

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES
FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2020

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

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YEAR ENDED MARCH 31, 2020

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MANAGEMENT'S RESPONSIBILITY

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

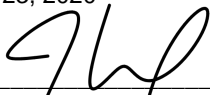
Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards and ensuring that all information in the annual report is 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 23, 2020



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, 2020, 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, 2020, 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 23, 2020

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

	2020	2019
ASSETS		
CURRENT ASSETS		
Cash	-	293,712
Accounts receivable	606,209	576,546
Prepaid expenses	1,100	6,884
Due from related party (Note 2)	-	1,338
	607,309	878,480
Capital assets (Note 4)	23,027,904	23,343,456
Restricted cash (Note 3)	1,289,367	1,210,829
	24,924,580	25,432,765
LIABILITIES		
CURRENT LIABILITIES		
Bank overdraft (Note 5)	19,193	-
Accounts payable and accrued liabilities	3,332,430	3,659,685
Due to Ministry	780,785	780,785
Due to related party (Note 2)	4,435	-
Deferred revenue (Note 6)	170,691	172,372
Current portion of long term debt (Note 8)	600,007	600,007
Current portion of capital lease obligation (Note 9)	102,910	-
	5,010,451	5,212,849
Deferred contributions related to capital assets (Note 7)	5,226,525	5,389,221
Long term debt (Note 8)	4,882,772	5,482,779
Capital lease obligation (Note 9)	189,082	-
Trust accounts - restricted (Note 3)	1,289,367	1,210,829
	16,598,197	17,295,678
Contingencies (Note 10)		
NET ASSETS		
UNRESTRICTED NET DEFICIT	(3,700,225)	(3,734,363)
EQUITY IN CAPITAL ASSETS (Note 11)	12,026,608	11,871,450
	8,326,383	8,137,087
	24,924,580	25,432,765

Approved by:



Director



Director

See accompanying notes.

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31

	BUDGET 2020 (UNAUDITED)	ACTUAL 2020	ACTUAL 2019
REVENUE			
Grants and other	34,926,415	33,118,340	34,042,009
Transfer to deferred capital contributions	-	(317,048)	(166,172)
Amortization of deferred capital contributions	-	479,745	448,009
	34,926,415	33,281,037	34,323,846
EXPENSES (Note 12)			
Child Welfare / CPIN	18,785,785	18,829,201	17,514,974
Children's Mental Health	10,613,911	10,056,077	10,080,472
Youth Justice	4,041,281	4,014,651	3,937,044
Brighter Futures	677,094	681,149	683,747
Early ON	497,500	504,184	513,697
Other Programs	310,844	18,187	1,060,896
Amortization of capital assets	-	963,225	915,237
Adjustment to accrued wage liabilities	-	9,155	38,952
Transfer to capital assets	-	(317,048)	(166,172)
	34,926,415	34,758,781	34,578,847
DEFICIENCY OF REVENUE OVER EXPENSES FOR YEAR	-	(1,477,744)	(255,001)

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

STATEMENT OF CHANGES IN NET ASSETS

YEAR ENDED MARCH 31

	EQUITY IN CAPITAL ASSETS	UNRESTRICTED	2020 TOTAL	2019 TOTAL
Balance, beginning of year	11,871,450	(3,734,363)	8,137,087	8,480,329
Deficiency of revenue over expenses (Note 11)	(483,480)	(994,264)	(1,477,744)	(255,001)
ADD (DEDUCT):				
Net change in capital assets (Note 11)	638,638	(638,638)	-	-
Settlement of prior year funding	-	1,667,040	1,667,040	(88,241)
Balance, end of year	12,026,608	(3,700,225)	8,326,383	8,137,087

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31

	2020	2019
OPERATING ACTIVITIES		
Excess of revenue over expenses	(1,477,744)	(255,001)
Items not affecting cash:		
Amortization of capital assets	963,225	915,237
Amortization of deferred capital contributions	(479,745)	(448,009)
Adjustment to prior year funding	1,667,040	(88,241)
	672,776	123,986
Changes in non-cash working capital:		
Accounts receivable	(29,663)	2,429,554
Prepaid expenses	5,784	7,498
Accounts payable and accrued liabilities	(327,259)	52,882
Deferred revenue	(1,681)	3,177
Due to Foundation	5,773	866
CASH PROVIDED BY OPERATING ACTIVITIES	325,730	2,617,963
FINANCING ACTIVITIES		
Repayment of long-term debt	(600,007)	(572,229)
Repayment of capital lease obligation	(26,100)	-
Net advances of bank indebtedness	-	(1,752,022)
Deferred contributions received	317,048	166,172
CASH PROVIDED USED IN FINANCING ACTIVITIES	(309,059)	(2,158,079)
INVESTING ACTIVITIES		
Acquisition of capital assets	(329,581)	(166,172)
CASH USED IN INVESTING ACTIVITIES	(329,581)	(166,172)
CHANGE IN CASH	(312,910)	293,712
CASH, beginning of year	293,712	-
CASH, end of year	(19,198)	293,712

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2020

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 plus all costs directly attributable to the acquisition.

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 statement of operations. Write-downs are not reversed.

