

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES
FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2022

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

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YEAR ENDED MARCH 31, 2022

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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.

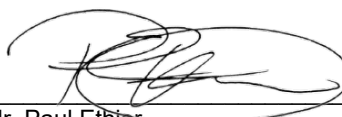
The Board of Directors is composed primarily of Directors who are neither management nor employees of the organization. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual 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 28, 2022



Mr. Cleo Charlebois
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, 2022, 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, 2022, 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 28, 2022

MNP LLP

Chartered Professional Accountants
Licensed Public Accountants

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

STATEMENT OF FINANCIAL POSITION

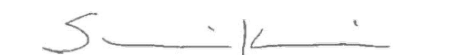
AS AT MARCH 31

	2022	2021
ASSETS		
CURRENT ASSETS		
Cash	1,613,084	2,564,396
Accounts receivable (Note 2)	314,588	3,394,526
Prepaid expenses	21,600	12,700
Due from related party (Note 3)	-	1,632
	1,949,272	5,973,254
Capital assets (Note 5)	19,052,012	22,441,497
Restricted cash (Note 4)	1,368,359	1,399,652
	22,369,643	29,814,403
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	3,490,094	4,000,591
Due to Ministry (Note 7)	504,864	1,315,301
Deferred revenue (Note 8)	150,466	413,695
Current portion of long term debt (Note 10)	600,007	600,007
Current portion of capital lease obligation (Note 11)	194,207	106,613
	4,939,638	6,436,207
Deferred contributions related to capital assets (Note 9)	4,253,274	5,177,518
Long term debt (Note 10)	3,682,759	4,282,765
Capital lease obligation (Note 11)	197,138	82,469
Trust accounts - restricted (Note 4)	1,368,359	1,399,652
	14,441,168	17,378,611
Contingencies (Note 12)		
NET ASSETS		
UNRESTRICTED NET ASSETS (DEFICIT)	(2,196,154)	243,667
EQUITY IN CAPITAL ASSETS (Note 13)	10,124,629	12,192,125
	7,928,475	12,435,792
	22,369,643	29,814,403

Approved by:



Director



Director

See accompanying notes.

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31

	ACTUAL 2022	ACTUAL 2021
REVENUE		
Grants and other	32,607,100	33,999,142
Transfer to deferred capital contributions	-	(428,594)
Amortization of deferred capital contributions	331,311	477,600
	32,938,411	34,048,148
EXPENSES (Note 14)		
Child Welfare	18,261,030	16,701,267
Children's Mental Health	10,889,123	9,452,026
Youth Justice	3,006,672	4,158,096
Brighter Futures	677,094	655,273
Early ON	387,565	407,117
Other Programs	195,673	724,125
Amortization of capital assets	839,142	1,015,001
Adjustment to accrued wage liabilities	41,077	78,900
Transfer to capital assets	-	(428,594)
	34,297,376	32,763,211
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES BEFORE OTHER ITEMS	(1,358,965)	1,284,937
LOSS ON WRITE DOWN OF CAPITAL ASSETS	(2,316,082)	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES BEFORE DUE TO MINISTRY	(3,675,047)	1,284,937
DUE TO MINISTRY (Note 7)	-	(534,516)
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(3,675,047)	750,421

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

STATEMENT OF CHANGES IN NET ASSETS

YEAR ENDED MARCH 31

	EQUITY IN CAPITAL ASSETS	UNRESTRICTED	2022 TOTAL	2021 TOTAL
Balance, beginning of year	12,192,125	243,667	12,435,792	8,326,384
Excess (deficiency) of revenue over expenses (Note 13)	(2,823,913)	(851,134)	(3,675,047)	750,421
Net change in capital assets (Note 13)	756,417	(756,417)	-	-
Settlement of prior year funding	-	(832,270)	(832,270)	3,358,987
Balance, end of year	10,124,629	(2,196,154)	7,928,475	12,435,792

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31

	2022	2021
OPERATING ACTIVITIES		
Excess (deficiency) of revenue over expenses	(3,675,047)	750,421
Items not affecting cash:		
Amortization of capital assets	839,142	1,015,001
Amortization of deferred capital contributions	(331,311)	(477,600)
Loss on write down of capital assets	2,316,082	-
Adjustment to prior year funding	(832,270)	3,358,987
	(1,683,404)	4,646,809
Changes in non-cash working capital:		
Accounts receivable	3,079,938	(2,788,317)
Prepaid expenses	(8,900)	(11,600)
Accounts payable and accrued liabilities	(510,495)	668,162
Due to Ministry	(810,437)	534,516
Deferred revenue	(263,229)	243,003
Due to (from) Foundation	1,632	(6,067)
	(194,895)	3,286,506
FINANCING ACTIVITIES		
Repayment of long-term debt	(600,007)	(600,007)
Repayment of capital lease obligation	(142,814)	(102,910)
Deferred contributions received	-	428,594
	(742,821)	(274,323)
INVESTING ACTIVITIES		
Acquisition of capital assets	(13,596)	(428,594)
Increase (decrease) in cash	(951,312)	2,583,589
Cash, beginning of year	2,564,396	(19,193)
Cash, end of year	1,613,084	2,564,396
SUPPLEMENTARY CASH FLOW INFORMATION		
Interest paid on long-term debt and capital lease obligation	100,219	110,938

