

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES
FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2021

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

INDEX TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2021

MANAGEMENT'S RESPONSIBILITY

INDEPENDENT AUDITOR'S REPORT

STATEMENTS

- 3 Statement of Financial Position
- 4 Statement of Operations
- 5 Statement of Changes in Net Assets
- 6 Statement of Cash Flows

NOTES TO FINANCIAL STATEMENTS

SUPPLEMENTARY SCHEDULES OF REVENUE AND EXPENSES - UNAUDITED

- A Child Welfare
- B CYMH Brief Services
- C CYMH Counselling/Therapy Services
- D Crisis Services
- E Family/Caregiver Supports
- F Access Intake Service Planning
- G Intensive Treatment Services
- H Service Coordination Process
- I Specialized Consultation/Assessment
- J Targeted Prevention
- K Complex Special Needs - DW
- L ISC-Urban
- M Tele-Psychiatry
- N CFI - Non-Resident
- O Other ASD Supports
- P ASD Respite Services
- Q Community Capacity Building
- R System MGMT/MOMH
- S Educational Liaison
- T Non-Residential Attendance Centre (Pilot)
- U Restorative Justice Demo Project
- V Anger Management/Violence
- W Community Support Team
- X Youth Mental Health Court Worker
- Y Secure Detention - Secure Custody - Pinegar
- Z MAG Restorative Justice
- AA Supervised Access Program
- AB Brighter Futures - Timiskaming - CPNP
- AC Brighter Futures - Timiskaming and Cochrane District - CAPC
- AD Early ON! - North
- AE Early ON! - Central
- AF Partner Facility Renewal
- AG Bell Theraplay
- AH Crown Ward Education Champion
- AI CDSSAB - Investing in Families
- AJ New Mentality
- AK Pandemic Pay
- AL Centre of Excellence
- AM Administration

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 22, 2021



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, 2021, 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, 2021, 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 22, 2021

MNP LLP

Chartered Professional Accountants
Licensed Public Accountants

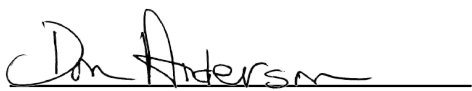
NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

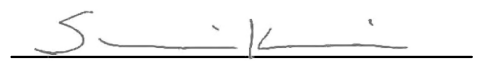
STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31

	2021	2020
ASSETS		
CURRENT ASSETS		
Cash	2,564,396	-
Accounts receivable (Note 2)	3,394,526	606,209
Prepaid expenses	12,700	1,100
Due from related party (Note 3)	1,632	-
	5,973,254	607,309
Capital assets (Note 5)	22,441,497	23,027,904
Restricted cash (Note 4)	1,399,652	1,289,367
	29,814,403	24,924,580
LIABILITIES		
CURRENT LIABILITIES		
Bank overdraft (Note 6)	-	19,193
Accounts payable and accrued liabilities	4,000,591	3,332,430
Due to Ministry (Note 18)	1,315,301	780,785
Due to related party (Note 3)	-	4,435
Deferred revenue (Note 7)	413,695	170,691
Current portion of long term debt (Note 9)	600,007	600,007
Current portion of capital lease obligation (Note 10)	106,613	102,910
	6,436,207	5,010,451
Deferred contributions related to capital assets (Note 8)	5,177,518	5,226,524
Long term debt (Note 9)	4,282,765	4,882,772
Capital lease obligation (Note 10)	82,469	189,082
Trust accounts - restricted (Note 4)	1,399,652	1,289,367
	17,378,611	16,598,196
Contingencies (Note 11)		
NET ASSETS		
UNRESTRICTED NET ASSETS (DEFICIT)	243,667	(3,700,225)
EQUITY IN CAPITAL ASSETS (Note 12)	12,192,125	12,026,609
	12,435,792	8,326,384
	29,814,403	24,924,580

Approved by:


 Director Mr. Don Anderson, President


 Director Mr. Sherwin Knight, Treasurer

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Grants and other	33,999,142	33,118,340
Transfer to deferred capital contributions	(428,594)	(317,048)
Amortization of deferred capital contributions	477,600	479,745
	34,048,148	33,281,037
EXPENSES (Note 13)		
Child Welfare / CPIN	16,701,267	18,829,201
Children's Mental Health	9,452,026	10,056,077
Youth Justice	4,158,096	4,014,651
Brighter Futures	655,273	681,149
Early ON	407,117	504,184
Other Programs	724,125	18,187
Amortization of capital assets	1,015,001	963,225
Adjustment to accrued wage liabilities	78,900	9,155
Transfer to capital assets	(428,594)	(317,048)
	32,763,211	34,758,781
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES BEFORE DUE TO MINISTRY	1,284,937	(1,477,744)
DUE TO MINISTRY (Note 18)	(534,516)	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	750,421	(1,477,744)