(d) VACATION PAY

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

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2020

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

(e) REVENUE RECOGNITION

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

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

Contributions of materials and services are recognized both as contributions and expenses in the statement of operations when a fair value can be reasonably estimated and when the materials and services are used in the normal course of the Organization's operations and would otherwise be purchased. 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 reporting 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.

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2020

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

(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.

2. DUE TO (FROM) RELATED PARTIES

	2020	2019
North Eastern Ontario Children's Foundation	(4,435)	1,338

The North Eastern Ontario Children's Foundation is a charitable organization which raises funds for the clients of NEOFACS. The Foundation has its own board of directors. Advances to/from the Foundation are non-interest bearing and have no set repayment terms.

3. RESTRICTED CASH AND TRUST ACCOUNTS

	2020	2019
RESP	898,700	836,605
OCBe	97,781	106,900
Disability pension, death benefit and criminal injuries	100,148	109,831
UCCB	87,007	67,884
Other funds held for specific purposes	105,731	89,609
	1,289,367	1,210,829

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2020

4. 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	224,830	2,029,062	41,189	32,153,203
Additions	-	300,000	-	17,048	-	330,625	-	647,673
Closing costs	2,490,000	25,498,065	689,794	1,497,311	224,830	2,359,687	41,189	32,800,876

ACCUMULATED AMORTIZATION

Opening accum'd amortization	-	7,307,100	168,122	219,798	82,599	1,019,428	12,700	8,809,747
Amortization	-	501,113	68,979	74,297	35,875	278,842	4,119	963,225
Closing accum'd amortization	-	7,808,213	237,101	294,095	118,474	1,298,270	16,819	9,772,972

CARRYING AMOUNTS

Balance at March 31, 2020	2,490,000	17,689,852	452,693	1,203,216	106,356	1,061,417	24,370	23,027,904
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

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2020

5. 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 (2019 - \$Nil) 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 8.

6. DEFERRED REVENUE

	2020	2019
Centre of Excellence	20,000	20,000
Child Abuse donations	14,417	14,417
CTRC - White	6,540	6,540
French Language	493	493
Investing in Families	610	583
New Mentality Funding	3,474	2,594
ONFTC - FASD	16,372	16,372
ONFTC - Nobody's Perfect	44,313	44,313
Prepaid rent	-	2,588
Timmins Family Health Team	64,472	64,472
	170,691	172,372

7. 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 operations.

The changes in the deferred capital asset contributions are as follows:

	2020	2019
Balance, beginning of the year	5,389,221	5,671,059
Contributions received and used during the year	317,048	166,172
Amortization of deferred contributions related to capital assets	(479,744)	(448,010)
	5,226,525	5,389,221

Included in the amounts received during the year is \$NIL (2019 - \$151,775) received for assets not yet placed in use and therefore has not been amortized.

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2020

8. LONG-TERM DEBT

	2020	2019
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.	4,588,334	5,121,675
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.	894,445	961,111
Less: current portion	(600,007)	(600,007)
	4,882,772	5,482,779

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

2021	600,007
2022	600,007
2023	4,282,765
	5,482,779

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

9. CAPITAL LEASE OBLIGATION

	2020	2019
TD capital lease obligation payable in equal monthly instalments of \$9,299 including interest at 3.54%, due December 2022, with computer equipment, having a net book value of \$314,093 (2019 - \$nil), pledged as collateral.	291,992	-
Less: current portion	(102,910)	-
	189,082	-

Future minimum lease payments related to the obligation under capital lease are as follows:

2021	111,588
2022	111,588
2023	83,691
	306,867
Less: inputted interest	(14,875)
	291,992

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES**NOTES TO FINANCIAL STATEMENTS (CONT'D)****YEAR ENDED MARCH 31, 2020****10. 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.

11. CHANGES IN NET ASSETS INVESTED IN CAPITAL ASSETS

	2020	2019
Balance, beginning of year	11,871,450	11,766,448
Amortization of deferred capital contributions	479,745	448,009
Amortization of capital assets	(963,225)	(915,237)
Capital assets	(483,480)	(467,228)
Purchase of capital assets	329,581	166,172
Amounts funded by deferred capital contributions	(317,048)	(166,172)
Repayment of long term debt	600,005	572,230
Repayment of capital lease obligation	26,100	-
Net change in capital assets	638,638	572,230
Balance, end of year	12,026,608	11,871,450

12. EXPENSES BY OBJECT

	2020	2019
Advertising	29,967	36,261
Boarding rates	3,298,003	2,221,680
Occupancy costs	2,306,831	2,411,809
Office supplies and expenses	457,762	561,950
Other expenditures	460,880	302,348
Professional and consulting fees	512,220	770,479
Purchased supplies and assets	862,027	1,379,727
Salaries and benefits	25,892,905	25,854,980
Training	81,053	113,999
Travel and vehicle	940,903	1,059,722
	34,842,551	34,712,955
Allocated administration	1,461,994	1,493,032
Recoveries and other income	(1,545,764)	(1,627,140)
	34,758,781	34,578,847

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2020

13. 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:

2021	\$	828,716
2022	\$	799,729
2023	\$	761,300
2024	\$	668,610
2025	\$	647,910

14. 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	(2,391,751)	1,287,645	(1,634,044)	(2,738,150)
Children's Mental Health	(414,280)	379,399	41,347	6,466
Community Action Program for Children	(25,071)	-	(500)	(25,571)
CPIN	(208,163)	-	-	(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
Other	64,260	-	(19,618)	44,642
Youth Justice Programs	(167,015)	-	-	(167,015)
	(3,378,458)	1,667,044	(1,612,815)	(3,324,229)

15. 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 \$1,811,587 (2019 - \$1,835,374) 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 \$48,423 (2019 - \$47,764).