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2022

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, 2022

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 MATERIALS AND 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, 2022

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

	2022	2021
HST Recoverable	96,864	135,765
Receivable from Ministry	-	2,832,844
Other receivables (Note 3)	217,724	425,917
	314,588	3,394,526

3. DUE TO (FROM) RELATED PARTIES

	2022	2021
North Eastern Ontario Children's Foundation	-	1,632

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 \$nil (2021 - \$37,381) of expense recoveries from the Foundation in the normal course of operations.

4. RESTRICTED CASH AND TRUST ACCOUNTS

	2022	2021
RESP	984,075	955,460
OCBe	110,397	107,356
Disability pension, death benefit and criminal injuries	80,200	92,961
UCCB	102,446	97,301
Other funds held for specific purposes	91,241	146,574
	1,368,359	1,399,652

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2022

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	1,775,110	320,086	2,388,852	67,563	33,229,470
Additions	-	-	-	-	-	358,673	-	358,673
Disposals and writedowns	550,000	2,848,520	-	381,075	27,918	625,767	-	4,433,280
Closing costs	1,940,000	22,649,545	689,794	1,394,035	292,168	2,121,758	67,563	29,154,863

ACCUMULATED AMORTIZATION

Opening accum'd amortization	-	8,315,326	306,080	371,115	155,383	1,618,856	21,213	10,787,973
Amortization	-	447,463	68,979	69,702	26,118	219,464	7,416	839,142
Disposals and write downs	-	1,082,437	-	88,411	5,652	347,764	-	1,524,264
Closing accum'd amortization	-	7,680,352	375,059	352,406	175,849	1,490,556	28,629	10,102,851

CARRYING AMOUNTS

Balance at March 31, 2022	1,940,000	14,969,193	314,735	1,041,629	116,319	631,202	38,934	19,052,012
Balance at March 31, 2021	2,490,000	17,182,739	383,714	1,403,995	164,703	769,996	46,350	22,441,497

Capital assets includes communications equipment under capital lease with a gross cost of \$689,297 (2021 - \$330,625) and accumulated amortization of \$172,693 (2021 - \$82,656).

During the year, capital assets were acquired at an aggregate cost of \$358,673 (2021 - \$428,594), of which \$345,077 (2021 - \$nil) was acquired by means of capital lease and \$13,596 (2021 - \$428,594) was acquired in cash.

Building improvements includes improvements with a carrying value of \$nil (2021 - \$154,083) and communication equipment includes equipment with a carrying value of \$nil (2021 - \$22,908) for which no amortization has been recorded during the year because they had not been placed into service.

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2022

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 (2021 - \$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 10.

7. DUE TO MINISTRY

	2022	2021
MCCSS Unauthorized Deficit Repayment Plan	-	780,785
MOH Children's Mental Health Core Services	504,864	534,516
	504,864	1,315,301

8. DEFERRED REVENUE

	2022	2021
Child Abuse donations	14,417	14,417
CTRC - White	6,540	6,540
French Language	493	493
MAG - SAP Covid Funds	-	66,843
MCCSS - Minor Capital	-	66,623
MOH - Phase 3	-	129,442
New Mentality Funding	3,859	4,180
ONFTC - FASD	16,372	16,372
ONFTC - Nobody's Perfect	44,313	44,313
Timmins Family Health Team	64,472	64,472
	150,466	413,695

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2022

9. 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:

	2022	2021
Balance, beginning of the year	5,177,518	5,226,524
Contributions received and used during the year	-	428,594
Amortization of deferred contributions related to capital assets	(331,311)	(477,600)
Write off of capital contributions related to capital assets disposed of	(592,933)	
	4,253,274	5,177,518

10. LONG-TERM DEBT

	2022	2021
First mortgage, bearing interest at prime rate (2022 - 2.7%, 2021 - 2.45%) 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 and was renewed after year end with same terms. See security below.	3,521,655	4,054,994
First mortgage, bearing interest at prime rate (2022 - 2.7%, 2021 - 2.45%) 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 2023. See security below.	761,111	827,778
	4,282,766	4,882,772
Less: current portion	(600,007)	(600,007)
	3,682,759	4,282,765

