

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES
FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2018

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

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YEAR ENDED MARCH 31, 2018

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MANAGEMENT'S RESPONSIBILITY

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

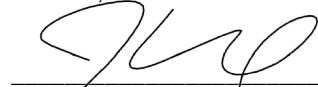
Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors is composed primarily of Directors who are neither management nor employees of the organization. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board is also responsible for recommending the appointment of the organization's external auditors.

MNP LLP is appointed by the Board to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

June 26, 2018



Mr. John Raymond
Executive Director



Mr. Paul Ethier
Director of Corporate Services

INDEPENDENT AUDITOR'S REPORT

To the Members and 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, 2018, 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 generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

We believe that the audit evidence we have obtained 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, 2018 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.

Other Matter

The supplementary information contained in the schedules is presented for the purposes of additional analysis and is not a part of the basic audited financial statements. The information in the schedules was derived from the accounting records tested in forming an opinion on the financial statements as a whole.

Timmins, Ontario
June 26, 2018

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

	2018	2017
ASSETS		
CURRENT ASSETS		
Accounts receivable	\$ 3,006,100	\$ 2,692,303
Prepaid expenses	14,383	59,893
Due from related parties (Note 6)	2,204	-
	3,022,687	2,752,196
Capital assets (Note 2)	24,092,521	22,508,079
Restricted cash (Note 16)	1,265,011	1,406,719
	\$ 28,380,219	\$ 26,666,994
LIABILITIES		
CURRENT LIABILITIES		
Bank overdraft (Note 14)	\$ 1,752,022	\$ 1,458,438
Accounts payable and accrued liabilities	3,606,804	4,219,248
Due to Ministry	780,785	780,785
Due to related parties (Note 6)	-	1,334
Deferred revenue (Note 3)	169,195	151,596
Current portion of long term debt (Note 7)	583,344	533,340
	6,892,150	7,144,741
Deferred contributions related to capital assets (Note 4)	5,671,059	4,147,830
Long term debt (Note 7)	6,071,670	5,655,014
Trust accounts - restricted (Note 16)	1,265,011	1,406,719
	19,899,890	18,354,304
Contingencies (Note 11)		
NET ASSETS		
UNRESTRICTED NET DEFICIT	(3,286,119)	(3,859,205)
EQUITY IN CAPITAL ASSETS (Note 15)	11,766,448	12,171,895
	8,480,329	8,312,690
	\$ 28,380,219	\$ 26,666,994

Approved by:


 Director


 Director

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

STATEMENT OF REVENUE AND EXPENSES

YEAR ENDED MARCH 31

	BUDGET 2018 (UNAUDITED)	ACTUAL 2018	ACTUAL 2017
REVENUE			
Grants and other	\$ 33,841,364	\$ 34,139,767	\$ 34,788,475
Transfer to deferred capital contributions	-	(804,544)	(694,891)
Amortization of deferred capital contributions	-	345,315	258,814
	33,841,364	\$ 33,680,538	34,352,398
EXPENSES (Note 13)			
Child Welfare	18,101,186	17,018,337	17,804,848
Children's Mental Health	9,675,467	9,867,705	10,520,733
Youth Justice	4,048,906	4,231,556	4,043,923
Brighter Futures	677,094	677,116	627,568
Ontario Early Years	650,336	420,502	633,697
Other Programs	1,222,426	1,426,053	1,164,883
Building Fund (recovery)	-	-	1,350,888
Amortization of capital assets	-	815,179	728,678
Adjustment to accrued wage liabilities	-	(78,619)	16,702
Transfer to capital assets	-	(804,544)	(2,615,261)
	34,375,415	33,573,285	34,276,659
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR YEAR	\$ (534,051)	\$ 107,253	\$ 75,739

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

STATEMENT OF CHANGES IN NET ASSETS

YEAR ENDED MARCH 31

	EQUITY IN CAPITAL ASSETS	UNRESTRICTED	2018 TOTAL	2017 TOTAL
Balance, beginning of year	\$ 12,171,895	\$ (3,859,205)	\$ 8,312,690	8,200,880
Excess (deficiency) of revenue over expenses (Note 15)	(469,864)	577,117	107,253	75,739
ADD (DEDUCT):				
Net change in capital assets (Note 15)	64,417	(64,417)	-	-
Settlement of prior year funding	-	60,386	60,386	(274,715)
Contribution to unrestricted surplus	-	-	-	(50,000)
Structural debt funding	-	-	-	360,786
Balance, end of year	\$ 11,766,448	\$ (3,286,119)	\$ 8,480,329	\$ 8,312,690

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31

	2018	2017
OPERATING ACTIVITIES		
Excess of revenue over expenses	\$ 107,253	\$ 75,739
Items not affecting cash:		
Amortization of capital assets	815,179	728,678
Amortization of deferred capital contributions	(345,315)	(258,814)
Adjustment to prior year funding	60,386	36,071
	637,503	581,674
Changes in non-cash working capital:		
Accounts receivable	(313,796)	(2,126,992)
Prepaid expenses	45,511	(40,801)
Accounts payable and accrued liabilities	(612,447)	629,926
Deferred revenue	17,599	(18,672)
Due to Foundation	(3,537)	7,118
CASH USED IN OPERATING ACTIVITIES	(229,167)	(967,747)
FINANCING ACTIVITIES		
Proceeds from issue of long-term debt	1,000,000	-
Repayment of long-term debt	(533,340)	(533,340)
Net advances of bank indebtedness	293,584	1,458,438
Deferred contributions received	1,868,544	694,891
CASH PROVIDED BY FINANCING ACTIVITIES	2,628,788	1,619,989
INVESTING ACTIVITIES		
Acquisition of capital assets	(2,399,621)	(2,615,261)
CASH USED IN INVESTING ACTIVITIES	(2,399,621)	(2,615,261)
CHANGE IN CASH	-	(1,963,019)
CASH, beginning of year	-	1,963,019
CASH, end of year	\$ -	\$ -

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2018

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

These financial statements are the representation of management, prepared in accordance with Canadian public sector accounting standards, using the standards applicable to government not-for-profit organizations (PSAS), including the significant accounting policies:

(a) CASH AND CASH EQUIVALENTS

Cash and cash equivalents include balances with banks and short-term investments with maturities of three months or less.

(b) CAPITAL ASSETS

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined. When a capital asset no longer contributes to the Organization's ability to provide services, its carrying amount is written down to its residual value. Capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

Amortization is provided using the straight-line method at rates intended to amortize the cost of assets over their estimated useful lives.