16. ECONOMIC DEPENDENCE

Approximately 96% (2019 - 93%) 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, 2020

17. 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.

18. SIGNIFICANT EVENTS

On March 18, 2020, there was a pandemic declared for the global outbreak of COVID-19 (coronavirus), which has had a significant impact on businesses through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation/quarantine orders. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Organization as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus.

19. BUDGET FIGURES

The budget figures are unaudited.

20. COMPARATIVE FIGURES

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

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

SCHEDULE A

	BUDGET 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Province of Ontario Grants	17,595,785	17,592,812	17,341,154
RECOVERIES			
Expense recoveries	240,000	353,827	409,569
Non-retainable revenue	950,000	799,853	859,216
	18,785,785	18,746,492	18,609,939
EXPENSES			
Salaries	10,091,807	10,458,423	9,804,309
Benefits	2,561,924	2,660,371	2,475,687
Travel	710,500	633,625	649,491
Training	53,112	42,753	45,636
Building occupancy	1,200,000	1,079,542	1,108,461
Professional services - non client	75,000	76,366	124,179
Program expenses	23,006	15,926	18,737
Boarding rates	2,026,203	3,076,962	1,971,349
Professional services - client	97,390	138,900	151,087
Personal needs	239,066	257,289	200,194
Health and related	170,000	179,356	121,550
Financial assistance	382,777	840,528	865,002
Promotion and publicity	20,000	17,912	18,468
Office administration	280,000	240,641	306,880
Miscellaneous	290,000	269,633	291,901
Technology	565,000	392,308	569,334
	18,785,785	20,380,536	18,722,265
DEFICIENCY OF REVENUE OVER EXPENSES	-	(1,634,044)	(112,326)

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 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Province of Ontario Grants	1,161,514	1,508,814	1,161,514
RECOVERIES			
Expense recoveries	7,721	406	44
Non-retainable revenue	-	4,804	4,431
	1,169,235	1,514,024	1,165,989
EXPENSES			
Salaries	766,739	869,792	743,797
Benefits	192,988	221,344	192,245
Travel	18,812	22,897	19,544
Training	2,141	5,427	2,172
Building occupancy	42,005	57,208	54,454
Professional services - client	1,798	-	-
Professional services - non client	11,051	875	5,491
Program expenses	-	400	3,131
Promotion and publicity	1,064	285	893
Office administration	10,071	14,474	11,360
Miscellaneous	-	14,740	14,672
Allocated administration	103,257	139,130	103,257
Technology	19,309	18,542	11,317
	1,169,235	1,365,113	1,162,333
EXCESS OF REVENUE OVER EXPENSES	-	148,911	3,656

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 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Province of Ontario Grants	1,801,082	1,925,591	1,855,349
RECOVERIES			
Expense recoveries	18,520	12,891	1,228
Non-retainable revenue	-	16,755	15,504
	1,819,602	1,955,237	1,872,081
EXPENSES			
Salaries	1,167,807	1,036,821	910,657
Benefits	217,228	255,687	233,015
Travel	26,399	28,245	23,913
Training	20,182	2,975	10,783
Building occupancy	141,861	164,965	161,202
Professional services - non client	4,218	2,052	7,936
Program expenses	-	5,435	57,131
Professional services - client	29,186	-	1,200
Promotion and publicity	4,042	7,054	2,535
Office administration	27,394	28,644	34,220
Miscellaneous	-	27,512	30,859
Allocated administration	138,051	168,692	138,051
Technology	43,234	46,709	52,666
	1,819,602	1,774,792	1,664,168
EXCESS OF REVENUE OVER EXPENSES	-	180,445	207,913

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 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Province of Ontario Grants	361,585	343,637	361,585
RECOVERIES			
Expense recoveries	-	135	13
Non-retainable revenue	3,941	1,355	1,249
	365,526	345,126	362,847
EXPENSES			
Salaries	242,196	270,862	236,376
Benefits	60,960	70,166	61,321
Travel	5,688	7,476	6,046
Training	487	1,606	568
Building occupancy	13,141	13,920	13,560
Professional services - non client	352	171	1,654
Program expenses	-	133	203
Professional services - client	2,375	0	-
Promotion and publicity	209	75	175
Office administration	2,443	3,867	2,676
Miscellaneous	-	3,147	3,083
Allocated administration	32,874	40,111	32,874
Technology	4,801	4,925	3,521
	365,526	416,459	362,057
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	(71,333)	790