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

STATEMENT OF CHANGES IN NET ASSETS

YEAR ENDED MARCH 31

	EQUITY IN CAPITAL ASSETS	UNRESTRICTED	2021 TOTAL	2020 TOTAL
Balance, beginning of year	12,026,609	(3,700,225)	8,326,384	8,137,088
Excess (deficiency) of revenue over expenses (Note 12)	(537,401)	1,287,822	750,421	(1,477,744)
Net change in capital assets (Note 12)	702,917	(702,917)	-	-
Settlement of prior year funding	-	3,358,987	3,358,987	1,667,040
Balance, end of year	12,192,125	243,667	12,435,792	8,326,384

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31

	2021	2020
OPERATING ACTIVITIES		
Excess of revenue over expenses	750,421	(1,477,744)
Items not affecting cash:		
Amortization of capital assets	1,015,001	963,225
Amortization of deferred capital contributions	(477,600)	(479,745)
Adjustment to prior year funding	3,358,987	1,667,040
	4,646,809	672,776
Changes in non-cash working capital:		
Accounts receivable	(2,788,317)	(29,663)
Prepaid expenses	(11,600)	5,784
Accounts payable and accrued liabilities	668,162	(327,254)
Due to Ministry	534,516	-
Deferred revenue	243,003	(1,681)
Due to (from) Foundation	(6,067)	5,773
	3,286,506	325,735
FINANCING ACTIVITIES		
Repayment of long-term debt	(600,007)	(600,007)
Repayment of capital lease obligation	(102,910)	(26,100)
Deferred contributions received	428,594	317,048
	(274,323)	(309,059)
INVESTING ACTIVITIES		
Acquisition of capital assets	(428,594)	(329,581)
Increase (decrease) in cash	2,583,589	(312,905)
Cash, beginning of year	(19,193)	293,712
Cash, end of year	2,564,396	(19,193)
SUPPLEMENTARY CASH FLOW INFORMATION		
Interest paid on long-term debt and capital lease obligation	110,938	201,221

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2021

NATURE OF OPERATIONS

North Eastern Ontario Family and Children's Services ("NEOFACS" or the "Organization"), 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.

Impact on operations of COVID-19 (coronavirus)

In early March 2020 the impact of the global outbreak of COVID-19 (coronavirus) began to have 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. NEOFACS operations were not significantly impacted by COVID-19.

At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the NEOFACS 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. While the extent of the impact is unknown, it is anticipated this outbreak will not cause a significant impact on NEOFACS' operations.

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.

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2021

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

(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.

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 unrestricted 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 receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where necessary. 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, 2021

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 operations. 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. ACCOUNTS RECEIVABLE

	2021	2020
HST Recoverable	135,765	197,826
Receivable from Ministry	2,832,844	128,764
Other receivables (Note 3)	425,917	279,619
	3,394,526	606,209

3. DUE TO (FROM) RELATED PARTIES

	2021	2020
North Eastern Ontario Children's Foundation	1,632	(4,435)

The North Eastern Ontario Children's Foundation (the "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. Included in the other receivables is \$37,381 (2020 - \$nil) of expense recoveries from the Foundation in the normal course of operations.

4. RESTRICTED CASH AND TRUST ACCOUNTS

	2021	2020
RESP	955,460	898,700
OCBe	107,356	97,781
Disability pension, death benefit and criminal injuries	92,961	100,148
UCCB	97,301	87,007
Other funds held for specific purposes	146,574	105,731
	1,399,652	1,289,367

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2021

5. CAPITAL ASSETS

COST	Land	Buildings	Land improvements	Building improvements	Furniture	Communication equipment	Vehicles	Total
Opening costs	2,490,000	25,498,065	689,794	1,497,312	224,830	2,359,686	41,189	32,800,876
Additions	-	-	-	277,798	95,257	29,165	26,374	428,594
Closing costs	2,490,000	25,498,065	689,794	1,775,110	320,087	2,388,851	67,563	33,229,470

ACCUMULATED AMORTIZATION

Opening accum'd amortization	-	7,808,213	237,101	294,095	118,474	1,298,270	16,819	9,772,972
Amortization	-	507,113	68,979	77,020	36,909	320,586	4,394	1,015,001
Closing accum'd amortization	-	8,315,326	306,080	371,115	155,383	1,618,856	21,213	10,787,973

CARRYING AMOUNTS

Balance at March 31, 2021	2,490,000	17,182,739	383,714	1,403,995	164,704	769,995	46,350	22,441,497
Balance at March 31, 2020	2,490,000	17,689,852	452,693	1,203,217	106,356	1,061,416	24,370	23,027,904

Capital assets includes communications equipment under capital lease with a gross cost of \$330,625 (2020 - \$330,625) and accumulated amortization of \$82,656 (2020 - \$16,531).

Building improvements includes improvements with a carrying value of \$154,083 (2020 - \$nil) and communication equipment includes equipment with a carrying value of \$22,908 (2020 - \$nil). No amortization of these assets has been recorded during the year because they had not been put into service.

