

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES
FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2019

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

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YEAR ENDED MARCH 31, 2019

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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 25, 2019



Mr. John Raymond
Executive Director



Mr. Paul Ethier
Director of Corporate Services

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying financial statements of North Eastern Ontario Family and Children's Services, (the "Organization"), which comprise the statement of financial position as at March 31, 2019, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2019, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

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

Responsibilities of Management and Those Charged with Governance 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.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Timmins, Ontario
June 25, 2019

MNP LLP

Chartered Professional Accountants
Licensed Public Accountants

MNP
LLP

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31

	2019	2018
ASSETS		
CURRENT ASSETS		
Cash	293,712	-
Accounts receivable	576,546	3,006,100
Prepaid expenses	6,884	14,383
Due from related parties (Note 6)	1,338	2,204
	878,480	3,022,687
Capital assets (Note 2)	23,343,456	24,092,521
Restricted cash (Note 16)	1,210,829	1,265,011
	25,432,765	28,380,219
LIABILITIES		
CURRENT LIABILITIES		
Bank overdraft (Note 14)	-	1,752,022
Accounts payable and accrued liabilities	3,659,686	3,606,804
Due to Ministry	780,785	780,785
Deferred revenue (Note 3)	172,372	169,195
Current portion of long term debt (Note 7)	600,007	583,344
	5,212,850	6,892,150
Deferred contributions related to capital assets (Note 4)	5,389,221	5,671,059
Long term debt (Note 7)	5,482,778	6,071,670
Trust accounts - restricted (Note 16)	1,210,829	1,265,011
	17,295,678	19,899,890
Contingencies (Note 11)		
NET ASSETS		
UNRESTRICTED NET DEFICIT	(3,734,363)	(3,286,119)
EQUITY IN CAPITAL ASSETS (Note 15)	11,871,450	11,766,448
	8,137,087	8,480,329
	25,432,765	28,380,219

Approved by:



Director



Director

See accompanying notes.

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

STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31

	BUDGET 2019 (UNAUDITED)	ACTUAL 2019	ACTUAL 2018
REVENUE			
Grants and other	34,041,991	34,042,009	34,139,767
Transfer to deferred capital contributions	-	(166,172)	(804,544)
Amortization of deferred capital contributions	-	448,009	345,315
	34,041,991	34,323,846	33,680,538
EXPENSES (Note 13)			
Child Welfare / CPIN	17,561,154	17,514,974	17,135,269
Children's Mental Health	10,243,073	10,080,472	9,867,705
Youth Justice	3,953,906	3,937,044	4,231,556
Brighter Futures	683,747	683,747	677,116
Ontario Early Years	-	-	420,502
Early ON	496,110	513,697	91,111
Other Programs	1,104,001	1,060,896	1,218,010
Amortization of capital assets	-	915,237	815,179
Adjustment to accrued wage liabilities	-	38,952	(78,619)
Transfer to capital assets	-	(166,172)	(804,544)
	34,041,991	34,578,847	33,573,285
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR YEAR	-	(255,001)	107,253

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

STATEMENT OF CHANGES IN NET ASSETS

YEAR ENDED MARCH 31

	EQUITY IN CAPITAL ASSETS	UNRESTRICTED	2019 TOTAL	2018 TOTAL
Balance, beginning of year	11,766,448	(3,286,119)	8,480,329	8,312,690
Excess (deficiency) of revenue over expenses (Note 15)	(467,228)	212,227	(255,001)	107,253
ADD (DEDUCT):				
Net change in capital assets (Note 15)	572,230	(572,230)	-	-
Settlement of prior year funding	-	(88,241)	(88,241)	60,386
Balance, end of year	11,871,450	(3,734,363)	8,137,087	8,480,329

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31

	2019	2018
OPERATING ACTIVITIES		
Excess of revenue over expenses	(255,001)	107,253
Items not affecting cash:		
Amortization of capital assets	915,237	815,179
Amortization of deferred capital contributions	(448,009)	(345,315)
Adjustment to prior year funding	(88,241)	60,386
	123,986	637,503
Changes in non-cash working capital:		
Accounts receivable	2,429,554	(313,796)
Prepaid expenses	7,498	45,511
Accounts payable and accrued liabilities	52,882	(612,447)
Deferred revenue	3,177	17,599
Due to Foundation	866	(3,537)
CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	2,617,963	(229,167)
FINANCING ACTIVITIES		
Proceeds from issue of long-term debt	-	1,000,000
Repayment of long-term debt	(572,229)	(533,340)
Net advances of bank indebtedness	(1,752,022)	293,584
Deferred contributions received	166,172	1,868,544
CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES	(2,158,079)	2,628,788
INVESTING ACTIVITIES		
Acquisition of capital assets	(166,172)	(2,399,621)
CASH USED IN INVESTING ACTIVITIES	(166,172)	(2,399,621)
CHANGE IN CASH	293,712	-
CASH, beginning of year	-	-
CASH, end of year	293,712	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2019

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. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

(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, 2019

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 Children, 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, 2019

2. CAPITAL ASSETS

COST	Land	Buildings	Land improvements	Building improvements	Furniture	Communication equipment	Vehicles	Total
Opening costs	2,490,000	25,198,065	689,794	1,480,263	210,433	1,877,287	41,189	31,987,031
Additions	-	-	-	-	14,397	151,775	-	166,172
Closing costs	2,490,000	25,198,065	689,794	1,480,263	224,830	2,029,062	41,189	32,153,203