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 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Province of Ontario Grants	596,617	703,746	623,750
RECOVERIES			
Expense recoveries	6,439	200	56
Non-retainable revenue	-	8,130	7,559
	603,056	712,075	631,365
EXPENSES			
Salaries	328,193	371,103	297,625
Benefits	82,609	93,401	77,308
Travel	24,251	7,938	22,584
Training	1,485	1,523	1,572
Building occupancy	23,925	87,025	86,259
Professional services - non client	1,824	888	2,473
Program expenses	-	791	19,848
Professional services - client	58,556	38,060	31,791
Promotion and publicity	1,079	179	906
Office administration	11,510	10,840	9,747
Miscellaneous	-	12,652	12,760
Allocated administration	49,692	67,624	49,692
Technology	19,932	20,308	14,912
	603,056	712,332	627,477
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	(257)	3,888

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 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Province of Ontario Grants	222,355	193,395	222,355
RECOVERIES			
Expense recoveries	381	24	9
Non-retainable revenue	-	745	687
	222,736	194,163	223,051
EXPENSES			
Salaries	145,863	140,974	140,888
Benefits	36,714	36,364	36,713
Travel	235	412	319
Training	127	39	3,579
Building occupancy	7,045	7,126	7,294
Professional services - non client	181	88	131
Program expenses	-	1	1
Professional services - client	3,120	-	23
Promotion and publicity	107	11	90
Office administration	605	811	1,148
Miscellaneous	-	1,597	3,145
Allocated administration	17,486	22,799	17,486
Technology	11,253	9,361	5,740
	222,736	219,583	216,557
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	(25,420)	6,494

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 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Province of Ontario Grants	2,679,792	2,492,871	2,679,792
RECOVERIES			
Expense recoveries	115,000	86,033	4,244
Non-retainable revenue	78,316	25,987	2,121
	2,873,108	2,604,891	2,686,157
EXPENSES			
Salaries	1,602,208	1,602,840	1,802,636
Benefits	402,730	418,593	456,367
Travel	33,734	51,660	33,047
Training	24,511	2,474	4,426
Building occupancy	106,436	123,809	146,110
Professional services - non client	6,353	2,257	2,587
Program expenses	7,861	7,218	10,209
Boarding Rates	-	221,040	215,890
Professional services - client	320,000	-	216
Food	28,338	31,474	30,325
Personal needs	17,677	1,690	1,739
Health and related	47	22	317
Promotion and publicity	2,081	282	1,830
Office administration	13,142	14,462	18,989
Miscellaneous	9,662	29,058	28,884
Allocated administration	266,057	263,507	266,057
Technology	32,271	39,073	30,824
	2,873,108	2,809,459	3,050,453
DEFICIENCY OF REVENUE OVER EXPENSES	-	(204,568)	(364,296)

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 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Province of Ontario Grants	1,311,475	897,550	1,311,475
RECOVERIES			
Expense recoveries	37,119	279	63
Non-retainable revenue		4,628	5,687
	1,348,594	902,457	1,317,225
EXPENSES			
Salaries	838,243	799,564	793,758
Benefits	210,986	210,131	208,572
Travel	20,700	19,891	19,644
Training	2,744	2,927	1,357
Building occupancy	77,235	79,161	77,676
Professional services - non client	3,291	951	3,532
Program expenses	-	12,732	16,722
Professional services - client	18,939	412	13,223
Promotion and publicity	1,159	224	970
Office administration	31,423	18,758	17,326
Miscellaneous	-	14,413	14,005
Allocated administration	119,225	139,432	119,225
Technology	24,649	24,350	19,296
	1,348,594	1,322,947	1,305,306
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	(420,490)	11,919

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 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Province of Ontario Grants	451,002	599,352	451,002
RECOVERIES			
Expense recoveries	24,262	5,405	22,092
Non-retainable revenue		5,113	4,582
	475,264	609,871	477,676
EXPENSES			
Salaries	193,712	103,004	112,301
Benefits	48,758	20,625	29,021
Travel	12,839	2,069	12,891
Training	988	81	271
Building occupancy	33,151	37,495	44,294
Professional services - non client	317	154	230
Program expenses	-	103	12,360
Professional services - client	125,339	95,475	185,027
Promotion and publicity	188	24	158
Office administration	13,284	3,481	8,362
Miscellaneous	-	3,511	3,760
Allocated administration	41,000	24,581	41,000
Technology	5,688	5,859	4,311
	475,264	296,463	453,986
EXCESS OF REVENUE OVER EXPENSES	-	313,408	23,690

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 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Province of Ontario Grants	124,638	126,505	124,638
RECOVERIES			
Expense recoveries	913	48	10
Non-retainable revenue		901	832
	125,551	127,454	125,480
EXPENSES			
Salaries	74,092	86,817	74,048
Benefits	18,649	21,467	19,234
Travel	2,345	1,846	1,797
Training	178	352	157
Building occupancy	8,525	9,035	8,829
Professional services - non client	202	98	426
Program expenses	-	27	768
Professional services - client	1,400	-	-
Promotion and publicity	120	25	100
Office administration	6,226	1,507	1,482
Miscellaneous	-	1,556	1,551
Allocated administration	11,330	12,996	11,330
Technology	2,484	2,792	2,046
	125,551	138,519	121,768
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	(11,065)	3,712