	Rate
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.

(c) LONG-LIVED ASSETS

Long-lived assets consist of capital assets. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies.

When the Organization determines that a long-lived asset no longer has any long-term service potential to the Organization, the excess of its net carrying amount over any residual value is recognized as an expense in the statements of revenues and expenses. Write-downs are not reversed.

(d) VACATION PAY

The Organization recognizes vacation pay as an expense on the accrual basis.

(e) REVENUE RECOGNITION

The Organization follows the deferral method of accounting for contributions which include government transfers or grants.

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

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.

(f) 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 have been allocated to the various programs based on the program's portion of the overall revenue.

(g) CONTRIBUTED SERVICES

The operations of the Organization are dependent on the voluntary services of many individuals including members of the Board. Since these services are not normally purchased by the Organization and because of the difficulty in determining their fair value, donated services are not recognized in these financial statements.

(h) MEASUREMENT UNCERTAINTY

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period.

Accounts payable and accruals are estimated based on historical charges for unbilled goods and services at year-end. Amortization and deferred capital contributions are based on the estimated useful lives of capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues and expenses in the periods in which they become known.

(i) FINANCIAL INSTRUMENTS

The Organization recognizes its financial instruments when the Organization becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value.

At initial recognition, the Organization may irrevocably elect to subsequently measure any financial instrument at fair value. The Organization has not made such an election during the year.

All other financial assets and liabilities are subsequently measured at amortized cost using the effective interest rate method.

Transaction costs directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in excess of revenue over expenses. Conversely, transaction costs are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

All financial assets are tested annually for impairment. Any impairment, which is not considered temporary, is recorded in the statement of revenue and expenses. Write-downs of financial assets measured at cost and/or amortized cost to reflect losses in value are not reversed for subsequent increases in value.

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2018

2. CAPITAL ASSETS

COST	Land	Buildings	Land improvements	Building improvements	Furniture	Communication equipment	Vehicles	Total
Opening costs	\$ 2,490,000	\$ 23,602,987	\$ 503,102	\$ 1,081,937	\$ 159,113	\$ 1,709,082	\$ 41,189	\$ 29,587,410
Additions	-	1,595,078	186,692	398,326	51,320	168,205	-	2,399,621
Closing costs	\$ 2,490,000	\$ 25,198,065	\$ 689,794	\$ 1,480,263	\$ 210,433	\$ 1,877,287	\$ 41,189	\$ 31,987,031

ACCUMULATED AMORTIZATION

Opening accum'd amortization	\$ -	\$ 6,338,555	\$ 41,196	\$ 91,298	\$ 20,699	\$ 583,121	\$ 4,462	\$ 7,079,331
Amortization	-	467,305	57,946	54,487	27,122	204,200	4,119	815,179
Closing accum'd amortization	\$ -	\$ 6,805,860	\$ 99,142	\$ 145,785	\$ 47,821	\$ 787,321	\$ 8,581	\$ 7,894,510

CARRYING AMOUNTS

Balance at March 31, 2018	\$ 2,490,000	\$ 18,392,205	\$ 590,652	\$ 1,334,478	\$ 162,612	\$ 1,089,966	\$ 32,608	\$ 24,092,521
Balance at March 31, 2017	\$ 2,490,000	\$ 17,264,432	\$ 461,906	\$ 990,639	\$ 138,414	\$ 1,125,961	\$ 36,727	\$ 22,508,079

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2018

3. DEFERRED REVENUE

	2018	2017
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	44,313	45,214
Prepaid rent	2,588	2,588
Timmins Family Health Team	64,472	64,472
Ministry of Education	20,000	-
	\$ 169,195	\$ 151,596

4. DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS

Deferred capital asset contributions represent the unamortized amount and unspent amount of funding received for the purchase of capital assets. The amortization of contributions is recorded as revenue in the statement of revenues and expenses. The changes in the deferred capital asset contributions are as follows:

	2018	2017
Balance, beginning of the year	\$ 4,147,830	\$ 3,711,753
Contributions received and used during the year	1,868,544	694,891
Amortization of deferred contributions related to capital assets	(345,315)	(258,814)
	\$ 5,671,059	\$ 4,147,830

Included in the amounts received during the year is \$1,064,000 received for assets not yet placed in use and therefore has not been amortized.

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:

2019	\$ 738,381
2020	\$ 448,312
2021	\$ 330,349
2022	\$ 308,831
2023	\$ 286,987

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2018

6. DUE TO (FROM) RELATED PARTIES

	2018	2017
North Eastern Ontario Children's Foundation	\$ (2,204)	\$ 1,334

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 Foundation flowed \$30,000 (2017 - \$30,000) to NEOFACS in support of the operations of Camp Cadenac. Advances to/from the Foundation are non-interest bearing and have no set repayment terms.

7. LONG-TERM DEBT

	2018	2017
First mortgage, bearing interest at prime rate minus 0.50%, repayable in monthly principal payments of \$44,445 plus interest, secured by a charge on land and buildings. The loan matures in November 2019. See security below.	\$ 5,655,014	\$ 6,188,354
First mortgage, bearing interest at prime rate repayable in monthly principal payments of \$5,556 plus interest within 30 days of drawdown. During drawdown period, interest only payments are being made. See security below.	1,000,000	(804,544)
Less: Current portion	(583,344)	(533,340)
	\$ 6,071,670	\$ 4,850,470

Principal payments required for each of the next five years and thereafter are approximately as follows:

2019	\$ 583,344
2020	5,188,346
2021	66,672
2022	66,672
2023	66,672
Thereafter	683,308
	\$ 6,655,014

The loans are secured by following security:

- (a) general security agreement over present and personal property
- (b) collateral mortgage with replacement cost fire insurance coverage on the following:
 - (i) \$5,000,000 first charge over 707 Ross Avenue East, Timmins, Ontario
 - (ii) \$800,000 first charge over 68 Cedar Street, Schumacher, Ontario
 - (iii) \$3,250,000 first charge over 29 Kolb Ave, Kapuskasing, Ontario
 - (iv) \$2,500,000 first charge over 25 Paget Street, New Liskeard, Ontario
 - (v) \$1,000,000 first charge over 6 Tweedsmuir Rd, Kirkland Lake, Ontario
- (c) assignment of rents/leases for 707 Ross Avenue East, Timmins, Ontario, 29 Kolb Ave, Kapuskasing, Ontario and 6 Tweedsmuir Rd, Kirkland Lake, Ontario