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2021

6. 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 (2020 - \$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 9.

7. DEFERRED REVENUE

	2021	2020
Centre of Excellence	-	20,000
Child Abuse donations	14,417	14,417
CTRC - White	6,540	6,540
MCCSS - Minor Capital	66,623	-
French Language	493	493
Investing in Families	-	610
MAG - SAP Covid Funds	66,843	-
New Mentality Funding	4,180	3,474
ONFTC - FASD	16,372	16,372
ONFTC - Nobody's Perfect	44,313	44,313
MOH - Phase 3 (see below)	129,442	-
Timmins Family Health Team	64,472	64,472
	413,695	170,691

The Ministry of Health approved the carry over of unspent funding with the understanding that the underspending in fiscal 2021 will address COVID-19 related pressures in fiscal 2022.

8. 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:

	2021	2020
Balance, beginning of the year	5,226,524	5,389,221
Contributions received and used during the year	428,594	317,048
Amortization of deferred contributions related to capital assets	(477,600)	(479,745)
	5,177,518	5,226,524

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2021

9. LONG-TERM DEBT

	2021	2020
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.	4,054,994	4,588,334
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 2025. See security below.	827,778	894,445
Less: current portion	(600,007)	(600,007)
	4,282,765	4,882,772

Principal repayments on long-term debt in each of the next five years, assuming long-term debt subject to refinancing is renewed are estimated as follows:

2022	600,007
2023	600,007
2024	600,007
2025	600,007
2026	600,007
Thereafter	1,882,737
	4,882,772

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

10. CAPITAL LEASE OBLIGATION

	2021	2020
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.	189,082	291,992
Less: current portion	(106,613)	(102,910)
	82,469	189,082

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

2022	111,587
2023	83,691
	195,278
Less: imputed interest	(6,196)
	189,082

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES**NOTES TO FINANCIAL STATEMENTS (CONT'D)****YEAR ENDED MARCH 31, 2021**

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 one claim is \$5,000,000. The Organization intends to defend itself in these matters. The likelihood of a successful defence is not determinable at this time and therefore no provision for any loss, if any, has been provided in these statements. The Organization will take action to recover any successful amounts from its insurers and third parties. Any settlement or award which may arise in excess of insurance coverage or recoveries from others will be reflected in the financial records in the year that the amount has been determined.

12. CHANGES IN NET ASSETS INVESTED IN CAPITAL ASSETS

	2021	2020
Balance, beginning of year	12,026,609	11,871,450
Amortization of deferred capital contributions	477,600	479,745
Amortization of capital assets	(1,015,001)	(963,225)
Capital assets	(537,401)	(483,480)
Purchase of capital assets	428,594	329,581
Amounts funded by deferred capital contributions	(428,594)	(317,048)
Repayment of long term debt	600,007	600,006
Repayment of capital lease obligation	102,910	26,100
Net change in capital assets	702,917	638,639
Balance, end of year	12,192,125	12,026,609

13. EXPENSES BY OBJECT

	2021	2020
Advertising	11,431	29,967
Boarding rates	2,955,762	3,298,003
Occupancy costs	2,381,629	2,306,831
Office supplies and expenses	366,824	457,762
Other expenditures	472,502	460,880
Professional and consulting fees	499,467	512,220
Purchased supplies and assets	1,196,114	862,027
Salaries and benefits	24,540,652	25,892,905
Training	270,774	81,053
Travel and vehicle	346,176	940,903
	33,041,331	34,842,551
Allocated administration	1,537,766	1,461,994
Recoveries and other income	(1,815,886)	(1,545,764)
	32,763,211	34,758,781

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2021

14. 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:

2022	\$	681,916
2023	\$	671,902
2024	\$	670,680
2025	\$	668,610
2026	\$	647,910

15. 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	(2,946,313)	2,668,126	580,328	302,141
Children's Mental Health	6,466	690,861	483,173	1,180,500
Community Action Program for Children	(25,571)	-	21,821	(3,750)
Intensive Autism Program	(190,839)	-	-	(190,839)
Ministry of Education	(68,236)	-	-	(68,236)
Ministry of the Attorney General	22,637	-	12,218	34,855
Ministry of Training and Colleges	-	-	20,177	20,177
Other	44,642	-	172,234	216,876
Youth Justice Programs	(167,015)	-	(96,026)	(263,041)
	(3,324,229)	3,358,987	1,193,925	1,228,683

16. 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 \$1,720,167 (2020 - \$1,811,587) 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 \$44,710 (2020 - \$48,423).

17. ECONOMIC DEPENDENCE

Approximately 96% (2020 - 96%) 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, 2021

18. DUE TO MINISTRY

	2021	2020
MCCSS Unauthorized Deficit Repayment Plan	780,785	780,785
MOH Children's Mental Health Core Services	534,516	-
	1,315,301	780,785

19. 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, capital lease obligation 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 loans and fixed rate interest on its capital lease obligation.