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 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Province of Ontario Grants	224,443	39,760	71,874
EXPENSES			
Boarding rates	187,010	-	34,441
Health & Related	37,433	39,742	32,712
	224,443	39,742	67,153
EXCESS OF REVENUE OVER EXPENSES	-	18	4,721

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 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Province of Ontario Grants	261,188	261,188	261,188
RECOVERIES			
Expense recoveries	182	4	2
Non-retainable revenue	-	184	184
	261,370	261,376	261,374
EXPENSES			
Salaries	155,884	153,476	156,717
Benefits	39,236	39,878	41,631
Travel	772	605	611
Training	310	60	76
Building occupancy	14,709	20,616	10,482
Professional services - non client	101	78	115
Program expenses	-	14,115	19,140
Professional services - client	1,615	0	-
Promotion and publicity	95	12	79
Office administration	20,948	2,482	2,801
Miscellaneous	-	1,615	1,727
Allocated administration	26,126	26,118	26,126
Technology	1,574	2,321	1,869
	261,370	261,376	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 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Province of Ontario Grants	30,000	30,000	30,000
RECOVERIES			
Non-retainable revenue	-	72	63
	30,000	30,072	30,063
EXPENSES			
Salaries	11,020	22,065	11,391
Benefits	2,774	3,865	2,728
Travel	-	472	263
Training	-	56	21
Building occupancy	-	253	265
Professional services - non client	5,000	0	-
Prof. Services - Client	3,000	0	-
Office administration	-	54	111
Miscellaneous	-	5	-
Allocated administration	2,100	3,880	2,100
Technology	6,106	9,811	13,184
	30,000	40,460	30,063
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	(10,388)	-

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 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Province of Ontario Grants	456,388	456,388	456,388
RECOVERIES			
Expense recoveries	1,724	6	2
	458,112	456,394	456,390
EXPENSES			
Salaries	315,016	315,815	299,192
Benefits	79,290	85,577	88,887
Travel	8,028	373	1,719
Training	1,018	3,177	1,985
Building occupancy	1,225	0	-
Professional services - non client	5	3	4
Program expenses	-	-	1,242
Professional services - client	5,536	392	17,600
Promotion and publicity	1,231	329	3
Office administration	3,021	3,694	1,592
Miscellaneous	-	1,218	1,429
Allocated administration	41,557	45,638	41,557
Technology	2,185	178	456
	458,112	456,394	455,666
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 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Province of Ontario Grants	96,450	96,450	96,450
RECOVERIES			
Expense recoveries	642	2	1
Non-retainable revenue	-	28	25
	97,092	96,480	96,476
EXPENSES			
Salaries	65,027	69,738	61,268
Benefits	16,368	16,166	15,948
Travel	1,199	252	8,044
Training	814	35	99
Building occupancy	204	232	208
Professional services - non client	5	3	4
Program Expenses	-	-	11
Professional services - client	4,506	-	1,630
Promotion and publicity	3	-	2
Office administration	126	60	55
Miscellaneous	-	283	326
Allocated administration	8,780	9,645	8,780
Technology	60	66	64
	97,092	96,480	96,439
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 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Province of Ontario Grants	100,650	100,650	100,650
EXPENSES			
Professional services - client	91,000	86,048	84,772
Allocated administration	9,650	9,650	9,650
	100,650	95,698	94,422
EXCESS OF REVENUE OVER EXPENSES	-	4,952	6,228

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 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Province of Ontario Grants	119,000	119,000	119,000
RECOVERIES			
Expense recoveries	2,010	14	5
	121,010	119,014	119,005
EXPENSES			
Salaries	81,378	81,094	81,306
Benefits	19,529	22,329	21,990
Travel	2,000	4	25
Training	-	28	88
Building occupancy	2,953	-	-
Professional services - non client	500	116	170
Promotion and publicity	250	18	118
Office administration	500	210	156
Miscellaneous	-	1,344	1,373
Allocated administration	11,900	11,900	11,900
Technology	2,000	1,971	1,879
	121,010	119,014	119,005
EXCESS OF REVENUE OVER EXPENSES	-	-	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES
SCHEDULE R
SYSTEM MGMT/MOMH
SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)
YEAR ENDED MARCH 31

	BUDGET 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Province of Ontario Grants	250,887	250,888	250,888
RECOVERIES			
Expense recoveries	-	84	-
		250,972	250,888
EXPENSES			
Salaries	133,801	90,606	74,001
Benefits	32,113	22,233	18,500
Travel	8,000	3,756	257
Training	1,000	1,396	-
Building occupancy	6,877	-	-
Professional services - non client	-	-	27,243
Program expenses	-	32	98
Professional services - client	33,632	-	-
Food	-	-	286
Office administration	5,000	1,001	-
Miscellaneous	-	5,399	5,000
Allocated administration	22,964	25,088	22,964
Technology	7,500	133	-
	250,887	149,645	148,349
EXCESS OF REVENUE OVER EXPENSES	-	101,326	102,539