ACCUMULATED AMORTIZATION

Opening accum'd amortization	-	6,805,860	99,142	145,785	47,821	787,321	8,581	7,894,510
Amortization	-	501,240	68,980	74,013	34,778	232,107	4,119	915,237
Closing accum'd amortization	-	7,307,100	168,122	219,798	82,599	1,019,428	12,700	8,809,747

CARRYING AMOUNTS

Balance at March 31, 2019	2,490,000	17,890,965	521,672	1,260,465	142,231	1,009,634	28,489	23,343,456
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

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2019

3. DEFERRED REVENUE

	2019	2018
Centre of Excellence	20,000	-
Child Abuse donations	14,417	14,417
CTRC - White	6,540	6,540
French Language	493	493
Investing in Families	583	-
Ministry of Education	-	20,000
New Mentality Funding	2,594	-
ONFTC - FASD	16,372	16,372
ONFTC - Nobody's Perfect	44,313	44,313
Prepaid rent	2,588	2,588
Timmins Family Health Team	64,472	64,472
	172,372	169,195

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:

	2019	2018
Balance, beginning of the year	5,671,059	4,147,830
Contributions received and used during the year	166,172	1,868,544
Amortization of deferred contributions related to capital assets	(448,010)	(345,315)
	5,389,221	5,671,059

Included in the amounts received during the year is \$151,775 (2018 - \$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:

2020	\$	803,678
2021	\$	729,549
2022	\$	700,562
2023	\$	690,134
2024	\$	683,100

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2019

6. DUE TO (FROM) RELATED PARTIES

	2019	2018
North Eastern Ontario Children's Foundation	(1,338)	(2,204)

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 nil (2018 - \$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

	2019	2018
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 April 2022. See security below.	5,121,674	5,655,014
First mortgage, bearing interest at prime rate minus 0.50% repayable in monthly principal payments of \$5,556 plus interest, secured by a charge on land and buildings. The loan matures in April 2022. See security below.	961,111	1,000,000
Less: current portion	(600,007)	(583,344)
	5,482,778	6,071,670

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

2020	600,007
2021	600,007
2022	600,007
2023	4,282,764
	6,082,785

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 91% (2018 - 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, 2019****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	(2,229,744)	(49,681)	(112,326)	(2,391,751)
Children's Mental Health	(420,186)	-	5,906	(414,280)
Community Action Program for Children	(16,735)	(8,336)	-	(25,071)
CPIN	(17,021)	-	(191,142)	(208,163)
Intensive Autism Program	(190,839)	-	-	(190,839)
Ministry of Education	(68,236)	-	-	(68,236)
Ministry of the Attorney General	22,637	-	-	22,637
Ministry of Training and Colleges	30,224	(30,224)	-	-
Other	87,766	-	(23,506)	64,260
Youth Justice Programs	(167,015)	-	-	(167,015)
	(2,969,149)	(88,241)	(321,068)	(3,378,458)

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 \$13,800,000. 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, 2019****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 \$1,835,374 (2018 - \$1,757,508) 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 \$47,764 (2018 - \$48,350).

13. EXPENSES BY OBJECT

	2019	2018
Advertising	36,261	45,319
Boarding rates	2,221,680	2,413,905
Occupancy costs	2,411,809	2,354,509
Office supplies and expenses	561,950	511,358
Other expenditures	302,348	175,168
Professional and consulting fees	770,479	842,347
Purchased supplies and assets	1,379,727	1,221,199
Salaries and benefits	25,854,980	24,884,642
Training	113,999	165,564
Travel and vehicle	1,059,722	1,089,413
	34,712,955	33,703,424
Allocated administration	1,493,032	1,533,554
Recoveries and other income	(1,627,140)	(1,663,693)
	34,578,847	33,573,285

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 \$nil (2018 - \$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, 2019

15. CHANGES IN NET ASSETS INVESTED IN CAPITAL ASSETS

	2019	2018
Balance, beginning of year	11,766,448	12,171,895
Amortization of deferred capital contributions	448,009	345,315
Amortization of capital assets	(915,237)	(815,179)
Capital assets	(467,228)	(469,864)
Purchase of capital assets	166,172	2,399,621
Amounts funded by deferred capital contributions	(166,172)	(1,868,544)
Repayment of long term debt	572,230	533,340
Proceeds from long term debt	-	(1,000,000)
Net change in capital assets	572,230	64,417
Balance, end of year	11,871,450	11,766,448

16. RESTRICTED CASH AND TRUST ACCOUNTS

	2019	2018
RESP	836,605	800,958
OCBe	106,900	183,506
Disability pension, death benefit and criminal injuries	109,831	131,512
UCCB	67,884	57,577
Other funds held for specific purposes	89,609	91,458
	1,210,829	1,265,011

17. BUDGET FIGURES

The budget figures are unaudited.

18. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with current year presentation.

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 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario Grants	17,341,154	17,341,154	17,162,918
RECOVERIES			
Expense recoveries	370,000	409,569	463,900
Non-retainable revenue	800,000	859,216	743,580
	18,511,154	18,609,939	18,370,397
EXPENSES			
Salaries	10,072,592	9,804,309	9,521,099
Benefits	2,482,354	2,475,687	2,321,812
Travel	605,000	649,491	693,084
Training	66,225	45,636	68,969
Building occupancy	1,060,000	1,108,461	1,073,509
Professional services - non client	165,000	124,179	173,607
Program expenses	29,000	18,737	63,925
Boarding rates	2,050,785	1,971,349	2,349,612
Professional services - client	85,000	151,087	205,166
Food	500	-	268
Personal needs	210,000	200,194	988,376
Health and related	110,000	121,550	138,334
Financial assistance	421,898	865,002	40
Promotion and publicity	32,500	18,468	22,535
Office administration	290,300	306,880	285,978
Miscellaneous	195,000	291,901	201,722
Technology	635,000	569,334	443,691
	18,511,154	18,722,265	18,551,726
DEFICIENCY OF REVENUE OVER EXPENSES	-	(112,326)	(181,329)