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, 2018

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	\$ (2,245,348)	\$ 196,933	\$ (181,329)	\$ (2,229,744)
Children's Mental Health	(399,288)	-	(20,898)	(420,186)
Community Action Program for Children	68,184	(84,919)	-	(16,735)
CPIN	(10,089)	-	(6,932)	(17,021)
Intensive Autism Program	(190,839)	-	-	(190,839)
Ministry of Education	(71,218)	-	2,982	(68,236)
Ministry of the Attorney General	22,637	-	-	22,637
Ministry of Training and Colleges	51,628	(51,628)	30,224	30,224
Other	(18,986)	-	106,752	87,766
Youth Justice Programs	(201,373)	-	34,358	(167,015)
	\$ (2,994,692)	\$ 60,386	\$ (34,843)	\$ (2,969,149)

10. FINANCIAL INSTRUMENTS

The Organization, as part of its operations, carries a number of financial instruments. It is management's opinion that the Organization is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

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 4 different claims is \$14,100,000. 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, 2018****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 \$1,757,508 (2017 - \$1,662,152) 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 \$48,350 (2017 - \$62,875).

13. EXPENSES BY OBJECT

	2018	2017
Advertising	\$ 45,319	\$ 49,557
Boarding rates	2,514,312	2,527,021
Occupancy costs	2,354,509	4,677,749
Office supplies and expenses	511,358	516,735
Other expenditures (recovery)	74,761	(33,278)
Professional and consulting fees	842,347	1,106,413
Purchased supplies and assets (recovery)	1,221,199	(254,595)
Salaries and benefits	24,884,642	25,297,235
Training	165,564	146,309
Travel and vehicle	1,089,413	1,032,364
	33,703,424	35,065,510
Allocated administration	1,533,554	1,655,897
Recoveries and other income	(1,663,693)	(2,444,748)
	\$ 33,573,285	\$ 34,276,659

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	\$1,500,000	advances repayable on demand	bank's prime rate minus 0.50%

At the year end, the Organization has drawn \$1,414,359 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 as disclosed in Note 7.

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2018

15. CHANGES IN NET ASSETS INVESTED IN CAPITAL ASSETS

	2018	2017
Balance, beginning of year	\$ 12,171,895	\$ 10,188,049
Amortization of deferred capital contributions	345,315	258,814
Amortization of capital assets	(815,179)	(728,678)
Capital assets	(469,864)	(469,864)
Purchase of capital assets	2,399,621	2,615,261
Amounts funded by deferred capital contributions	(1,868,544)	(694,891)
Repayment of long term debt	533,340	533,340
Proceeds from long term debt	(1,000,000)	-
Net change in capital assets	64,417	2,453,710
Balance, end of year	\$ 11,766,448	\$ 12,171,895

16. RESTRICTED CASH AND TRUST ACCOUNTS

	2018	2017
RESP	\$ 800,958	\$ 780,377
OCBe	183,506	191,633
Disability pension, death benefit and criminal injuries	131,512	280,683
UCCB	57,577	61,092
Other funds held for specific purposes	91,458	92,934
	\$ 1,265,011	\$ 1,406,719

17. BUDGET FIGURES

The budget figures are unaudited.

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES
SCHEDULE A
CHILD WELFARE
SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)
FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ 17,136,236	\$ 17,162,918	\$ 17,594,216
RECOVERIES			
Expense recoveries	123,571	463,900	172,062
Non-retainable revenue	755,000	743,580	631,088
	18,014,807	18,370,397	18,397,366
EXPENSES			
Salaries	9,448,709	9,521,099	9,673,560
Benefits	2,222,103	2,321,812	2,219,237
Travel	660,000	693,084	610,586
Training	54,930	68,969	45,431
Building occupancy	972,057	1,073,509	1,072,993
Professional services - non client	115,000	173,607	120,391
Program expenses	14,500	63,925	22,837
Boarding rates	2,261,228	2,349,612	2,257,441
Professional services - client	238,000	205,166	430,530
Food	-	268	-
Personal needs	934,905	988,376	938,779
Health and related	155,000	138,334	153,895
Financial assistance	1,500	40	659
Promotion and publicity	35,000	22,535	26,153
Office administration	281,875	285,978	284,282
Miscellaneous	185,000	201,722	293,277
Technology	435,000	443,691	457,946
	18,014,807	18,551,726	18,607,998
DEFICIENCY OF REVENUE OVER EXPENSES	\$ -	\$ (181,329)	\$ (210,632)

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE B

CYMH BRIEF SERVICES

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ 1,141,514	\$ 1,141,514	\$ 1,407,413
RECOVERIES			
Expense recoveries	158	935	138
Non-retainable revenue	-	3,716	6
	1,141,672	1,146,165	1,407,558
EXPENSES			
Salaries	750,609	733,658	859,401
Benefits	175,267	177,727	214,222
Travel	14,954	19,410	16,175
Training	1,915	1,993	2,115
Building occupancy	49,391	52,858	49,598
Professional services - non client	3,549	1,749	3,404
Program expenses	-	2,835	751
Food	-	13	-
Personal needs	-	-	179
Promotion and publicity	1,373	975	1,302
Office administration	11,069	9,024	10,266
Miscellaneous	11,352	10,825	10,921
Allocated administration	103,257	104,933	146,545
Technology	18,936	33,469	18,374
	1,141,672	1,149,468	1,333,253
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ (3,303)	\$ 74,304

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES
SCHEDULE C
CYMH COUNSELLING / THERAPY SERVICES
SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)
FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ 1,518,540	\$ 1,486,317	\$ 1,610,826
RECOVERIES			
Expense recoveries	7,376	6,091	6,758
Non-retainable revenue	-	12,948	11
	1,525,916	1,505,356	1,617,596
EXPENSES			
Salaries	872,299	827,667	869,234
Benefits	203,682	198,066	215,509
Travel	31,927	30,056	33,501
Training	8,043	20,961	7,746
Building occupancy	158,260	159,290	158,544
Professional services - non client	8,325	4,104	7,986
Program expenses	-	4,783	5,123
Professional services - client	-	1,098	-
Food	-	31	-
Promotion and publicity	4,026	4,070	3,793
Office administration	33,830	27,576	28,411
Miscellaneous	21,641	27,285	21,045
Allocated administration	138,049	140,231	171,429
Technology	45,834	62,392	44,102
	1,525,916	1,507,610	1,566,423
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ (2,254)	\$ 51,172