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE S

EDUCATIONAL LIAISON

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

YEAR ENDED MARCH 31

	BUDGET 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Province of Ontario Grants	65,175	65,175	65,175
RECOVERIES			
Expense recoveries	2,500	-	-
	67,675	65,175	65,175
EXPENSES			
Salaries	50,675	45,654	46,758
Benefits	10,429	12,553	11,287
Allocated administration	6,571	6,504	6,571
Technology	-	464	174
	67,675	65,175	64,790
EXCESS OF REVENUE OVER EXPENSES	-	-	385

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 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Province of Ontario Grants	937,392	937,392	937,392
RECOVERIES			
Expense recoveries	-	371	82
Non-retainable revenue	-	18,293	9,179
	937,392	956,056	946,653
EXPENSES			
Salaries	558,264	575,127	559,890
Benefits	151,369	146,044	144,318
Travel	7,757	14,635	10,942
Training	1,568	1,042	756
Building occupancy	87,661	76,247	84,529
Professional services - non client	-	686	1,016
Program expenses	-	8,998	9,412
Professional services - client	2,000	-	-
Promotion and publicity	500	106	700
Office administration	6,000	15,829	15,779
Miscellaneous	-	9,167	9,213
Allocated administration	98,425	93,739	98,425
Technology	23,848	14,436	11,673
	937,392	956,056	946,653
EXCESS OF REVENUE OVER EXPENSES	-	-	-

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 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Province of Ontario Grants	68,674	68,674	68,674
RECOVERIES			
Expense recoveries	-	8	1,001
Non-retainable revenue	-	1,123	972
	68,674	69,805	70,647
EXPENSES			
Salaries	47,692	39,806	39,643
Benefits	12,004	10,719	11,273
Travel	300	3,637	5,876
Training	-	96	159
Building occupancy	1,814	5,899	4,813
Professional services - non client	-	50	76
Program expenses	-	2	697
Promotion and publicity	-	8	51
Office administration	53	941	24
Miscellaneous	-	665	277
Allocated administration	6,525	6,867	6,525
Technology	286	1,115	1,233
	68,674	69,805	70,647
EXCESS OF REVENUE OVER EXPENSES	-	-	-

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 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Province of Ontario Grants	123,934	123,934	123,934
RECOVERIES			
Expense recoveries	-	12	72
	123,934	123,946	124,006
EXPENSES			
Salaries	64,730	80,370	72,389
Benefits	12,214	19,253	19,520
Travel	9,802	2,091	8,942
Training	729	72	386
Building occupancy	16,446	4,301	3,637
Professional services - non client	400	93	149
Program expenses	-	10	-
Professional services - client	1,200	-	-
Promotion and publicity	200	14	95
Office administration	2,600	1,298	1,855
Miscellaneous	-	1,201	1,225
Allocated administration	13,013	12,393	13,013
Technology	2,600	2,848	2,795
	123,934	123,946	124,006
EXCESS OF REVENUE OVER EXPENSES	-	-	-

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 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Province of Ontario Grants	458,457	458,457	458,457
RECOVERIES			
Expense recoveries	-	339	594
Non-Retainable Revenue	-	6	6
	458,457	458,802	459,057
EXPENSES			
Salaries	289,992	271,076	281,599
Benefits	72,990	70,365	74,581
Travel	19,877	31,810	19,591
Training	1,200	251	966
Building occupancy	14,080	22,559	18,426
Professional services - non client	2,500	358	528
Program expenses	-	151	114
Professional services - client	600	-	-
Personal Needs	-	303	
Promotion and publicity	500	55	365
Office administration	5,080	5,722	4,111
Miscellaneous	-	4,671	4,759
Allocated administration	48,138	45,845	48,138
Technology	3,500	5,634	5,879
	458,457	458,802	459,057
EXCESS OF REVENUE OVER EXPENSES	-	-	-

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 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Province of Ontario Grants	44,100	44,100	44,100
RECOVERIES			
Expense recoveries	-	7	-
Non-retainable revenue	-	1,075	931
	44,100	45,182	45,031
EXPENSES			
Salaries	31,935	26,354	28,230
Benefits	8,038	5,726	5,870
Travel	100	2,461	1,119
Training	100	278	137
Building occupancy	447	4,120	4,259
Professional services - non client	-	40	60
Program expenses	-	1	-
Promotion and publicity	-	6	41
Office administration	-	451	603
Miscellaneous	-	508	518
Allocated administration	3,380	4,410	3,380
Technology	100	827	814
	44,100	45,182	45,031
EXCESS OF REVENUE OVER EXPENSES	-	-	-

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 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Province of Ontario Grants	1,984,594	1,984,594	1,894,594
RECOVERIES			
Expense recoveries	-	87	21,765
Non-retainable revenue	-	5,595	3,210
	1,984,594	1,990,276	1,919,569
EXPENSES			
Salaries	1,143,295	1,203,075	1,080,446
Benefits	288,567	305,772	281,443
Travel	23,500	24,089	36,647
Training	7,000	1,183	2,914
Building occupancy	135,096	166,485	220,949
Professional services - non client	2,500	7,715	1,571
Program expenses	-	7,279	6,511
Food	30,000	30,820	28,549
Personal needs	18,360	1,897	3,681
Health & Related	-	-	201
Promotion and publicity	1,000	166	1,094
Office administration	72,593	8,922	13,108
Miscellaneous	-	14,958	14,889
Allocated administration	208,383	198,459	208,383
Technology	54,300	19,455	19,183
	1,984,594	1,990,276	1,919,569
EXCESS OF REVENUE OVER EXPENSES	-	-	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE Z