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 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario Grants	1,161,514	1,161,514	1,141,514
RECOVERIES			
Expense recoveries	7,721	44	935
Non-retainable revenue	-	4,431	3,716
	1,169,235	1,165,989	1,146,165
EXPENSES			
Salaries	766,739	743,797	733,658
Benefits	192,988	192,245	177,727
Travel	18,812	19,544	19,410
Training	2,141	2,172	1,993
Building occupancy	42,005	54,454	52,858
Professional services - client	11,051	-	-
Professional services - non client	1,798	5,491	1,749
Program expenses	-	3,131	2,835
Food	-	-	13
Promotion and publicity	1,064	893	975
Office administration	10,071	11,360	9,024
Miscellaneous	-	14,672	10,825
Allocated administration	103,257	103,257	104,933
Technology	19,309	11,317	33,469
	1,169,235	1,162,333	1,149,468
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	3,656	(3,303)

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 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario Grants	1,855,349	1,855,349	1,486,317
RECOVERIES			
Expense recoveries	18,520	1,228	6,091
Non-retainable revenue	-	15,504	12,948
	1,873,869	1,872,081	1,505,356
EXPENSES			
Salaries	1,167,807	910,657	827,667
Benefits	217,228	233,015	198,066
Travel	26,399	23,913	30,056
Training	20,182	10,783	20,961
Building occupancy	141,861	161,202	159,290
Professional services - non client	4,218	7,936	4,104
Program expenses	-	57,131	4,783
Professional services - client	29,186	1,200	1,098
Food	-	-	31
Promotion and publicity	4,042	2,535	4,070
Office administration	27,394	34,220	27,576
Miscellaneous	-	30,859	27,285
Allocated administration	138,051	138,051	140,231
Technology	97,501	52,666	62,392
	1,873,869	1,664,168	1,507,610
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	207,913	(2,254)

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 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario Grants	361,585	361,585	361,585
RECOVERIES			
Expense recoveries	3,941	13	150
Non-retainable revenue	-	1,249	1,048
	365,526	362,847	362,783
EXPENSES			
Salaries	242,196	236,376	240,845
Benefits	60,960	61,321	58,274
Travel	5,688	6,046	5,884
Training	487	568	457
Building occupancy	13,141	13,560	13,352
Professional services - non client	352	1,654	343
Program expenses	-	203	942
Professional services - client	2,375	-	22
Food	-	-	3
Promotion and publicity	209	175	191
Office administration	2,443	2,676	1,932
Miscellaneous	-	3,083	2,291
Allocated administration	32,874	32,874	33,402
Technology	4,801	3,521	9,260
	365,526	362,057	367,196
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	790	(4,413)

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 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario Grants	623,750	623,750	546,617
RECOVERIES			
Expense recoveries	6,439	56	1,612
Non-retainable revenue	-	7,559	6,264
	630,189	631,365	554,493
EXPENSES			
Salaries	328,193	297,625	287,364
Benefits	82,609	77,308	70,051
Travel	24,251	22,584	16,290
Training	1,485	1,572	1,369
Building occupancy	23,925	86,259	68,971
Professional services - non client	1,824	2,473	1,775
Program expenses	-	19,848	1,454
Professional services - client	58,556	31,791	37,174
Food	-	-	13
Promotion and publicity	1,079	906	989
Office administration	11,510	9,747	12,041
Miscellaneous	-	12,760	9,128
Allocated administration	49,692	49,692	50,495
Technology	47,065	14,912	13,119
	630,189	627,477	570,234
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	3,888	(15,741)

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 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario Grants	222,355	222,355	186,355
RECOVERIES			
Expense recoveries	381	9	456
Non-retainable revenue	-	687	577
	222,736	223,051	187,388
EXPENSES			
Salaries	145,863	140,888	123,461
Benefits	36,714	36,713	31,349
Travel	235	319	242
Training	127	3,579	117
Building occupancy	7,045	7,294	7,158
Professional services - non client	181	131	176
Program expenses	-	1	93
Professional services - client	3,120	23	-
Food	-	-	1
Promotion and publicity	107	90	98
Office administration	605	1,148	1,014
Miscellaneous	-	3,145	2,930
Allocated administration	17,486	17,486	17,760
Technology	11,253	5,740	12,778
	222,736	216,557	197,178
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	6,494	(9,790)

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 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario Grants	2,679,792	2,679,792	2,657,692
RECOVERIES			
Expense recoveries	115,000	4,244	10,985
Non-retainable revenue	78,316	2,121	1,683
	2,873,108	2,686,157	2,670,359
EXPENSES			
Salaries	1,602,207	1,802,636	1,535,706
Benefits	402,730	456,367	378,146
Travel	33,734	33,047	32,865
Training	24,511	4,426	22,624
Building occupancy	106,436	146,110	187,857
Professional services - non client	6,354	2,587	6,027
Program expenses	7,861	10,209	11,663
Boarding Rates	-	215,890	60,493
Professional services - client	320,000	216	-
Food	28,338	30,325	25,138
Personal needs	17,677	1,739	3,001
Health and related	47	317	690
Promotion and publicity	2,081	1,830	2,065
Office administration	13,142	18,989	11,963
Miscellaneous	9,662	28,884	23,724
Allocated administration	266,057	266,057	269,991
Technology	32,271	30,824	57,885
	2,873,108	3,050,453	2,629,837
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	(364,296)	40,522