20. 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

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Province of Ontario Grants	17,758,460	17,592,812
RECOVERIES		
Expense recoveries	473,002	353,827
Non-retainable revenue	684,627	799,853
	18,916,089	18,746,492
EXPENSES		
Salaries	9,406,042	10,458,423
Benefits	2,445,444	2,660,371
Travel	231,426	633,625
Training	150,976	42,753
Building occupancy	938,351	1,079,542
Professional services - non client	91,721	76,366
Program expenses	8,107	15,926
Boarding rates	2,918,587	3,076,962
Professional services - client	106,923	138,900
Personal needs	194,966	257,289
Health and related	165,510	179,356
Financial assistance	824,145	840,528
Promotion and publicity	6,104	17,912
Office administration	162,932	240,641
Miscellaneous	325,007	269,633
Technology	359,519	392,308
	18,335,761	20,380,536
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	580,328	(1,634,044)

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

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Province of Ontario Grants	1,305,815	1,508,814
RECOVERIES		
Expense recoveries	14	406
Non-retainable revenue	5,057	4,804
	1,310,886	1,514,024
EXPENSES		
Salaries	846,592	869,792
Benefits	223,010	221,344
Travel	4,121	22,897
Training	22,722	5,427
Building occupancy	51,440	57,208
Professional services - non client	1,081	875
Program expenses	920	400
Promotion and publicity	195	285
Office administration	8,992	14,474
Miscellaneous	19,369	14,740
Allocated administration	130,852	139,130
Technology	21,648	18,542
	1,330,942	1,365,113
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(20,056)	148,911

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

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Province of Ontario Grants	1,636,288	1,925,591
RECOVERIES		
Expense recoveries	1,360	12,891
Non-retainable revenue	17,637	16,755
	1,655,285	1,955,237
EXPENSES		
Salaries	957,786	1,036,821
Benefits	253,128	255,687
Travel	5,077	28,245
Training	18,817	2,975
Building occupancy	136,433	164,965
Professional services - non client	2,536	2,052
Program expenses	770	5,435
Professional services - client	22	-
Promotion and publicity	360	7,054
Office administration	16,308	28,644
Miscellaneous	37,247	27,512
Allocated administration	163,629	168,692
Technology	44,282	46,709
	1,636,395	1,774,792
EXCESS OF REVENUE OVER EXPENSES BEFORE DUE TO MINISTRY	18,890	180,445
DUE TO MINISTRY	(18,890)	-
EXCESS OF REVENUE OVER EXPENSES	-	180,445

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE D

CRISIS SERVICES

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Province of Ontario Grants	410,834	343,637
RECOVERIES		
Expense recoveries	4	135
Non-retainable revenue	1,426	1,355
	412,264	345,126
EXPENSES		
Salaries	271,090	270,862
Benefits	71,344	70,166
Travel	1,350	7,476
Training	3,558	1,606
Building occupancy	12,197	13,920
Professional services - non client	212	171
Program expenses	185	133
Promotion and publicity	44	75
Office administration	3,036	3,867
Miscellaneous	4,368	3,147
Allocated administration	41,083	40,111
Technology	6,035	4,925
	414,501	416,459
DEFICIENCY OF REVENUE OVER EXPENSES	(2,238)	(71,333)

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**

	ACTUAL 2021	ACTUAL 2020
<hr/>		
REVENUE		
Province of Ontario Grants	654,517	703,746
RECOVERIES		
Expense recoveries	28	200
Non-retainable revenue	8,578	8,130
	663,123	712,075
<hr/>		
EXPENSES		
Salaries	357,629	371,103
Benefits	94,200	93,401
Travel	1,536	7,938
Training	2,959	1,523
Building occupancy	75,106	87,025
Professional services - non client	1,097	888
Program expenses	148	791
Professional services - client	43,666	38,060
Promotion and publicity	109	179
Office administration	6,335	10,840
Miscellaneous	15,672	12,652
Allocated administration	65,452	67,624
Technology	23,418	20,308
	687,327	712,332
<hr/>		
DEFICIENCY OF REVENUE OVER EXPENSES	(24,204)	(257)
<hr/>		

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

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Province of Ontario Grants	255,171	193,395
RECOVERIES		
Expense recoveries	2	24
Non-retainable revenue	784	745
	255,957	194,163
EXPENSES		
Salaries	99,898	140,974
Benefits	24,826	36,364
Travel	25	412
Training	9	39
Building occupancy	6,426	7,126
Professional services - non client	109	88
Program expenses	-	1
Promotion and publicity	13	11
Office administration	569	811
Miscellaneous	1,868	1,597
Allocated administration	25,517	22,799
Technology	2,961	9,361
	162,221	219,583
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES BEFORE DUE TO MINISTRY	93,736	(25,420)
DUE TO MINISTRY	(93,736)	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	(25,420)