MAG RESTORATIVE JUSTICE

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Province of Ontario Grants	70,000	70,000	76,625
RECOVERIES			
Expense recoveries	-	1	3
Non-retainable revenue	-	295	1,044
	70,000	70,296	77,672
EXPENSES			
Salaries	42,750	45,230	40,759
Benefits	8,550	11,137	11,807
Travel	7,100	1,963	5,632
Training	-	99	437
Building occupancy	4,850	4,695	6,380
Professional services - non client	1,000	45	56
Program expenses	-	-	-
Promotion and publicity	-	7	46
Office administration	2,500	672	3,402
Miscellaneous	-	526	937
Allocated administration	3,250	5,000	6,750
Technology	-	922	1,466
	70,000	70,296	77,672
EXCESS OF REVENUE OVER EXPENSES	-	-	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AA

SUPERVISED ACCESS PROGRAM

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Province of Ontario Grants	350,130	350,130	350,130
RECOVERIES			
Expense recoveries	4,000	7,274	6,273
Non-retainable revenue		4,240	3,272
	354,130	361,644	359,675
EXPENSES			
Salaries	197,828	192,685	218,584
Benefits	44,070	48,215	52,413
Travel	15,000	8,920	12,702
Training	4,000	295	750
Building occupancy	21,000	54,518	21,060
Professional services - non client	3,000	232	351
Program expenses	4,000	42	102
Promotion and publicity	2,190	36	237
Office administration	11,228	6,241	8,761
Miscellaneous	5,010	10,616	3,256
Allocated administration	34,084	34,083	34,084
Technology	12,720	5,761	7,375
	354,130	361,644	359,675
EXCESS OF REVENUE OVER EXPENSES	-	-	-

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

	BUDGET 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Government of Canada	89,094	89,094	89,094
RECOVERIES			
Expense recoveries	-	-	1
	89,094	89,094	89,095
EXPENSES			
Salaries	61,555	57,515	55,973
Benefits	15,389	15,638	16,260
Travel	1,000	250	942
Training	-	24	87
Building occupancy	3,000	3,288	3,110
Professional services - non client	-	103	152
Program expenses	5,000	1,529	941
Promotion and publicity	-	314	105
Office administration	3,150	1,217	2,020
Miscellaneous	-	1,198	1,224
Allocated administration	-	4,500	4,500
Technology	-	3,517	3,781
	89,094	89,094	89,095
EXCESS OF REVENUE OVER EXPENSES	-	-	-

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

	BUDGET 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Government of Canada	588,000	592,055	594,653
RECOVERIES			
Expense recoveries	-	28,740	30,003
	588,000	620,795	624,656
EXPENSES			
Salaries	325,960	341,611	325,938
Benefits	115,240	82,333	80,948
Travel	25,569	10,733	22,314
Training	-	725	1,053
Building occupancy	71,760	101,145	98,025
Professional services - non client	-	376	551
Program expenses	10,380	23,172	29,869
Promotion and publicity	-	428	693
Office administration	39,091	14,165	17,802
Miscellaneous	-	4,357	4,449
Allocated administration	-	32,943	32,943
Technology	-	8,806	10,071
	588,000	620,795	624,656
EXCESS OF REVENUE OVER EXPENSES	-	-	-

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

	BUDGET 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
CDSSAB	176,000	183,454	125,411
RECOVERIES			
Expense recoveries	-	127	255
Non-retainable revenue	-	992	862
	176,000	184,573	126,528
EXPENSES			
Salaries	101,646	106,098	74,526
Benefits	23,379	21,859	15,813
Travel	-	5,622	4,052
Training	-	285	575
Building occupancy	15,000	15,368	6,939
Professional services - non client	-	33	48
Program expenses	4,000	9,330	1,852
Promotion and publicity	-	5	34
Office administration	-	6,018	5,746
Miscellaneous	15,975	1,381	388
Allocated administration	16,000	11,196	16,000
Technology	-	4,536	555
	176,000	181,731	126,528
EXCESS OF REVENUE OVER EXPENSES	-	2,842	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AE

EARLY ON! - CENTRAL

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

YEAR ENDED MARCH 31

	BUDGET 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
CDSSAB	321,500	350,673	370,699
RECOVERIES			
Expense recoveries	-	3,849	83
Non-retainable revenue	-	844	842
	321,500	355,366	371,624
EXPENSES			
Salaries	188,476	186,641	210,063
Benefits	43,350	48,523	53,951
Travel	-	2,941	6,068
Training	-	324	3,461
Building occupancy	18,000	43,527	37,258
Professional services - non client	-	391	573
Program expenses	7,500	12,317	18,533
Professional services - client	-	-	9,926
Promotion and publicity	-	62	449
Office administration	-	5,595	13,743
Miscellaneous	32,674	3,531	4,628
Allocated administration	31,500	30,134	31,500
Technology	-	8,031	11,471
	321,500	342,018	401,624
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	13,348	(30,000)