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 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario Grants	1,311,475	1,311,475	1,311,475
RECOVERIES			
Expense recoveries	37,119	63	965
Non-retainable revenue	-	5,687	4,520
	1,348,594	1,317,225	1,316,960
EXPENSES			
Salaries	838,243	793,758	803,902
Benefits	210,986	208,572	197,504
Travel	20,700	19,644	16,688
Training	2,744	1,357	2,781
Building occupancy	77,235	77,676	75,810
Professional services - non client	3,291	3,532	3,127
Program expenses	-	16,722	17,648
Professional services - client	18,939	13,223	39,128
Food	-	-	14
Personal Needs	-	-	22
Promotion and publicity	1,159	970	1,062
Office administration	31,423	17,326	6,599
Miscellaneous	-	14,005	12,472
Allocated administration	119,225	119,225	121,150
Technology	24,649	19,296	29,075
	1,348,594	1,305,306	1,326,982
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	11,919	(10,022)

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 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario Grants	451,002	451,002	451,002
RECOVERIES			
Expense recoveries	24,262	22,092	25,198
Non-retainable revenue	-	4,582	3,934
	475,264	477,676	480,134
EXPENSES			
Salaries	193,712	112,301	195,205
Benefits	48,758	29,021	49,712
Travel	12,839	12,891	26,043
Training	988	271	905
Building occupancy	33,151	44,294	39,632
Professional services - non client	317	230	308
Program expenses	-	12,360	6,999
Professional services - client	125,339	185,027	147,013
Food	-	-	2
Promotion and publicity	188	158	172
Office administration	13,284	8,362	4,392
Miscellaneous	-	3,760	7,426
Allocated administration	41,000	41,000	41,662
Technology	5,688	4,311	7,112
	475,264	453,986	526,584
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	23,690	(46,450)

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 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario Grants	124,638	124,638	124,638
RECOVERIES			
Expense recoveries	913	10	236
Non-retainable revenue	-	832	698
	125,551	125,480	125,572
EXPENSES			
Salaries	74,092	74,048	79,713
Benefits	18,649	19,234	19,452
Travel	2,345	1,797	2,359
Training	178	157	165
Building occupancy	8,525	8,829	8,661
Professional services - non client	202	426	197
Program expenses	-	768	292
Professional services - client	1,400	-	-
Food	-	-	1
Promotion and publicity	120	100	110
Office administration	6,226	1,482	1,229
Miscellaneous	-	1,551	1,361
Allocated administration	11,330	11,330	11,513
Technology	2,484	2,046	4,051
	125,551	121,768	129,104
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	3,712	(3,532)

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 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario Grants	224,443	71,874	141,559
EXPENSES			
Boarding rates	187,010	34,441	104,208
Health & Related	37,433	32,712	37,307
	224,443	67,153	141,515
EXCESS OF REVENUE OVER EXPENSES	-	4,721	44

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 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario Grants	261,188	261,188	261,188
RECOVERIES			
Expense recoveries	182	2	33
Non-retainable revenue	-	184	154
	261,370	261,374	261,374
EXPENSES			
Salaries	155,884	156,717	153,624
Benefits	39,236	41,631	39,307
Travel	772	611	708
Training	310	76	284
Building occupancy	14,709	10,482	14,789
Professional services - non client	101	115	102
Program expenses	-	19,140	19,638
Professional services - client	1,615	-	1,090
Food	-	-	1
Promotion and publicity	95	79	87
Office administration	20,948	2,801	2,026
Miscellaneous	-	1,727	1,542
Allocated administration	26,126	26,126	26,509
Technology	1,574	1,869	1,666
	261,370	261,374	261,374
EXCESS OF REVENUE OVER EXPENSES	-	-	-

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 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario Grants	30,000	30,000	30,000
RECOVERIES			
Expense recoveries	-	-	11
Non-retainable revenue	-	63	54
	30,000	30,063	30,065
EXPENSES			
Salaries	11,020	11,391	10,512
Benefits	2,774	2,728	2,354
Travel	-	263	199
Training	-	21	18
Building occupancy	-	265	269
Professional services - non client	5,000	-	-
Prof. Services - Client	3,000	-	-
Program Expenses	-	-	117
Office administration	-	111	380
Allocated administration	2,100	2,100	2,144
Technology	6,106	13,184	14,072
	30,000	30,063	30,065
EXCESS OF REVENUE OVER EXPENSES	-	-	-

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 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario Grants	456,388	456,388	456,388
RECOVERIES			
Expense recoveries	1,724	2	3,011
	458,112	456,390	459,399
EXPENSES			
Salaries	315,016	299,192	337,588
Benefits	79,290	88,887	62,884
Travel	8,028	1,719	3,055
Training	1,018	1,985	933
Building occupancy	1,225	-	1,123
Professional services - non client	5	4	5
Program expenses	-	1,242	46
Professional services - client	5,536	17,600	4,845
Promotion and publicity	1,231	3	1,129
Office administration	3,021	1,592	2,831
Miscellaneous	-	1,429	546
Allocated administration	41,557	41,557	42,227
Technology	2,185	456	2,188
	458,112	455,666	459,399
EXCESS OF REVENUE OVER EXPENSES	-	724	-