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

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Province of Ontario Grants	2,735,373	2,492,871
RECOVERIES		
Expense recoveries	80,002	86,033
Non-retainable revenue	12,354	25,987
	2,827,729	2,604,891
EXPENSES		
Salaries	1,553,658	1,602,840
Benefits	382,783	418,593
Travel	38,949	51,660
Training	9,933	2,474
Building occupancy	120,209	123,809
Professional services - non client	2,118	2,257
Program expenses	5,819	7,218
Boarding Rates	80,254	221,040
Food	23,238	31,474
Personal needs	179	1,690
Health and related	-	22
Promotion and publicity	220	282
Office administration	12,646	14,462
Capital acquisition	93,546	-
Miscellaneous	34,579	29,058
Allocated administration	266,058	263,507
Technology	40,307	39,073
	2,664,494	2,809,459
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES BEFORE DUE TO MINISTRY	163,235	(204,568)
DUE TO MINISTRY	(163,235)	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	(204,568)

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

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Province of Ontario Grants	1,449,359	897,550
RECOVERIES		
Expense recoveries	48	279
Non-retainable revenue	6,260	4,628
	1,455,667	902,457
EXPENSES		
Salaries	868,703	799,564
Benefits	226,512	210,131
Travel	2,518	19,891
Training	5,833	2,927
Building occupancy	68,992	79,161
Professional services - non client	1,175	951
Program expenses	5,602	12,732
Professional services - client	140	412
Promotion and publicity	142	224
Office administration	12,513	18,758
Miscellaneous	18,126	14,413
Allocated administration	144,936	139,432
Technology	26,725	24,350
	1,381,917	1,322,947
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES BEFORE DUE TO MINISTRY	73,750	(420,490)
DUE TO MINISTRY	(73,750)	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	(420,490)

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

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Province of Ontario Grants	217,005	599,352
RECOVERIES		
Expense recoveries	5,005	5,405
Non-retainable revenue	5,351	5,113
	227,361	609,871
EXPENSES		
Salaries	23,752	103,004
Benefits	5,832	20,625
Travel	845	2,069
Training	9	81
Building occupancy	30,183	37,495
Professional services - non client	190	154
Program expenses	-	103
Professional services - client	66,203	95,475
Promotion and publicity	33	24
Office administration	1,536	3,481
Miscellaneous	3,955	3,511
Allocated administration	18,442	24,581
Technology	5,693	5,859
	156,673	296,463
EXCESS OF REVENUE OVER EXPENSES BEFORE DUE TO MINISTRY	70,688	313,408
DUE TO MINISTRY	(70,688)	-
EXCESS OF REVENUE OVER EXPENSES	-	313,408

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE J

TARGETED PREVENTION

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Province of Ontario Grants	139,298	126,505
RECOVERIES		
Expense recoveries	3	48
Non-retainable revenue	949	901
	140,250	127,454
EXPENSES		
Salaries	81,239	86,817
Benefits	21,278	21,467
Travel	301	1,846
Training	720	352
Building occupancy	7,863	9,035
Professional services - non client	122	98
Program expenses	37	27
Promotion and publicity	20	25
Office administration	891	1,507
Miscellaneous	1,977	1,556
Allocated administration	13,930	12,996
Technology	4,000	2,792
	132,376	138,519
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES BEFORE DUE TO MINISTRY	7,874	(11,065)
DUE TO MINISTRY	(7,874)	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	(11,065)

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**

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Province of Ontario Grants	18,000	39,760
EXPENSES		
Health & Related	7,193	39,742
EXCESS OF REVENUE OVER EXPENSES	10,807	18

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE L

ISC-URBAN

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Province of Ontario Grants	261,188	261,188
RECOVERIES		
Expense recoveries	-	4
Non-retainable revenue	246	184
	261,434	261,376
EXPENSES		
Salaries	154,260	153,476
Benefits	39,494	39,878
Travel	796	605
Training	7	60
Building occupancy	11,725	20,616
Professional services - non client	97	78
Program expenses	8,039	14,115
Promotion and publicity	15	12
Office administration	1,151	2,482
Miscellaneous	2,011	1,615
Allocated administration	26,126	26,118
Technology	4,253	2,321
	247,973	261,376
EXCESS OF REVENUE OVER EXPENSES	13,461	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE M

TELE-PSYCHIATRY

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Province of Ontario Grants	38,800	30,000
RECOVERIES		
Non-retainable revenue	74	72
	38,874	30,072
EXPENSES		
Salaries	14,055	22,065
Benefits	3,456	3,865
Travel	9	472
Training	356	56
Building occupancy	233	253
Promotion and publicity	12	-
Office administration	48	54
Miscellaneous	5	5
Allocated administration	3,000	3,880
Technology	132	9,811
	21,308	40,460
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES BEFORE DUE TO MINISTRY	17,566	(10,388)
DUE TO MINISTRY	(17,566)	-
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