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:

2023	600,007
2024	600,007
2025	600,007
2026	600,007
2027	600,007
Thereafter	1,282,731
	4,282,766

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; and
 - (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

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2022

11. CAPITAL LEASE OBLIGATION

	2022	2021
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 \$181,844 (2021 - \$247,969), pledged as collateral.	82,469	189,082
DLL capital lease obligation payable in equal monthly instalments of \$10,229 including interest at 4.267%, due November 2024, with computer equipment, having a net book value of \$334,761 (2021 - \$nil), pledged as collateral.	308,876	-
	391,345	189,082
Less: current portion	(194,207)	(106,613)
	197,138	82,469

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

2023	206,439
2024	122,748
2025	81,832
	411,019
Less: imputed interest	(19,674)
	391,345

12. 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 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.

13. CHANGES IN NET ASSETS INVESTED IN CAPITAL ASSETS

	2022	2021
Balance, beginning of year	12,192,125	12,026,609
Amortization of deferred capital contributions	331,311	477,600
Amortization of capital assets	(839,142)	(1,015,001)
Loss on write down of capital assets	(2,316,082)	-
Capital assets	(2,823,913)	(537,401)
Purchase of capital assets	13,596	428,594
Amounts funded by deferred capital contributions	-	(428,594)
Repayment of long term debt	600,007	600,007
Repayment of capital lease obligation	142,814	102,910
Net change in capital assets	756,417	702,917
Balance, end of year	10,124,629	12,192,125

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES**NOTES TO FINANCIAL STATEMENTS (CONT'D)****YEAR ENDED MARCH 31, 2022****14. EXPENSES BY OBJECT**

	2022	2021
Advertising	22,994	11,431
Boarding rates	3,301,762	3,015,917
Occupancy costs	2,201,243	2,381,629
Office supplies and expenses	360,498	366,824
Other expenditures	521,700	472,501
Professional and consulting fees	578,712	499,467
Purchased supplies and assets	850,506	1,135,960
Salaries and benefits	26,079,590	24,540,652
Training	218,050	270,774
Travel and vehicle	468,761	346,176
	34,603,816	33,041,331
Allocated administration	1,374,494	1,537,766
Recoveries and other income	(1,680,934)	(1,815,886)
	34,297,376	32,763,211

15. 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:

2023	\$	763,669
2024	\$	733,917
2025	\$	709,589
2026	\$	672,750
2027	\$	639,630

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 \$1,802,670 (2021 - \$1,720,167) for current service and is included as an expense on the statement of operations.

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 \$49,187 (2021 - \$44,710).

17. ECONOMIC DEPENDENCE

Approximately 97% (2021 - 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, 2022

18. 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.

19. 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 2022	ACTUAL 2021
REVENUE		
Province of Ontario Grants	18,155,691	17,758,460
RECOVERIES		
Expense recoveries	442,013	473,002
Non-retainable revenue	641,247	684,627
	19,238,951	18,916,089
EXPENSES		
Salaries	10,286,730	9,406,042
Benefits	2,664,208	2,445,444
Travel	359,836	231,426
Training	134,572	150,976
Building occupancy	949,578	938,351
Professional services - non client	78,115	91,721
Program expenses	8,509	8,107
Boarding rates	3,083,762	2,918,587
Professional services - client	161,261	106,923
Personal needs	250,993	194,966
Health and related	190,201	165,510
Financial assistance	805,276	824,145
Promotion and publicity	15,137	6,104
Office administration	193,601	162,932
Miscellaneous	313,854	325,007
Technology	368,497	359,519
	19,864,130	18,335,761
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(625,178)	580,328

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	ACTUAL
	2022	2021
<hr/>		
REVENUE		
Province of Ontario Grants	1,394,906	1,305,815
RECOVERIES		
Expense recoveries	13	14
Non-retainable revenue	4,944	5,057
	<hr/>	<hr/>
	1,399,863	1,310,886
EXPENSES		
Salaries	976,016	846,592
Benefits	259,999	223,010
Travel	9,540	4,121
Training	10,490	22,722
Building occupancy	49,525	51,440
Professional services - non client	7,714	1,081
Program expenses	619	920
Promotion and publicity	505	195
Office administration	11,186	8,992
Miscellaneous	20,417	19,369
Allocated administration	139,462	130,852
Technology	21,622	21,648
	<hr/>	<hr/>
	1,507,097	1,330,942
EXCESS OF REVENUE OVER EXPENSES	(107,234)	(20,056)