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 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario Grants	96,450	96,450	96,450
RECOVERIES			
Expense recoveries	642	1	570
Non-retainable revenue	-	25	22
	97,092	96,476	97,042
EXPENSES			
Salaries	65,027	61,268	62,801
Benefits	16,368	15,948	15,991
Travel	1,199	8,044	5,919
Training	814	99	746
Building occupancy	204	208	205
Professional services - non client	5	4	5
Program Expenses	-	11	21
Professional services - client	4,506	1,630	1,961
Promotion and publicity	3	2	3
Office administration	126	55	98
Miscellaneous	-	326	309
Allocated administration	8,780	8,780	8,922
Technology	60	64	62
	97,092	96,439	97,042
EXCESS OF REVENUE OVER EXPENSES	-	37	-

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 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario Grants	100,650	100,650	100,650
EXPENSES			
Professional services - client	91,000	84,772	80,784
Allocated administration	9,650	9,650	9,798
	100,650	94,422	90,582
EXCESS OF REVENUE OVER EXPENSES	-	6,228	10,068

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 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario Grants	119,000	119,000	119,000
RECOVERIES			
Expense recoveries	2,010	5	109
	121,010	119,005	119,109
EXPENSES			
Salaries	81,378	81,306	83,282
Benefits	19,529	21,990	19,926
Travel	2,000	25	59
Training	-	88	96
Building occupancy	2,953	-	1
Professional services - non client	-	170	232
Program expenses	-	-	154
Prof. Services - Client	500	-	-
Food	-	-	2
Promotion and publicity	250	118	129
Office administration	500	156	172
Miscellaneous	-	1,373	1,153
Allocated administration	11,900	11,900	12,075
Technology	2,000	1,879	1,828
	121,010	119,005	119,109
EXCESS OF REVENUE OVER EXPENSES	-	-	-

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 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario Grants	-	-	50,309
RECOVERIES			
Expense recoveries	-	-	30,023
Non-retainable revenue	-	-	143
	-	-	80,475
EXPENSES			
Salaries	-	-	53,495
Benefits	-	-	13,639
Travel	-	-	125
Training	-	-	165
Building occupancy	-	-	5,142
Professional services - non client	-	-	156
Program expenses	-	-	281
Food	-	-	1
Promotion and publicity	-	-	87
Office administration	-	-	936
Miscellaneous	-	-	921
Allocated administration	-	-	4,018
Technology	-	-	1,509
	-	-	80,475
EXCESS OF REVENUE OVER EXPENSES	-	-	-

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 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario Grants	-	-	428,420
EXPENSES			
Capital acquisition	-	-	440,091
DEFICIENCY OF REVENUE OVER EXPENSES	-	-	(11,671)

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES
SCHEDULE T
SYSTEM MGMT/MOMH
SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)
YEAR ENDED MARCH 31

	BUDGET 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario Grants	250,888	250,888	-
EXPENSES			
Salaries	133,802	74,001	-
Benefits	32,113	18,500	-
Travel	8,000	257	-
Training	1,000	-	-
Building occupancy	6,877	-	-
Professional services - non client	-	27,243	-
Program expenses	-	98	-
Professional services - client	33,632	-	-
Food	-	286	-
Office administration	5,000	-	-
Miscellaneous	-	5,000	-
Allocated administration	22,964	22,964	-
Technology	7,500	-	-
	250,888	148,349	-
EXCESS OF REVENUE OVER EXPENSES	-	102,539	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE U

EDUCATIONAL LIAISON

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

YEAR ENDED MARCH 31

	BUDGET 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario Grants	65,175	65,175	-
RECOVERIES			
Expense recoveries	2,500	-	-
	67,675	65,175	-
EXPENSES			
Salaries	50,675	46,758	-
Benefits	10,429	11,287	-
Allocated administration	6,571	6,571	-
Technology	-	174	-
	67,675	64,790	-
EXCESS OF REVENUE OVER EXPENSES	-	385	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE V

NON-RESIDENTIAL ATTENDANCE CENTRE (PILOT)

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario Grants	937,392	937,392	937,392
RECOVERIES			
Expense recoveries	-	82	1,585
Non-retainable revenue	-	9,179	6,085
	937,392	946,653	945,062
EXPENSES			
Salaries	558,263	559,890	556,026
Benefits	151,369	144,318	134,809
Travel	7,757	10,942	19,846
Training	1,569	756	1,929
Building occupancy	87,661	84,529	82,193
Professional services - non client	-	1,016	1,371
Program expenses	-	9,412	10,607
Professional services - client	2,000	-	-
Food	-	-	157
Personal needs	-	-	116
Promotion and publicity	500	700	764
Office administration	6,000	15,779	15,744
Miscellaneous	-	9,213	7,512
Allocated administration	98,425	98,425	99,801
Technology	23,848	11,673	14,187
	937,392	946,653	945,062
EXCESS OF REVENUE OVER EXPENSES	-	-	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE W

RESTORATIVE JUSTICE DEMO PROJECT

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario Grants	68,674	68,674	68,674
RECOVERIES			
Expense recoveries	-	1,001	274
Non-retainable revenue	-	972	857
	68,674	70,647	69,805
EXPENSES			
Salaries	47,692	39,643	40,909
Benefits	12,004	11,273	9,269
Travel	300	5,876	5,142
Training	-	159	587
Building occupancy	1,814	4,813	3,217
Professional services - non client	-	76	101
Program expenses	-	697	465
Food	-	-	1
Promotion and publicity	-	51	206
Office administration	53	24	644
Miscellaneous	-	277	634
Allocated administration	6,525	6,525	6,626
Technology	286	1,233	2,003
	68,674	70,647	69,805
EXCESS OF REVENUE OVER EXPENSES	-	-	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE X