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Province of Ontario Grants	456,388	456,388
RECOVERIES		
Expense recoveries	-	6
	456,388	456,394
EXPENSES		
Salaries	241,422	315,815
Benefits	62,884	85,577
Travel	5	373
Training	3	3,177
Professional services - non client	3	3
Professional services - client	4,397	392
Promotion and publicity	2	329
Office administration	882	3,694
Miscellaneous	1,609	1,218
Allocated administration	74,825	45,638
Technology	497	178
	386,529	456,394
EXCESS OF REVENUE OVER EXPENSES	69,859	-

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

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Province of Ontario Grants	96,444	96,450
RECOVERIES		
Expense recoveries	-	2
Non-retainable revenue	29	28
	96,473	96,480
EXPENSES		
Salaries	33,723	69,738
Benefits	8,345	16,166
Travel	5	252
Training	20	35
Building occupancy	211	232
Professional services - non client	3	3
Promotion and publicity	4	-
Office administration	193	60
Miscellaneous	290	283
Allocated administration	8,780	9,645
Technology	160	66
	51,734	96,480
EXCESS OF REVENUE OVER EXPENSES	44,739	-

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**

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Province of Ontario Grants	100,656	100,650
EXPENSES		
Professional services - client	84,745	86,048
Allocated administration	9,650	9,650
	94,395	95,698
EXCESS OF REVENUE OVER EXPENSES	6,261	4,952

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**

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Province of Ontario Grants	119,000	119,000
RECOVERIES		
Expense recoveries	-	14
	119,000	119,014
EXPENSES		
Salaries	86,774	81,094
Benefits	24,101	22,329
Travel	1	4
Training	2	28
Professional services - non client	143	116
Promotion and publicity	9	18
Office administration	229	210
Miscellaneous	1,650	1,344
Allocated administration	11,900	11,900
Technology	2,024	1,971
	126,835	119,014
DEFICIENCY OF REVENUE OVER EXPENSES	(7,835)	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE R

SYSTEM MGMT/MOMH

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

YEAR ENDED MARCH 31

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Province of Ontario Grants	200,000	250,888
RECOVERIES		
Expense recoveries	-	84
	200,000	250,972
EXPENSES		
Salaries	95,524	90,606
Benefits	23,389	22,233
Travel (recovery)	(157)	3,756
Training	699	1,396
Program expenses (recovery)	(32)	32
Office administration	465	1,001
Miscellaneous	210	5,399
Allocated administration	20,000	25,088
Technology	777	133
	140,875	149,645
EXCESS OF REVENUE OVER EXPENSES BEFORE DUE TO MINISTRY	59,125	101,326
DUE TO MINISTRY	(59,125)	-
EXCESS OF REVENUE OVER EXPENSES	-	101,326

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE S

EDUCATIONAL LIAISON

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

YEAR ENDED MARCH 31

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Province of Ontario Grants	90,495	65,175
RECOVERIES		
Expense recoveries	288,066	-
	378,561	65,175
EXPENSES		
Salaries	148,662	45,654
Benefits	37,648	12,553
Building occupancy	57,630	-
Boarding rates	22,897	-
Personal needs	93,730	-
Office administration	2,163	-
Allocated administration	6,571	6,504
Technology	8,288	464
	377,589	65,175
EXCESS OF REVENUE OVER EXPENSES	973	-

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

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Province of Ontario Grants	937,392	937,392
RECOVERIES		
Expense recoveries	103	371
Non-retainable revenue	18,636	18,293
	956,130	956,056
EXPENSES		
Salaries	472,603	575,127
Benefits	126,703	146,044
Travel	2,545	14,635
Training	2,472	1,042
Building occupancy	91,505	76,247
Professional services - non client	847	686
Program expenses	2,128	8,998
Promotion and publicity	269	106
Office administration	15,650	15,829
Miscellaneous	11,638	9,167
Allocated administration	98,426	93,739
Technology	13,025	14,436
	837,813	956,056
EXCESS OF REVENUE OVER EXPENSES	118,317	-

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

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Province of Ontario Grants	68,674	68,674
RECOVERIES		
Expense recoveries	-	8
Non-retainable revenue	1,144	1,123
	69,818	69,805
EXPENSES		
Salaries	43,249	39,806
Benefits	9,716	10,719
Travel	44	3,637
Training	1,933	96
Building occupancy	5,664	5,899
Professional services - non client	62	50
Program expenses	-	2
Promotion and publicity	16	8
Office administration	407	941
Miscellaneous	857	665
Allocated administration	6,525	6,867
Technology	1,278	1,115
	69,751	69,805
EXCESS OF REVENUE OVER EXPENSES	67	-

