION CHAMPION

### SCHEDULE OF REVENUE AND EXPENSES

FOR THE YEAR ENDED MARCH 31

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Province of Ontario - Grants	\$ 75,000	\$ 75,000	\$ 81,120
<b>EXPENSES</b>			
Salaries	32,105	5,700	18,150
Benefits	9,055	1,300	4,572
Travel	2,000	1,874	148
Building occupancy	1,000	-	-
Professional services - non client	-	2,141	-
Program expenses	20,000	800	-
Professional services - client	-	550	-
Food	-	-	154
Personal needs	-	804	43
Promotion and publicity	1,058	-	-
Office administration	-	3,699	-
Miscellaneous	-	143	-
Allocated administration	9,782	2,125	7,646
Technology	-	4,236	407
	75,000	23,372	31,120
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ 51,628	\$ 50,000

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

**SCHEDULE AJ**

**FAMILY RESOURCE CENTER PROGRAM**

**SCHEDULE OF REVENUE AND EXPENSES**

**FOR THE YEAR ENDED MARCH 31**

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
CDSSAB	\$ 97,347	\$ 85,364	\$ 82,364
<b>RECOVERIES</b>			
Expense recoveries	-	62	250
Non-retainable revenue	-	-	5
	97,347	85,426	82,618
<b>EXPENSES</b>			
Salaries	-	59,172	53,880
Benefits	-	12,211	10,287
Travel	-	113	158
Training	-	6	10
Building occupancy	82,364	5,161	3,721
Professional services - non client	-	49	3
Program expenses	-	2,276	(738)
Personal Needs	-	250	-
Promotion and publicity	-	19	19
Office administration	-	901	1,003
Miscellaneous	-	95	92
Allocated administration	-	7,314	6,589
Technology	-	231	252
	82,364	87,798	75,277
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	\$ 14,983	\$ (2,371)	\$ 7,341

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

**SCHEDULE AK**

**CAMPH - ACUTE CARE BEDS**

**SCHEDULE OF REVENUE AND EXPENSES**

**FOR THE YEAR ENDED MARCH 31**

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Service Contract - TADH	\$ -	\$ -	\$ 171,175
<b>RECOVERIES</b>			
Expense recoveries	-	-	54,993
Non-retainable revenue	-	-	1
	-	-	226,169
<b>EXPENSES</b>			
Salaries	-	-	62,205
Benefits	-	-	17,534
Travel	-	-	36
Training	-	-	2
Building occupancy	-	-	219
Professional services - non client	-	-	1
Program expenses	-	-	-
Professional services - client	-	-	122,667
Promotion and publicity	-	-	4
Office administration	-	-	58
Miscellaneous	-	-	18
Allocated Admin	-	-	23,370
Technology	-	-	54
	-	-	226,168
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -	\$ -

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

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Timmins Family Health Team	\$ -	\$ -	\$ 48,753
<b>RECOVERIES</b>			
Expense recoveries	-	-	5
	-	-	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	-	-	14,210
Promotion and publicity	-	-	152
Office administration	-	-	3,894
Miscellaneous	-	-	602
Allocated administration	-	-	4,327
Technology	-	-	3,308
	-	-	48,413
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -	\$ 345

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

**SCHEDULE AM**

**UNITED WAY**

**SCHEDULE OF REVENUE AND EXPENSES**

**YEAR ENDED MARCH 31**

	BUDGET 2016	ACTUAL 2017	ACTUAL 2016
<b>REVENUE</b>			
Revenue - Fund raising - Camp Fees	\$ -	\$ -	\$ 14,983
	-	-	14,983
<b>EXPENSES</b>			
Salaries	-	-	3,867
Benefits	-	-	792
Training	-	-	-
Program expenses	-	-	7,620
Personal needs	-	-	1,199
Allocated administration	-	-	1,505
	-	-	14,983
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -	\$ -

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AN

## BUILDING FUND

### SCHEDULE OF REVENUE AND EXPENSES

FOR THE YEAR ENDED MARCH 31

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>RECOVERIES</b>			
HST recoveries	\$ -	\$ 174,202	\$ 14,218
Interest income		12,854	5,010
Rental income	-	791,882	854,777
	-	978,937	874,005
<b>EXPENSES</b>			
Salaries	-	5,163	-
Interest	-	142,659	158,226
Building occupancy	-	9,139	13,288
Professional services - non client	-	3,955	3,616
Capital acquisition	-	2,168,760	159,102
Office administration	-	149	14
	-	2,329,825	334,247
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ (1,350,888)	\$ 539,758

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AO

## CAMP CADANAC

### SCHEDULE OF REVENUE AND EXPENSES

FOR THE YEAR ENDED MARCH 31

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>RECOVERIES</b>			
Expense recoveries	\$ -	\$ 115,060	\$ 108,391
Non-retainable revenue	-	101,466	100,104
	-	216,526	208,495
<b>EXPENSES</b>			
Salaries	-	139,708	140,775
Benefits	-	18,973	18,515
Travel	-	3,891	4,246
Training	-	1,466	560
Building occupancy	-	28,897	20,287
Program expenses	-	4,275	8,769
Food	-	15,399	14,239
Personal needs	-	15	-
Office administration	-	3,902	818
	-	216,526	208,495
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -	\$ -



NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AP

NKR - OPERATING COSTS

SCHEDULE OF REVENUE AND EXPENSES  
FOR THE YEAR ENDED MARCH 31

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>RECOVERIES</b>			
Expense recoveries	\$ -	\$ 54,689	\$ -
<b>EXPENSES</b>			
Building occupancy	-	45,183	-
Office administration	-	3,367	-
Technology	-	6,139	-
	-	54,689	-
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -	\$ -

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AQ

## ADMINISTRATION

### SCHEDULE OF REVENUE AND EXPENSES

FOR THE YEAR ENDED MARCH 31

	BUDGET 2017	ACTUAL 2017	ACTUAL 2016
<b>RECOVERIES</b>			
Expense recoveries	\$ -	\$ 81,445	\$ 150,853
Non-retainable revenue	-	4,444	8,628
	-	85,889	159,481
<b>EXPENSES</b>			
Salaries	-	1,144,961	1,111,449
Benefits	-	246,577	290,538
Travel	-	49,999	33,869
Training	-	11,839	5,528
Building occupancy	-	112,443	120,258
Professional services - non client	-	70,785	61,072
Program expenses	-	5	-
Promotion and publicity	-	4,248	10,093
Office administration	-	33,993	42,597
Miscellaneous	-	13,363	12,844
Allocated administration	-	(1,655,897)	(1,570,241)
Technology	-	53,572	41,415
	-	85,889	159,481
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -	\$ -