ANGER MANAGEMENT/VIOLENCE

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario Grants	123,934	123,934	123,934
RECOVERIES			
Expense recoveries	-	72	190
	123,934	124,006	124,124
EXPENSES			
Salaries	64,730	72,389	71,716
Benefits	12,214	19,520	18,518
Travel	9,802	8,942	10,993
Training	729	386	233
Building occupancy	16,446	3,637	3,354
Professional services - non client	400	149	187
Program expenses	-	-	51
Professional services - client	1,200	-	-
Food	-	-	1
Promotion and publicity	200	95	104
Office administration	2,600	1,855	1,779
Miscellaneous	-	1,225	1,019
Allocated administration	13,013	13,013	13,195
Technology	2,600	2,795	2,972
	123,934	124,006	124,124
EXCESS OF REVENUE OVER EXPENSES	-	-	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES
SCHEDULE Y
COMMUNITY SUPPORT TEAM
SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)
FOR THE YEAR ENDED MARCH 31

	BUDGET 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario Grants	458,457	458,457	458,457
RECOVERIES			
Expense recoveries	-	594	541
Non-Retainable Revenue	-	6	5
	458,457	459,057	459,002
EXPENSES			
Salaries	289,992	281,599	290,935
Benefits	72,990	74,581	73,507
Travel	19,877	19,591	22,608
Training	1,200	966	378
Building occupancy	14,080	18,426	4,152
Professional services - non client	2,500	528	716
Program expenses	-	114	257
Professional services - client	600	-	-
Food	-	-	5
Promotion and publicity	500	365	399
Office administration	5,080	4,111	3,795
Capital Acquisition	-	-	-
Miscellaneous	-	4,759	3,929
Allocated administration	48,138	48,138	48,811
Technology	3,500	5,879	9,511
	458,457	459,057	459,002
EXCESS OF REVENUE OVER EXPENSES	-	-	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE Z

YOUTH MENTAL HEALTH COURT WORKER

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario Grants	44,100	44,100	44,100
RECOVERIES			
Expense recoveries	-	-	661
Non-retainable revenue	-	931	820
	44,100	45,031	45,580
EXPENSES			
Salaries	31,935	28,230	27,289
Benefits	8,038	5,870	6,098
Travel	100	1,119	2,236
Training	100	137	46
Building occupancy	447	4,259	4,312
Professional services - non client	-	60	81
Program expenses	-	-	23
Food	-	-	1
Promotion and publicity	-	41	45
Office administration	-	603	508
Miscellaneous	-	518	430
Allocated administration	3,380	3,380	3,445
Technology	100	814	1,068
	44,100	45,031	45,580
EXCESS OF REVENUE OVER EXPENSES	-	-	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES
SCHEDULE AA
SECURE DETENTION - SECURE CUSTODY - PINEGAR
SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)
FOR THE YEAR ENDED MARCH 31

	BUDGET 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario Grants	1,984,594	1,894,594	1,984,594
RECOVERIES			
Expense recoveries	-	21,765	1,674
Non-retainable revenue	-	3,210	6,761
	1,984,594	1,919,569	1,993,029
EXPENSES			
Salaries	1,143,295	1,080,446	1,152,793
Benefits	288,567	281,443	287,989
Travel	23,500	36,647	20,876
Training	7,000	2,914	2,439
Building occupancy	135,096	220,949	176,775
Professional services - non client	2,500	1,571	2,143
Program expenses	-	6,511	12,492
Food	30,000	28,549	26,120
Personal needs	18,360	3,681	2,919
Health & Related	-	201	98
Promotion and publicity	1,000	1,094	1,194
Office administration	72,593	13,108	18,864
Miscellaneous	-	14,889	12,884
Allocated administration	208,383	208,383	211,296
Technology	54,300	19,183	29,791
	1,984,594	1,919,569	1,958,671
EXCESS OF REVENUE OVER EXPENSES	-	-	34,358

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AB

PARTNER FACILITY RENEWAL - YJ

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2019	ACTUAL 2019	ACTUAL 2018
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 AC

MAG RESTORATIVE JUSTICE

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario Grants	76,625	76,625	76,625
RECOVERIES			
Expense recoveries	-	3	304
Non-retainable revenue	-	1,044	919
	76,625	77,672	77,848
EXPENSES			
Salaries	42,750	40,759	42,046
Benefits	8,550	11,807	10,481
Travel	6,875	5,632	7,236
Training	600	437	795
Building occupancy	4,850	6,380	5,662
Professional services - non client	1,000	56	91
Program expenses	1,200	-	32
Food	-	-	1
Promotion and publicity	1,050	46	536
Office administration	3,000	3,402	1,448
Miscellaneous	-	937	463
Allocated administration	6,750	6,750	7,862
Technology	-	1,466	1,197
	76,625	77,672	77,848
EXCESS OF REVENUE OVER EXPENSES	-	-	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES
SCHEDULE AD
SUPERVISED ACCESS PROGRAM
SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)
FOR THE YEAR ENDED MARCH 31

	BUDGET 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario Grants	350,130	350,130	350,130
RECOVERIES			
Expense recoveries	4,000	6,273	5,392
Non-retainable revenue	-	3,272	2,510
	354,130	359,675	358,032
EXPENSES			
Salaries	197,828	218,584	205,929
Benefits	44,070	52,413	47,783
Travel	15,000	12,702	13,157
Training	4,000	750	4,143
Building occupancy	21,000	21,060	19,943
Professional services - non client	4,000	351	464
Program expenses	4,000	102	179
Food	-	-	3
Promotion and publicity	2,190	237	258
Office administration	15,238	8,761	11,792
Miscellaneous	-	3,256	2,622
Allocated administration	34,084	34,084	34,598
Technology	12,720	7,375	17,160
	354,130	359,675	358,032
EXCESS OF REVENUE OVER EXPENSES	-	-	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AE