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

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Province of Ontario Grants	123,934	123,934
RECOVERIES		
Expense recoveries	-	12
	123,934	123,946
EXPENSES		
Salaries	74,439	80,370
Benefits	28,417	19,253
Travel	15	2,091
Training	15	72
Building occupancy	4,509	4,301
Professional services - non client	115	93
Program expenses	-	10
Promotion and publicity	10	14
Office administration	763	1,298
Miscellaneous	1,551	1,201
Allocated administration	13,013	12,393
Technology	3,244	2,848
	126,090	123,946
DEFICIENCY OF REVENUE OVER EXPENSES	(2,156)	-

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

	ACTUAL 2021	ACTUAL 2,020
REVENUE		
Province of Ontario Grants	458,457	458,457
RECOVERIES		
Expense recoveries	-	339
Non-Retainable Revenue	7	6
	458,464	458,802
EXPENSES		
Salaries	231,319	271,076
Benefits	63,605	70,365
Travel	5,663	31,810
Training	2,285	251
Building occupancy	1,787	22,559
Professional services - non client	442	358
Program expenses	35	151
Personal Needs	-	303
Promotion and publicity	35	55
Office administration	2,887	5,722
Miscellaneous	6,004	4,671
Allocated administration	48,138	45,845
Technology	7,398	5,634
	369,598	458,802
EXCESS OF REVENUE OVER EXPENSES	88,866	-

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

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Province of Ontario Grants	44,100	44,100
RECOVERIES		
Expense recoveries	-	7
Non-retainable revenue	1,095	1,075
	45,195	45,182
EXPENSES		
Salaries	46,490	26,354
Benefits	8,730	5,726
Travel	38	2,461
Training	116	278
Building occupancy	3,809	4,120
Professional services - non client	50	40
Program expenses	-	1
Promotion and publicity	22	6
Office administration	385	451
Miscellaneous	666	508
Allocated administration	3,380	4,410
Technology	1,098	827
	64,783	45,182
DEFICIENCY OF REVENUE OVER EXPENSES	(19,588)	-

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

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Province of Ontario Grants	2,039,594	1,984,594
RECOVERIES		
Expense recoveries	18,453	87
Non-retainable revenue	17	5,595
	2,058,064	1,990,276
EXPENSES		
Salaries	1,504,878	1,203,075
Benefits	327,126	305,772
Travel	26,092	24,089
Training	606	1,183
Building occupancy	175,260	166,485
Professional services - non client	5,162	7,715
Program expenses	13,967	7,279
Food	25,939	30,820
Personal needs	3,334	1,897
Health & Related	133	-
Promotion and publicity	86	166
Office administration	9,777	8,922
Miscellaneous	19,192	14,958
Allocated administration	208,383	198,459
Technology	21,751	19,455
	2,341,686	1,990,276
DEFICIENCY OF REVENUE OVER EXPENSES	(283,621)	-

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**

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Province of Ontario Grants	72,000	70,000
RECOVERIES		
Expense recoveries	-	1
Non-retainable revenue	1,228	295
	73,228	70,296
EXPENSES		
Salaries	45,957	45,230
Benefits	9,308	11,137
Travel	25	1,963
Training	16	99
Building occupancy	5,989	4,695
Professional services - non client	56	45
Promotion and publicity	17	7
Office administration	2,661	672
Miscellaneous	650	526
Allocated administration	7,200	5,000
Technology	1,350	922
	73,228	70,296
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

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Province of Ontario Grants	350,130	350,130
RECOVERIES		
Expense recoveries	(781)	7,274
Non-retainable revenue	3,501	4,240
	352,850	361,644
EXPENSES		
Salaries	107,366	192,685
Benefits	29,441	48,215
Travel	2,000	8,920
Training	1,000	295
Building occupancy	94,296	54,518
Professional services - non client	1,425	232
Program expenses	12,518	42
Promotion and publicity	2,190	36
Office administration	9,203	6,241
Miscellaneous	12,975	10,616
Allocated administration	34,084	34,083
Technology	34,202	5,761
	340,698	361,644
EXCESS OF REVENUE OVER EXPENSES	12,152	-

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**

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Government of Canada	89,094	89,094
EXPENSES		
Salaries	55,568	57,515
Benefits	16,980	15,638
Travel	372	250
Training	401	24
Building occupancy	3,175	3,288
Professional services - non client	128	103
Program expenses	2,075	1,529
Promotion and publicity	8	314
Office administration	841	1,217
Miscellaneous	1,470	1,198
Allocated administration	4,500	4,500
Technology	3,576	3,517
	89,094	89,094
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

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Government of Canada	588,000	592,055
RECOVERIES		
Expense recoveries	29,000	28,740
Non-retainable revenue	10,000	-
	627,000	620,795
EXPENSES		
Salaries	300,397	341,611
Benefits	77,964	82,333
Travel	5,189	10,733
Training	3,854	725
Building occupancy	111,665	101,145
Professional services - non client	1,362	376
Program expenses	30,486	23,172
Promotion and publicity	564	428
Office administration	14,858	14,165
Miscellaneous	5,347	4,357
Allocated administration	32,943	32,943
Technology	20,549	8,806
	605,179	620,795
EXCESS OF REVENUE OVER EXPENSES	21,821	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AD