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE D

CRISIS SERVICES

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ 361,585	\$ 361,585	\$ 343,637
RECOVERIES			
Expense recoveries	704	150	645
Non-retainable revenue		1,048	1
	362,289	362,783	344,283
EXPENSES			
Salaries	243,095	240,845	215,751
Benefits	56,762	58,274	53,778
Travel	4,852	5,884	5,004
Training	1,347	457	1,295
Building occupancy	13,236	13,352	13,293
Professional services - non client	696	343	667
Program expenses	-	942	4
Professional services - client	-	22	-
Food	-	3	
Promotion and publicity	269	191	255
Office administration	2,134	1,932	2,852
Miscellaneous	2,450	2,291	2,347
Allocated administration	32,871	33,402	36,424
Technology	4,577	9,260	4,434
	362,289	367,196	336,104
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ (4,413)	\$ 8,179

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE E

FAMILY / CAREGIVER SUPPORTS

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ 546,617	\$ 546,617	\$ 734,746
RECOVERIES			
Expense recoveries	496	1,612	449
Non-retainable revenue	30,137	6,264	6
	577,250	554,493	735,200
EXPENSES			
Salaries	316,653	287,364	339,097
Benefits	78,608	70,051	85,811
Travel	15,742	16,290	20,699
Training	1,167	1,369	1,187
Building occupancy	68,991	68,971	74,534
Professional services - non client	1,100	1,775	3,453
Program expenses	-	1,454	117
Professional services - client	1,810	37,174	66,577
Food	-	13	-
Promotion and publicity	1,392	989	1,321
Office administration	11,905	12,041	11,911
Miscellaneous	9,199	9,128	8,954
Allocated administration	49,693	50,495	63,676
Technology	20,990	13,119	20,247
	577,250	570,234	697,584
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ (15,741)	\$ 37,616

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE F

ACCESS INTAKE SERVICE PLANNING

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ 186,355	\$ 186,355	\$ 157,395
RECOVERIES			
Expense recoveries	39	456	35
Non-retainable revenue	-	577	-
	186,394	187,388	157,431
EXPENSES			
Salaries	122,803	123,461	114,145
Benefits	28,673	31,349	29,675
Travel	982	242	942
Training	257	117	313
Building occupancy	6,725	7,158	2,197
Professional services - non client	358	176	343
Program expenses	-	93	1
Food	-	1	
Promotion and publicity	138	98	131
Office administration	1,055	1,014	1,064
Miscellaneous	1,302	2,930	2,621
Allocated administration	17,486	17,760	15,727
Technology	6,615	12,778	9,822
	186,394	197,178	176,981
DEFICIENCY OF REVENUE OVER EXPENSES	\$ -	\$ (9,790)	\$ (19,550)

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE G

INTENSIVE TREATMENT SERVICES

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ 2,679,792	\$ 2,657,692	\$ 2,623,843
RECOVERIES			
Expense recoveries	2,868	10,985	122,689
Non-retainable revenue	180,000	1,683	2
	2,862,660	2,670,359	2,746,535
EXPENSES			
Salaries	1,695,532	1,535,706	1,837,792
Benefits	395,760	378,146	447,767
Travel	23,212	32,865	36,758
Training	8,874	22,624	8,472
Building occupancy	101,011	187,857	136,870
Professional services - non client	4,368	6,027	6,671
Program expenses	-	11,663	14,056
Boarding Rates	-	60,493	-
Professional services - client	256,014	-	-
Food	30,000	25,138	45,280
Personal needs	-	3,001	3,055
Health and related	-	690	45
Promotion and publicity	3,717	2,065	2,600
Office administration	44,352	11,963	24,814
Miscellaneous	9,662	23,724	21,168
Allocated administration	266,057	269,991	259,825
Technology	24,101	57,885	34,982
	2,862,660	2,629,837	2,880,154
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ 40,522	\$ (133,619)

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE H

SERVICE COORDINATION PROCESS

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ 1,311,475	\$ 1,311,475	\$ 897,550
RECOVERIES			
Expense recoveries	256	965	228
Non-retainable revenue		4,520	7
	1,311,731	1,316,960	897,785
EXPENSES			
Salaries	807,211	803,902	635,088
Benefits	188,483	197,504	149,041
Travel	19,677	16,688	21,239
Training	721	2,781	730
Building occupancy	80,300	75,810	80,448
Professional services - non client	3,856	3,127	3,699
Program expenses	-	17,648	21,633
Professional services - client	21,349	39,128	20,170
Food	-	14	-
Personal Needs	-	22	-
Promotion and publicity	1,491	1,062	1,419
Office administration	35,442	6,599	14,207
Miscellaneous	10,222	12,472	10,155
Allocated administration	119,225	121,150	84,362
Technology	23,754	29,075	23,132
	1,311,731	1,326,982	1,065,322
DEFICIENCY OF REVENUE OVER EXPENSES	\$ -	\$ (10,022)	\$ (167,537)

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE I

SPECIALIZED CONSULTATION/ASSESSMENT

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ 451,002	\$ 451,002	\$ 599,352
RECOVERIES			
Expense recoveries	5,289	25,198	13,493
Non-retainable revenue		3,934	-
	456,291	480,134	612,845
EXPENSES			
Salaries	187,583	195,205	167,899
Benefits	43,801	49,712	43,465
Travel	13,415	26,043	15,903
Training	673	905	631
Building occupancy	28,789	39,632	29,637
Professional services - non client	1,306	308	1,224
Program expenses	-	6,999	3,353
Professional services - client	122,903	147,013	139,700
Food	-	2	
Promotion and publicity	242	172	229
Office administration	8,000	4,392	4,642
Miscellaneous	3,172	7,426	2,999
Allocated administration	41,000	41,662	88,966
Technology	5,407	7,112	9,262
	456,291	526,584	507,910
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ (46,450)	\$ 104,935

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE J

TARGETED PREVENTION

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ 124,638	\$ 124,638	\$ 126,505
RECOVERIES			
Expense recoveries	38	236	34
Non-retainable revenue		698	-
	124,676	125,572	126,540
EXPENSES			
Salaries	78,096	79,713	48,393
Benefits	18,235	19,452	12,191
Travel	1,686	2,359	1,707
Training	195	165	195
Building occupancy	8,691	8,661	8,730
Professional services - non client	399	197	383
Program expenses	-	292	873
Food	-	1	-
Promotion and publicity	154	110	146
Office administration	2,241	1,229	1,297
Miscellaneous	1,169	1,361	1,129
Allocated administration	11,330	11,513	12,459
Technology	2,480	4,051	2,392
	124,676	129,104	89,895
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ (3,532)	\$ 36,644