BRIGHTER FUTURES - TIMISKAMING - CPNP

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Government of Canada	89,094	89,094	89,094
RECOVERIES			
Expense recoveries		1	(166)
Non-retainable revenue	-	-	207
	89,094	89,095	89,135
EXPENSES			
Salaries	65,555	55,973	54,323
Benefits	16,389	16,260	13,923
Travel	1,000	942	887
Training	-	87	78
Building occupancy	3,000	3,110	10,210
Professional services - non client	-	152	207
Program expenses	1,500	941	4,030
Food	-	-	2
Promotion and publicity	-	105	115
Office administration	1,650	2,020	1,413
Miscellaneous	-	1,224	1,028
Allocated administration	-	4,500	530
Technology	-	3,781	2,389
	89,094	89,095	89,135
EXCESS OF REVENUE OVER EXPENSES	-	-	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AF

BRIGHTER FUTURES - TIMISKAMING AND COCHRANE DISTRICT - CAPC

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Government of Canada	588,000	594,653	588,000
RECOVERIES			
Expense recoveries	-	30,003	28,978
Non-retainable revenue	-	-	1,463
	588,000	624,656	618,440
EXPENSES			
Salaries	327,500	325,938	320,517
Benefits	81,960	80,948	71,044
Travel	25,569	22,314	11,025
Training	4,191	1,053	8,020
Building occupancy	41,760	98,025	78,691
Professional services - non client	5,400	551	771
Program expenses	10,000	29,869	29,948
Food	-	-	6
Promotion and publicity	4,500	693	977
Office administration	10,380	17,802	15,017
Miscellaneous	-	4,449	3,847
Allocated administration	61,740	32,943	66,774
Technology	15,000	10,071	11,802
	588,000	624,656	618,440
EXCESS OF REVENUE OVER EXPENSES	-	-	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AG

ONTARIO EARLY YEARS

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario Grants	-	-	432,088
RECOVERIES			
Expense recoveries	-	-	9,601
Non-retainable revenue	-	-	961
	-	-	442,650
EXPENSES			
Salaries	-	-	210,357
Benefits	-	-	46,654
Travel	-	-	5,182
Training	-	-	2,334
Building occupancy	-	-	24,986
Professional services - non client	-	-	672
Program expenses	-	-	7,013
Professional services - client	-	-	75,359
Food	-	-	5
Promotion and publicity	-	-	1,382
Office administration	-	-	7,023
Miscellaneous	-	-	5,794
Allocated administration	-	-	46,971
Technology	-	-	5,937
	-	-	439,668
EXCESS OF REVENUE OVER EXPENSES	-	-	2,982

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

	BUDGET 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
CDSSAB	172,500	125,411	39,875
RECOVERIES			
Expense recoveries	-	255	(138)
Non-retainable revenue	-	862	221
	172,500	126,528	39,958
EXPENSES			
Salaries	99,601	74,526	23,928
Benefits	23,904	15,813	5,070
Travel	6,051	4,052	508
Training	689	575	17
Building occupancy	13,511	6,939	2,521
Professional services - non client	578	48	12
Program expenses	-	1,852	877
Professional services - client	3,555	-	-
Promotion and publicity	342	34	4
Office administration	3,240	5,746	1,390
Miscellaneous	-	388	80
Allocated administration	14,820	16,000	3,625
Technology	6,209	555	237
	172,500	126,528	38,270
EXCESS OF REVENUE OVER EXPENSES	-	-	1,688

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

	BUDGET 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
CDSSAB	293,000	370,699	114,229
RECOVERIES			
Expense recoveries	-	83	30,000
Non-retainable revenue	-	842	206
	293,000	371,624	144,434
EXPENSES			
Salaries	179,008	210,063	52,766
Benefits	42,962	53,951	11,645
Travel	7,860	6,068	984
Training	895	3,461	19
Building occupancy	17,551	37,258	9,215
Professional services - non client	751	573	142
Program expenses	-	18,533	1,501
Professional services - client	4,617	9,926	3,309
Food	-	-	1
Promotion and publicity	445	449	44
Office administration	4,208	13,743	1,540
Miscellaneous	-	4,628	956
Allocated administration	26,636	31,500	1,232
Technology	8,067	11,471	2,741
	293,000	401,624	86,095
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	(30,000)	58,339

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AJ

INTENSIVE AUTISM PROGRAM - HANDS

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Service Contract - HANDS	862,943	862,943	905,343
RECOVERIES			
Expense recoveries	-	2,415	1,733
Non-retainable revenue	-	369	322
	862,943	865,727	907,398
EXPENSES			
Salaries	506,912	578,077	566,948
Benefits	103,718	125,989	136,259
Travel	61,066	43,433	45,557
Training	6,049	1,208	6,086
Building occupancy	32,800	43,376	54,849
Professional services - non client	1,580	972	1,655
Program expenses	7,100	707	4,138
Professional services - client	10,000	-	-
Food	-	-	10
Promotion and publicity	1,800	678	777
Office administration	28,500	5,130	11,040
Miscellaneous	750	7,852	6,596
Allocated administration	97,668	54,019	62,847
Technology	5,000	4,286	10,636
	862,943	865,727	907,398
EXCESS OF REVENUE OVER EXPENSES	-	-	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AK