EARLY ON! - NORTH

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

YEAR ENDED MARCH 31

	ACTUAL 2021	ACTUAL 2020
REVENUE		
CDSSAB	133,245	183,454
RECOVERIES		
Expense recoveries	-	127
Non-retainable revenue	1,017	992
	134,262	184,573
EXPENSES		
Salaries	72,387	106,098
Benefits	15,003	21,859
Travel	602	5,622
Training	-	285
Building occupancy	16,643	15,368
Professional services - non client	40	33
Program expenses	6,492	9,330
Promotion and publicity	67	5
Office administration	4,622	6,018
Capital acquisition	2,399	-
Miscellaneous	468	1,381
Allocated administration	16,826	11,196
Technology	561	4,536
	136,111	181,731
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(1,849)	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

	ACTUAL 2021	ACTUAL 2020
REVENUE		
CDSSAB	319,046	350,673
RECOVERIES		
Expense recoveries	-	3,849
Non-retainable revenue	1,123	844
	320,169	355,366
EXPENSES		
Salaries	160,344	186,641
Benefits	43,154	48,523
Travel	286	2,941
Training	25	324
Building occupancy	32,052	43,527
Professional services - non client	483	391
Program expenses	6,579	12,317
Promotion and publicity	42	62
Office administration	3,239	5,595
Capital acquisition	2,296	-
Miscellaneous	5,563	3,531
Allocated administration	26,226	30,134
Technology	6,750	8,031
	287,039	342,018
EXCESS OF REVENUE OVER EXPENSES	33,130	13,348

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AF

PARTNER FACILITY RENEWAL

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Province of Ontario Grants	14,515	-
EXPENSES		
Building occupancy	14,515	-
EXCESS OF REVENUE OVER EXPENSES	-	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES**SCHEDULE AG****BELL THERAPLAY****SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)****FOR THE YEAR ENDED MARCH 31**

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Other funding	20,000	-
EXPENSES		
Training	17,795	-
Program expenses	2,205	-
	20,000	-
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**

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Province of Ontario Grants	75,000	37,000
EXPENSES		
Salaries	26,614	17,445
Benefits	4,849	3,457
Travel	3,469	2,538
Training	4,030	521
Professional services - non client	1,461	3,600
Program expenses	4,181	4,092
Personal needs	-	167
Office administration	1,706	-
Miscellaneous	-	2,524
Allocated administration	4,984	2,573
Technology	3,529	83
	54,823	37,000
EXCESS OF REVENUE OVER EXPENSES	20,177	-

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

	ACTUAL 2021	ACTUAL 2020
REVENUE		
CDSSAB	1,732	2,973
EXPENSES		
Program expenses	1,732	2,973
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

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Province of Ontario Grants	1,694	2,038
RECOVERIES		
Non-retainable revenue	-	1,980
	1,694	4,018
EXPENSES		
Travel	-	480
Program expenses	1,694	3,538
	1,694	4,018
EXCESS OF REVENUE OVER EXPENSES	-	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AK

PANDEMIC PAY

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

YEAR ENDED MARCH 31

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Province of Ontario	699,444	-
EXPENSES		
Salaries	112,202	-
Benefits	9,297	-
Training	4,167	-
Building occupancy	156,096	-
Program expenses	38,449	-
Professional services - client	40,662	-
Office administration	50,000	-
Miscellaneous	50,000	-
Allocated administration	2,390	-
Technology	206,529	-
	669,792	-
EXCESS OF REVENUE OVER EXPENSES BEFORE DUE TO MINISTRY	29,652	-
DUE TO MINISTRY	(29,652)	-
EXCESS OF REVENUE OVER EXPENSES	-	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AL

CENTRE OF EXCELLENCE

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

YEAR ENDED MARCH 31

	ACTUAL 2021	ACTUAL 2020
REVENUE		
Province of Ontario Grants	20,000	20,000
EXPENSES		
Salaries	6,591	6,991
Benefits	1,648	1,748
Travel	157	5,541
Training	5,959	5,378
Program expenses	645	-
Office administration	-	342
Technology	5,000	-
	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

	ACTUAL 2021	ACTUAL 2020
RECOVERIES		
Expense recoveries	32,348	14,814
Non-retainable revenue	56,726	49,313
	89,074	64,127
EXPENSES		
Salaries	1,029,590	960,357
Benefits	290,239	262,339
Travel	12,869	41,672
Training	9,475	5,569
Building occupancy	147,665	124,289
Professional services - non client	40,467	55,112
Promotion and publicity	822	2,327
Office administration	18,934	45,362
Miscellaneous	36,214	18,128
Allocated administration	(1,537,766)	(1,499,437)
Technology	40,565	48,409
	89,074	64,127
EXCESS OF REVENUE OVER EXPENSES	-	-