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE K

COMPLEX SPECIAL NEEDS - DW

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ 141,559	\$ 141,559	\$ 267,082
EXPENSES			
Salaries	-	-	1,755
Benefits	-	-	357
Travel	-	-	62
Boarding rates	141,559	104,208	269,580
Personal needs	-	-	1,372
Health & Related	-	37,307	-
	141,559	141,515	273,127
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ 44	\$ (6,045)

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE L

ISC-URBAN

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ 261,188	\$ 261,188	\$ 261,188
RECOVERIES			
Expense recoveries	-	33	4
Non-Retainable Revenue	-	154	-
	261,188	261,374	261,192
EXPENSES			
Salaries	160,253	153,624	163,919
Benefits	37,418	39,307	37,518
Travel	1,115	708	1,267
Training	130	284	123
Building occupancy	7,749	14,789	16,376
Professional services - non client	78	102	77
Program expenses	-	19,638	23,794
Professional services - client	20,000	1,090	-
Food	-	1	-
Promotion and publicity	19	87	270
Office administration	6,590	2,026	4,136
Miscellaneous	679	1,542	851
Allocated administration	26,126	26,509	25,844
Technology	1,031	1,666	1,231
	261,188	261,374	275,406
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ -	\$ (14,213)

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES
SCHEDULE M
TELE-PSYCHIATRY
SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)
FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ 30,000	\$ 30,000	\$ 30,000
RECOVERIES			
Expense recoveries		11	2,260
Non-Retainable Revenue		54	
	30,000	30,065	32,260
EXPENSES			
Salaries	10,647	10,512	10,381
Benefits	2,486	2,354	2,626
Travel	-	199	239
Training	-	18	8
Building occupancy	-	269	266
Professional services - non client	5,000	-	15,865
Program Expenses	-	117	-
Office administration	-	380	461
Miscellaneous	-	-	1
Allocated administration	2,100	2,144	2,331
Technology	9,767	14,072	88
	30,000	30,065	32,265
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ -	\$ (5)

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

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ 424,165	\$ 456,388	\$ 472,288
RECOVERIES			
Expense recoveries	1,752	3,011	1,606
	425,917	459,399	473,894
EXPENSES			
Salaries	279,733	337,588	238,508
Benefits	65,317	62,884	65,701
Travel	12,139	3,055	11,429
Training	5,768	933	5,844
Building occupancy	3,660	1,123	9,532
Professional services - non client	10	5	10
Program expenses	-	46	1,712
Professional services - client	11,891	4,845	11,200
Promotion and publicity	4	1,129	3
Office administration	3,218	2,831	1,442
Miscellaneous	1,998	546	1,833
Allocated administration	38,560	42,227	46,126
Technology	3,619	2,188	22,515
	425,917	459,399	415,856
EXCESS OF REVENUE OVER EXPENSES	\$ -	\$ -	\$ 58,039

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE O

OTHER ASD SUPPORTS

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ 96,450	\$ 96,450	\$ 96,450
RECOVERIES			
Expense recoveries	-	570	2
Non-retainable revenue	-	22	-
	96,450	97,042	96,452
EXPENSES			
Salaries	63,222	62,801	73,265
Benefits	14,763	15,991	17,192
Travel	1,500	5,919	398
Training	5	746	11
Building occupancy	234	205	236
Professional services - non client	10	5	10
Program Expenses	2,500	21	-
Professional services - client	1,636	1,961	1,500
Promotion and publicity	4	3	4
Office administration	1,500	98	32
Miscellaneous	1,296	309	315
Allocated administration	8,780	8,922	9,745
Technology	1,000	62	59
	96,450	97,042	102,768
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ -	\$ (6,316)

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE P

ASD RESPITE SERVICES

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ 100,650	\$ 100,650	\$ 100,650
EXPENSES			
Professional services - client	91,000	80,784	84,735
Allocated administration	9,650	9,798	10,711
	100,650	90,582	95,446
EXCESS OF REVENUE OVER EXPENSES	\$ -	\$ 10,068	\$ 5,204

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES
SCHEDULE Q
COMMUNITY CAPACITY BUILDING
SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)
FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ 119,000	\$ 119,000	\$ 119,000
RECOVERIES			
Expense recoveries	-	109	7,054
	119,000	119,109	126,054
EXPENSES			
Salaries	80,176	83,282	89,752
Benefits	18,721	19,926	22,749
Travel	2,000	59	1,167
Training	-	96	63
Building occupancy	2,953	1	502
Professional services - non client	-	232	451
Program expenses	-	154	-
Food	-	2	-
Promotion and publicity	250	129	173
Office administration	500	172	208
Miscellaneous	500	1,153	876
Allocated administration	11,900	12,075	8,625
Technology	2,000	1,828	1,478
	119,000	119,109	126,045
EXCESS OF REVENUE OVER EXPENSES	\$ -	\$ -	\$ 10

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE R

EARLY LITERACY SPECIALISTS

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ 67,079	\$ 50,309	\$ 67,079
RECOVERIES			
Expense recoveries	11,774	30,023	-
Non-Retainable Revenue	-	143	-
	78,853	80,475	67,079
EXPENSES			
Salaries	60,728	53,495	45,988
Benefits	14,181	13,639	12,013
Travel	-	125	1,186
Training	-	165	333
Building occupancy	-	5,142	6,167
Professional services - non client	-	156	304
Program expenses	-	281	195
Food	-	1	
Promotion and publicity	-	87	116
Office administration	-	936	870
Miscellaneous	-	921	590
Allocated administration	3,944	4,018	4,378
Technology	-	1,509	1,489
	78,853	80,475	73,631
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ -	\$ (6,552)

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE S

PARTNER FACILITY RENEWAL - MCYS

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ -	\$ 428,420	\$ 675,158
EXPENSES			
Capital acquisition	-	440,091	627,991
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ (11,671)	\$ 47,167

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE T

NON-RESIDENTIAL ATTENDANCE CENTRE (PILOT)