AUTISM BEHAVIOUR ANALYST - ONE KID'S PLACE

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
One Kid's Place	202,120	188,683	210,912
RECOVERIES			
Expense recoveries	-	3	1,987
	202,120	188,686	212,899
EXPENSES			
Salaries	122,394	119,862	125,385
Benefits	27,606	30,930	33,449
Travel	8,500	5,020	17,558
Training	-	1,540	1,682
Building occupancy	8,500	7,150	9,564
Professional services - non client	-	115	156
Program expenses	2,500	484	802
Food	-	-	1
Promotion and publicity	-	80	87
Office administration	5,500	1,875	2,067
Miscellaneous	-	926	847
Allocated administration	19,825	19,825	20,122
Technology	7,295	879	1,180
	202,120	188,686	212,899
EXCESS OF REVENUE OVER EXPENSES	-	-	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AL

CROWN WARD EDUCATION CHAMPION

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario - Grants	-	49,270	75,000
EXPENSES			
Salaries	-	10,483	20,693
Benefits	-	1,938	4,307
Travel	-	9,586	4,953
Training	-	16,270	-
Building occupancy	-	-	190
Program expenses	-	-	5,511
Personal needs	-	3,598	3,054
Office administration	-	1,896	1,850
Miscellaneous	-	-	147
Allocated administration	-	4,927	4,071
Technology	-	572	-
	-	49,270	44,776
EXCESS OF REVENUE OVER EXPENSES	-	-	30,224

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES
SCHEDULE AM
FAMILY RESOURCE CENTER PROGRAM
SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)
FOR THE YEAR ENDED MARCH 31

	BUDGET 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
CDSSAB	-	-	61,773
RECOVERIES			
Expense recoveries	-	-	19
Non-retainable revenue	-	-	74
	-	-	61,866
EXPENSES			
Salaries	-	-	37,127
Benefits	-	-	7,105
Travel	-	-	150
Training	-	-	9
Building occupancy	-	-	2,581
Professional services - non client	-	-	21
Program expenses	-	-	743
Promotion and publicity	-	-	13
Office administration	-	-	733
Miscellaneous	-	-	95
Allocated administration	-	-	5,063
Technology	-	-	170
	-	-	53,807
EXCESS OF REVENUE OVER EXPENSES	-	-	8,059

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AN

CDSSAB - INVESTING IN FAMILIES

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
CDSSAB	3,000	2,417	3,000
EXPENSES			
Travel		-	52
Program expenses	3,000	2,234	2,948
Miscellaneous	-	183	183
	3,000	2,417	3,183
DEFICIENCY OF REVENUE OVER EXPENSES	-	-	(183)

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AO

NEW MENTALITY

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

YEAR ENDED MARCH 31

	BUDGET 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario Grants	-	688	-
EXPENSES			
Travel		288	-
Program expenses		400	-
	-	688	-
EXCESS OF REVENUE OVER EXPENSES	-	-	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AP

EDUCATION LIAISON - ONE-TIME

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

YEAR ENDED MARCH 31

	BUDGET 2019	ACTUAL 2019	ACTUAL 2018
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 AQ

CPIN

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

YEAR ENDED MARCH 31

	BUDGET 2019	ACTUAL 2019	ACTUAL 2018
REVENUE			
Province of Ontario Grants	220,000	220,000	110,000
EXPENSES			
Salaries	120,000	244,207	24,722
Benefits	30,000	56,182	6,037
Travel	10,000	20,916	7,278
Training	-	1,038	1,939
Building occupancy	-	574	-
Professional services - non client	-	9,941	-
Food	-	-	1,105
Office administration	5,000	2,455	495
Miscellaneous	-	2,757	-
Technology	55,000	73,072	75,357
	220,000	411,142	116,932
DEFICIENCY OF REVENUE OVER EXPENSES	-	(191,142)	(6,932)

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AR

BILL 148 FUNDING

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

YEAR ENDED MARCH 31

	BUDGET 2019	ACTUAL 2019	ACTUAL 2018
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 AS

CAMP CADANAC

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2019	ACTUAL 2019	ACTUAL 2018
RECOVERIES			
Expense recoveries	-	-	74,670
Non-retainable revenue	-	-	109,819
	-	-	184,489
EXPENSES			
Salaries	-	-	108,339
Benefits	-	-	9,990
Travel	-	-	6,520
Training	-	-	216
Building occupancy	-	-	43,010
Program expenses	-	-	889
Food	-	-	12,728
Promotion & Publicity	-	-	419
Office administration	-	-	2,424
	-	-	184,536
DEFICIENCY OF REVENUE OVER EXPENSES	-	-	(47)

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AT

ADMINISTRATION

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2019	ACTUAL 2019	ACTUAL 2018
RECOVERIES			
Expense recoveries	84,998	151,208	26,755
Non-retainable revenue	205,846	33,448	24,783
	290,844	184,656	51,537
EXPENSES			
Salaries	987,184	994,795	993,484
Benefits	262,006	298,791	280,816
Travel	37,497	45,456	33,679
Training	12,970	9,472	11,840
Building occupancy	108,904	132,230	110,649
Professional services - non client	63,907	81,513	41,852
Program expenses	-	699	-
Prof. Services - Client	13,575	140	-
Health & Related	-	(450)	-
Food	-	-	24
Promotion and publicity	4,238	5,264	4,291
Office administration	33,572	46,740	43,601
Miscellaneous	-	17,950	16,033
Allocated administration	(1,286,483)	(1,493,032)	(1,533,554)
Technology	53,474	45,088	48,821
	290,844	184,656	51,537
EXCESS OF REVENUE OVER EXPENSES	-	-	-