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES**SCHEDULE AF****INTENSIVE AUTISM PROGRAM - HANDS****SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)****FOR THE YEAR ENDED MARCH 31**

	BUDGET 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Service Contract - HANDS	-	-	862,943
RECOVERIES			
Expense recoveries	-	-	2,415
Non-retainable revenue	-	-	369
	-	-	865,727
EXPENSES			
Salaries	-	-	578,077
Benefits	-	-	125,989
Travel	-	-	43,433
Training	-	-	1,208
Building occupancy	-	-	43,376
Professional services - non client	-	-	972
Program expenses	-	-	707
Professional services - client	-	-	-
Food	-	-	-
Promotion and publicity	-	-	678
Office administration	-	-	5,130
Miscellaneous	-	-	7,852
Allocated administration	-	-	54,019
Technology	-	-	4,286
	-	-	865,727
EXCESS OF REVENUE OVER EXPENSES	-	-	-

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

	BUDGET 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
One Kid's Place	-	-	188,683
RECOVERIES			
Expense recoveries	-	-	3
	-	-	188,686
EXPENSES			
Salaries	-	-	119,862
Benefits	-	-	30,930
Travel	-	-	5,020
Training	-	-	1,540
Building occupancy	-	-	7,150
Professional services - non client	-	-	115
Program expenses	-	-	484
Food	-	-	-
Promotion and publicity	-	-	80
Office administration	-	-	1,875
Miscellaneous	-	-	926
Allocated administration	-	-	19,825
Technology	-	-	879
	-	-	188,686
EXCESS OF REVENUE OVER EXPENSES	-	-	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AH

CROWN WARD EDUCATION CHAMPION

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Province of Ontario Grants	-	37,000	49,270
EXPENSES			
Salaries	-	17,445	10,483
Benefits	-	3,457	1,938
Travel	-	2,538	9,586
Training	-	521	16,270
Professional services - non client	-	3,600	-
Program expenses	-	4,092	-
Personal needs	-	167	3,598
Office administration	-	-	1,896
Miscellaneous	-	2,524	-
Allocated administration	-	2,573	4,927
Technology	-	83	572
	-	37,000	49,270
EXCESS OF REVENUE OVER EXPENSES	-	-	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AI

CDSSAB - INVESTING IN FAMILIES

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	BUDGET 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
CDSSAB	-	2,973	2,417
EXPENSES			
Program expenses	-	2,973	2,234
Miscellaneous	-	-	183
	-	2,973	2,417
EXCESS OF REVENUE OVER EXPENSES	-	-	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AJ

NEW MENTALITY

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

YEAR ENDED MARCH 31

	BUDGET 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Province of Ontario Grants	-	2,038	688
RECOVERIES			
Non-retainable revenue	-	1,980	-
		4,018	688
EXPENSES			
Travel	-	480	288
Program expenses	-	3,538	400
	-	4,018	688
EXCESS OF REVENUE OVER EXPENSES	-	-	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AK

CPIN

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

YEAR ENDED MARCH 31

	BUDGET 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Province of Ontario Grants	-	-	220,000
EXPENSES			
Salaries	-	-	244,207
Benefits	-	-	56,182
Travel	-	-	20,916
Training	-	-	1,038
Building occupancy	-	-	574
Professional services - non client	-	-	9,941
Food	-	-	-
Office administration	-	-	2,455
Miscellaneous	-	-	2,757
Technology	-	-	73,072
	-	-	411,142
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	-	(191,142)

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AL

CENTRE OF EXCELLENCE

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

YEAR ENDED MARCH 31

	BUDGET 2020	ACTUAL 2020	ACTUAL 2019
REVENUE			
Province of Ontario Grants	20,000	20,000	-
EXPENSES			
Salaries	10,000	6,991	-
Benefits	-	1,748	-
Travel	4,000	5,541	-
Training	4,000	5,378	-
Office administration	2,000	342	-
	20,000	20,000	-
EXCESS OF REVENUE OVER EXPENSES	-	-	-

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

	BUDGET 2020	ACTUAL 2020	ACTUAL 2019
RECOVERIES			
Expense recoveries	84,998	14,814	151,208
Non-retainable revenue	205,846	49,313	33,448
	290,844	64,127	184,656
EXPENSES			
Salaries	987,184	960,357	994,795
Benefits	262,006	262,339	298,791
Travel	37,497	41,672	45,456
Training	12,970	5,569	9,472
Building occupancy	108,904	124,289	132,230
Professional services - non client	63,907	55,112	81,513
Program expenses	-	-	699
Prof. Services - Client	13,575	-	140
Health & Related (recovery)	-	-	(450)
Promotion and publicity	4,238	2,327	5,264
Office administration	33,572	45,362	46,740
Miscellaneous	53,474	18,128	17,950
Allocated administration	(1,286,483)	(1,499,437)	(1,493,032)
Technology	-	48,409	45,088
	290,844	64,127	184,656
EXCESS OF REVENUE OVER EXPENSES	-	-	-