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ 937,392	\$ 937,392	\$ 937,392
RECOVERIES			
Expense recoveries	-	1,585	2,333
Non-retainable revenue	-	6,085	-
	937,392	945,062	939,725
EXPENSES			
Salaries	575,300	556,026	544,802
Benefits	134,333	134,809	129,600
Travel	7,757	19,846	23,168
Training	1,568	1,929	964
Building occupancy	87,660	82,193	72,845
Professional services - non client	-	1,371	2,669
Program expenses	-	10,607	10,955
Professional services - client	2,000	-	-
Food	-	157	-
Personal needs	-	116	25
Promotion and publicity	500	764	1,037
Office administration	6,000	15,744	15,481
Miscellaneous	-	7,512	5,180
Allocated administration	98,426	99,801	109,247
Technology	23,848	14,187	15,954
	937,392	945,062	931,926
EXCESS OF REVENUE OVER EXPENSES	\$ -	\$ -	\$ 7,799

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES
SCHEDULE U
RESTORATIVE JUSTICE DEMO PROJECT
SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)
FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ 68,674	\$ 68,674	\$ 68,674
RECOVERIES			
Expense recoveries	-	274	27
Non-retainable revenue	-	857	-
	68,674	69,805	68,701
EXPENSES			
Salaries	47,108	40,909	42,956
Benefits	10,998	9,269	10,821
Travel	800	5,142	9,013
Training	-	587	735
Building occupancy	1,964	3,217	5,615
Professional services - non client	-	101	196
Program expenses	-	465	56
Food	-	1	-
Promotion and publicity	-	206	76
Office administration	-	644	765
Miscellaneous	-	634	606
Allocated administration	6,525	6,626	7,242
Technology	1,279	2,003	1,842
	68,674	69,805	79,922
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ -	\$ (11,221)

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE V

ANGER MANAGEMENT/VIOLENCE

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ 123,934	\$ 123,934	\$ 123,934
RECOVERIES			
Expense recoveries	-	190	134
	123,934	124,124	124,068
EXPENSES			
Salaries	64,730	71,716	66,602
Benefits	14,759	18,518	14,692
Travel	9,802	10,993	11,106
Training	729	233	278
Building occupancy	13,901	3,354	4,020
Professional services - non client	400	187	363
Program expenses	-	51	13
Food	-	1	-
Promotion and publicity	200	104	141
Office administration	2,600	1,779	1,293
Miscellaneous	1,200	1,019	705
Allocated administration	13,013	13,195	14,444
Technology	2,600	2,972	3,374
	123,934	124,124	117,030
EXCESS OF REVENUE OVER EXPENSES	\$ -	\$ -	\$ 7,038

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE W

COMMUNITY SUPPORT TEAM

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ 458,457	\$ 458,457	\$ 458,457
RECOVERIES			
Expense recoveries	-	541	423
Non-Retainable Revenue	-	5	-
	458,457	459,002	458,880
EXPENSES			
Salaries	288,461	290,935	274,911
Benefits	67,355	73,507	66,433
Travel	22,043	22,608	26,732
Training	1,200	378	436
Building occupancy	13,311	4,152	23,227
Professional services - non client	2,500	716	1,393
Program expenses	2,769	257	64
Professional services - client	600	-	2,500
Food	-	5	-
Promotion and publicity	500	399	541
Office administration	8,080	3,795	4,022
Miscellaneous	-	3,929	2,704
Allocated administration	48,138	48,811	53,431
Technology	3,500	9,511	8,457
	458,457	459,002	464,851
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ -	\$ (5,971)

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE X

YOUTH MENTAL HEALTH COURT WORKER

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ 44,100	\$ 44,100	\$ 44,100
RECOVERIES			
Expense recoveries	-	661	13
Non-retainable revenue	-	820	-
	44,100	45,580	44,113
EXPENSES			
Salaries	31,635	27,289	28,914
Benefits	7,387	6,098	6,249
Travel	500	2,236	2,143
Training	300	46	27
Building occupancy	698	4,312	4,565
Professional services - non client	-	81	157
Program expenses	-	23	17
Food	-	1	-
Promotion and publicity	-	45	61
Office administration	100	508	659
Miscellaneous	-	430	305
Allocated administration	3,380	3,445	5,140
Technology	100	1,068	1,208
	44,100	45,580	49,445
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ -	\$ (5,332)

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE Y

SECURE DETENTION - SECURE CUSTODY - PINEGAR

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ 1,984,594	\$ 1,984,594	\$ 1,984,594
RECOVERIES			
Expense recoveries	19,487	1,674	10,193
Non-retainable revenue	-	6,761	8,290
	2,004,081	1,993,029	2,003,077
EXPENSES			
Salaries	1,183,570	1,152,793	1,174,318
Benefits	260,385	287,989	275,496
Travel	23,500	20,876	33,269
Training	5,500	2,439	9,702
Building occupancy	165,443	176,775	161,680
Professional services - non client	9,600	2,143	2,819
Program expenses	5,000	12,492	23,945
Professional services - client	79,000	-	-
Food	-	26,120	36,026
Personal needs	-	2,919	5,077
Health & Related	-	98	-
Promotion and publicity	1,600	1,194	1,629
Office administration	19,000	18,864	11,772
Miscellaneous	13,100	12,884	8,421
Allocated administration	208,383	211,296	231,295
Technology	30,000	29,791	19,942
	2,004,081	1,958,671	1,995,390
EXCESS OF REVENUE OVER EXPENSES	\$ -	\$ 34,358	\$ 7,687

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE Z

PARTNER FACILITY RENEWAL - YJ

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ -	263,580	\$ -
EXPENSES			
Capital acquisition	-	237,726	-
EXCESS OF REVENUE OVER EXPENSES	\$ -	\$ 25,854	\$ -

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AA

MAG RESTORATIVE JUSTICE

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ 76,625	\$ 76,625	\$ 76,625
RECOVERIES			
Expense recoveries	-	304	18
Non-retainable revenue	-	919	-
	76,625	77,848	76,643
EXPENSES			
Salaries	37,703	42,046	44,015
Benefits	16,000	10,481	10,229
Travel	6,000	7,236	5,561
Training	-	795	36
Building occupancy	5,630	5,662	5,697
Professional services - non client	-	91	177
Program expenses	-	32	-
Food	-	1	-
Promotion and publicity	212	536	69
Office administration	1,600	1,448	715
Miscellaneous	-	463	343
Allocated administration	9,480	7,862	8,602
Technology	-	1,197	1,216
	76,625	77,848	76,660
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ -	\$ (18)

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AB

SUPERVISED ACCESS PROGRAM

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ 350,130	\$ 350,130	\$ 350,130
RECOVERIES			
Expense recoveries	-	5,392	5,462
Non-retainable revenue	-	2,510	-
	350,130	358,032	355,592
EXPENSES			
Salaries	198,916	205,929	229,168
Benefits	42,880	47,783	46,279
Travel	15,000	13,157	9,548
Training	4,000	4,143	1,518
Building occupancy	19,000	19,943	17,842
Professional services - non client	4,000	464	903
Program expenses	4,000	179	135
Food	-	3	-
Promotion and publicity	2,190	258	347
Office administration	13,340	11,792	4,770
Miscellaneous	-	2,622	2,131
Allocated administration	34,084	34,598	37,832
Technology	12,720	17,160	5,119
	350,130	358,032	355,592
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ -	\$ -

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES
SCHEDULE AC
BRIGHTER FUTURES - TIMISKAMING - CPNP
SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)
FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Government of Canada	\$ 89,094	\$ 89,094	\$ 89,094
		-	
RECOVERIES			
Expense recoveries	-	(166)	152
Non-retainable revenue	-	207	-
	89,094	89,135	89,246
EXPENSES			
Salaries	54,034	54,323	44,697
Benefits	17,063	13,923	9,390
Travel	500	887	604
Training	500	78	242
Building occupancy	11,604	10,210	7,999
Professional services - non client	-	207	402
Program expenses	1,567	4,030	4,500
Food	-	2	-
Promotion and publicity	-	115	154
Office administration	826	1,413	1,554
Miscellaneous	500	1,028	781
Allocated administration	-	530	-
Technology	2,500	2,389	2,303
	89,094	89,135	72,626
EXCESS OF REVENUE OVER EXPENSES	\$ -	\$ -	\$ 16,620

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AD

BRIGHTER FUTURES - TIMISKAMING AND COCHRANE DISTRICT - CAPC

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Government of Canada	\$ 588,000	\$ 588,000	\$ 623,393
RECOVERIES			
Expense recoveries	-	28,978	53,590
Non-retainable revenue	-	1,463	-
	588,000	618,440	676,983
EXPENSES			
Salaries	352,589	320,517	329,583
Benefits	82,724	71,044	68,222
Travel	23,069	11,025	7,269
Training	2,500	8,020	34,823
Building occupancy	41,760	78,691	79,228
Professional services - non client	-	771	1,462
Program expenses	13,000	29,948	16,597
Food	-	6	68
Promotion and publicity	1,500	977	716
Office administration	15,000	15,017	17,458
Miscellaneous	3,294	3,847	2,949
Allocated administration	39,080	66,774	36,565
Technology	13,484	11,802	13,744
	588,000	618,440	608,684
EXCESS OF REVENUE OVER EXPENSES	\$ -	\$ -	\$ 68,299

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES
SCHEDULE AE
ONTARIO EARLY YEARS
SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)
FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ 583,257	\$ 432,088	\$ 583,257
RECOVERIES			
Expense recoveries	63,980	9,601	53,744
Non-retainable revenue	-	961	-
	647,237	442,650	637,001
EXPENSES			
Salaries	262,580	210,357	327,677
Benefits	59,391	46,654	77,374
Travel	11,704	5,182	11,274
Training	10,500	2,334	1,093
Building occupancy	24,761	24,986	38,398
Professional services - non client	5,000	672	1,599
Program expenses	1,500	7,013	8,119
Professional services - client	168,371	75,359	84,710
Food	-	5	-
Promotion and publicity	6,000	1,382	1,404
Office administration	20,000	7,023	7,631
Miscellaneous	10,158	5,794	4,637
Allocated administration	61,772	46,971	65,117
Technology	5,500	5,937	8,184
	647,237	439,668	637,217
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ 2,982	\$ (216)

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AF

DATA ANALYSIS COORDINATOR

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ -	\$ -	\$ 50,309
EXPENSES			
Salaries	-	-	27,763
Benefits	-	-	13,618
Travel	-	-	233
Training	-	-	314
Building occupancy	-	-	4,829
Office administration	-	-	608
Allocated administration	-	-	2,515
Technology	-	-	345
	-	-	50,224
EXCESS OF REVENUE OVER EXPENSES	\$ -	\$ -	\$ 85

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AG

INTENSIVE AUTISM PROGRAM - HANDS

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Service Contract - HANDS	\$ 862,943	\$ 905,343	\$ 862,943
RECOVERIES			
Expense recoveries	-	1,733	5,197
Non-retainable revenue	-	322	-
	862,943	907,398	868,140
EXPENSES			
Salaries	506,912	566,948	522,415
Benefits	103,718	136,259	126,034
Travel	61,066	45,557	45,434
Training	6,049	6,086	7,239
Building occupancy	32,800	54,849	62,946
Professional services - non client	1,580	1,655	3,408
Program expenses	7,100	4,138	3,635
Professional services - client	15,000	-	-
Food	-	10	-
Promotion and publicity	1,800	777	1,082
Office administration	28,500	11,040	11,927
Miscellaneous	750	6,596	5,548
Allocated administration	97,668	62,847	59,958
Technology	-	10,636	18,516
	862,943	907,398	868,141
EXCESS OF REVENUE OVER EXPENSES	\$ -	\$ -	\$ -

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AH

AUTISM BEHAVIOUR ANALYST - ONE KID'S PLACE

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
One Kid's Place	\$ 202,119	\$ 210,912	\$ 190,831
RECOVERIES			
Expense recoveries	-	1,987	10
	202,119	212,899	190,841
EXPENSES			
Salaries	122,393	125,385	114,891
Benefits	27,606	33,449	28,705
Travel	8,500	17,558	12,872
Training	-	1,682	1,095
Building occupancy	8,500	9,564	7,425
Professional services - non client	-	156	304
Program expenses	2,500	802	240
Food	-	1	
Promotion and publicity	-	87	116
Office administration	5,500	2,067	1,324
Miscellaneous	-	847	590
Allocated administration	19,826	20,122	22,005
Technology	7,294	1,180	1,274
	202,119	212,899	190,841
EXCESS OF REVENUE OVER EXPENSES	\$ -	\$ -	\$ -

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AI

CROWN WARD EDUCATION CHAMPION

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario - Grants	\$ 75,000	\$ 75,000	\$ 75,000
EXPENSES			
Salaries	32,105	20,693	5,700
Benefits	9,055	4,307	1,300
Travel	2,000	4,953	1,874
Building occupancy	-	190	-
Professional services - non client	1,000	-	2,141
Program expenses	20,000	5,511	800
Personal needs	-	3,054	804
Promotion and publicity	1,058	-	-
Office administration	-	1,850	3,699
Miscellaneous	-	147	143
Allocated administration	9,782	4,071	2,125
	75,000	44,776	23,372
EXCESS OF REVENUE OVER EXPENSES	\$ -	\$ 30,224	\$ 51,628

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AJ

FAMILY RESOURCE CENTER PROGRAM

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
CDSSAB	\$ 97,347	\$ 61,773	\$ 85,364
RECOVERIES			
Expense recoveries	-	19	62
Non-retainable revenue	-	74	-
	97,347	61,866	85,426
EXPENSES			
Salaries	-	37,127	59,172
Benefits	-	7,105	12,211
Travel	-	150	113
Training	-	9	6
Building occupancy	82,364	2,581	5,161
Professional services - non client	-	21	49
Program expenses	-	743	2,276
Promotion and publicity	-	13	19
Office administration	-	733	901
Miscellaneous	-	95	95
Allocated administration	-	5,063	7,314
Technology	-	170	231
	82,364	53,807	87,798
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ 14,983	\$ 8,059	\$ (2,371)

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AK

CDSSAB - INVESTING IN FAMILIES

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
CDSSAB	\$ 3,000	\$ 3,000	\$ -
EXPENSES			
Travel	-	52	-
Program expenses	3,000	2,948	-
	3,000	3,000	-
EXCESS OF REVENUE OVER EXPENSES	\$ -	\$ -	\$ -

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES
SCHEDULE AL
EARLY ON! - NORTH
SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)
YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
CDSSAB	\$ 3,000	39,875	\$ -
RECOVERIES			
Expense recoveries	-	(138)	-
Non-retainable revenue	-	221	-
	3,000	39,958	-
EXPENSES			
Salaries	-	23,928	-
Benefits	-	5,070	-
Travel	-	508	-
Training	-	17	-
Building occupancy	-	2,521	-
Professional services - non client	-	12	-
Program expenses	3,000	877	-
Promotion and publicity	-	4	-
Office administration	-	1,390	-
Miscellaneous	-	80	-
Allocated administration	-	3,625	-
Technology	-	237	-
	3,000	38,270	-
EXCESS OF REVENUE OVER EXPENSES	\$ -	\$ 1,688	\$ -

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES
SCHEDULE AM
EARLY ON! - SOUTH
SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)
YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
CDSSAB	\$ 3,000	114,229	\$ -
RECOVERIES			
Expense recoveries	-	30,000	-
Non-retainable revenue	-	206	-
	3,000	144,434	-
EXPENSES			
Salaries	-	52,766	-
Benefits	-	11,645	-
Travel	-	984	-
Training	-	19	-
Building occupancy	-	9,215	-
Professional services - non client	-	142	-
Program expenses	3,000	1,501	-
Professional services - client	-	3,309	-
Food	-	1	-
Promotion and publicity	-	44	-
Office administration	-	1,540	-
Miscellaneous	-	956	-
Allocated administration	-	1,232	-
Technology	-	2,741	-
	3,000	86,095	-
EXCESS OF REVENUE OVER EXPENSES	\$ -	\$ 58,339	\$ -

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AN

EDUCATION LIAISON - ONE-TIME

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ -	\$ 20,400	\$ -
EXPENSES			
Salaries	-	16,452	-
Benefits	-	3,948	-
	-	20,400	-
EXCESS OF REVENUE OVER EXPENSES	\$ -	\$ -	\$ -

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AO

CPIN

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ -	\$ 110,000	\$ -
EXPENSES			
Salaries	-	24,722	-
Benefits	-	6,037	-
Travel	-	7,278	-
Training	-	1,939	-
Food	-	1,105	-
Office administration	-	495	-
Technology	-	75,357	-
	-	116,932	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ (6,932)	\$ -

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AP

BILL 148 FUNDING

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
REVENUE			
Province of Ontario Grants	\$ -	\$ 68,490	\$ -
EXPENSES			
Salaries	-	13,826	-
Benefits	-	3,318	-
Professional services - non client	-	2,844	-
	-	19,988	-
EXCESS OF REVENUE OVER EXPENSES	\$ -	\$ 48,502	\$ -

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AQ

CAMP CADANAC

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
RECOVERIES			
Expense recoveries	\$ -	\$ 74,670	\$ 115,060
Non-retainable revenue	-	109,819	101,466
	-	184,489	216,526
EXPENSES			
Salaries	-	108,339	139,708
Benefits	-	9,990	18,973
Travel	-	6,520	3,891
Training	-	216	1,466
Building occupancy	-	43,010	28,897
Program expenses	-	889	4,275
Food	-	12,728	15,399
Promotion & Publicity	-	419	15
Office administration	-	2,424	3,902
	-	184,536	216,526
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ (47)	\$ -

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES
SCHEDULE AR
BUILDING FUND
SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)
FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
RECOVERIES			
HST recoveries	\$ -	\$ -	\$ 174,202
Interest income	-	-	12,854
Rental income	-	-	791,882
	-	-	978,938
EXPENSES			
Salaries	-	-	5,163
Interest	-	-	142,659
Building occupancy	-	-	9,139
Professional services - non client	-	-	3,955
Capital acquisition	-	-	2,168,760
Office administration	-	-	149
	-	-	2,329,825
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ -	\$ (1,350,887)

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AS

NKR - OPERATING COSTS

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)
FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
RECOVERIES			
Expense recoveries	\$ -	\$ -	\$ 54,689
EXPENSES			
Building occupancy	-	-	45,183
Office administration	-	-	3,367
Technology	-	-	6,139
	-	-	54,689
EXCESS OF REVENUE OVER EXPENSES	\$ -	\$ -	\$ -

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AT

ADMINISTRATION

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2018	ACTUAL 2018	ACTUAL 2017
RECOVERIES			
Expense recoveries	\$ -	\$ 26,755	\$ 81,445
Non-retainable revenue	-	24,783	4,444
	-	51,537	85,889
EXPENSES			
Salaries	-	993,484	1,144,961
Benefits	-	280,816	246,577
Travel	-	33,679	49,999
Training	-	11,840	11,839
Building occupancy	-	110,649	112,443
Professional services - non client	-	41,852	70,785
Program expenses	-	-	5
Food	-	24	-
Promotion and publicity	-	4,291	4,248
Office administration	-	43,601	33,993
Miscellaneous	-	16,033	13,363
Allocated administration	-	(1,533,554)	(1,655,897)
Technology	-	48,821	53,572
	-	51,537	85,889
EXCESS OF REVENUE OVER EXPENSES	\$ -	\$ -	\$ -