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 2022	ACTUAL 2021
REVENUE		
Province of Ontario Grants	1,636,288	1,636,288
RECOVERIES		
Expense recoveries	48	1,360
Non-retainable revenue	17,163	17,637
	1,653,499	1,655,285
EXPENSES		
Salaries	981,417	957,786
Benefits	263,267	253,128
Travel	12,156	5,077
Training	12,691	18,817
Building occupancy	131,882	136,433
Professional services - non client	10,404	2,536
Program expenses	1,763	770
Professional services - client	135	22
Promotion and publicity	1,186	360
Office administration	21,344	16,308
Miscellaneous	41,733	37,247
Allocated administration	163,629	163,629
Technology	39,165	44,282
	1,680,772	1,636,395
EXCESS OF REVENUE OVER EXPENSES BEFORE DUE TO MINISTRY	(27,273)	18,890
DUE TO MINISTRY	-	(18,890)
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(27,273)	-

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 2022	ACTUAL 2021
<hr/>		
REVENUE		
Province of Ontario Grants	677,234	410,834
RECOVERIES		
Expense recoveries	3	4
Non-retainable revenue	1,401	1,426
	<hr/> 678,638	<hr/> 412,264
EXPENSES		
Salaries	313,813	271,090
Benefits	83,391	71,344
Travel	3,122	1,350
Training	3,426	3,558
Building occupancy	11,573	12,197
Professional services - non client	2,408	212
Program expenses	206	185
Promotion and publicity	99	44
Office administration	3,349	3,036
Miscellaneous	4,290	4,368
Allocated administration	67,723	41,083
Technology	5,979	6,035
	<hr/> 499,380	<hr/> 414,501
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<hr/> 179,258	<hr/> (2,238)

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 2022	ACTUAL 2021
REVENUE		
Province of Ontario Grants	654,517	654,517
RECOVERIES		
Expense recoveries	26	28
Non-retainable revenue	8,323	8,578
	662,865	663,123
EXPENSES		
Salaries	362,840	357,629
Benefits	96,128	94,200
Travel	3,443	1,536
Training	3,255	2,959
Building occupancy	64,413	75,106
Professional services - non client	2,947	1,097
Program expenses	165	148
Professional services - client	41,238	43,666
Promotion and publicity	513	109
Office administration	9,223	6,335
Miscellaneous	18,122	15,672
Allocated administration	65,452	65,452
Technology	21,329	23,418
	689,068	687,327
DEFICIENCY OF REVENUE OVER EXPENSES	(26,203)	(24,204)

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 2022	ACTUAL 2021
REVENUE		
Province of Ontario Grants	343,971	255,171
RECOVERIES		
Expense recoveries	2	2
Non-retainable revenue	770	784
	344,743	255,957
EXPENSES		
Salaries	106,685	99,898
Benefits	27,111	24,826
Travel	97	25
Training	53	9
Building occupancy	6,178	6,426
Professional services - non client	120	109
Program expenses	-	-
Promotion and publicity	51	13
Office administration	695	569
Miscellaneous	2,157	1,868
Allocated administration	34,397	25,517
Technology	2,586	2,961
	180,129	162,221
EXCESS OF REVENUE OVER EXPENSES BEFORE DUE TO MINISTRY	164,614	93,736
DUE TO MINISTRY	-	(93,736)
EXCESS OF REVENUE OVER EXPENSES	164,614	-

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 2022	ACTUAL 2021
REVENUE		
Province of Ontario Grants	2,812,374	2,735,373
RECOVERIES		
Expense recoveries	80,002	80,002
Non-retainable revenue	9,382	12,354
	2,901,758	2,827,729
EXPENSES		
Salaries	2,319,105	1,553,658
Benefits	542,937	382,783
Travel	27,597	38,949
Training	8,574	9,933
Building occupancy	152,687	120,209
Professional services - non client	29,480	2,118
Program expenses	7,361	5,819
Boarding Rates	80,000	80,254
Food	27,788	23,238
Personal needs	14	179
Promotion and publicity	1,454	220
Office administration	15,703	12,646
Capital acquisition	-	93,546
Miscellaneous	39,975	34,579
Allocated administration	281,267	266,058
Technology	40,279	40,307
	3,574,221	2,664,494
EXCESS OF REVENUE OVER EXPENSES BEFORE DUE TO MINISTRY	(672,464)	163,235
DUE TO MINISTRY	-	(163,235)
EXCESS OF REVENUE OVER EXPENSES	(672,464)	-

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 2022	ACTUAL 2021
REVENUE		
Province of Ontario Grants	1,449,359	1,449,359
RECOVERIES		
Expense recoveries	32	48
Non-retainable revenue	5,730	6,260
	1,455,121	1,455,667
EXPENSES		
Salaries	737,384	868,703
Benefits	197,153	226,512
Travel	5,625	2,518
Training	6,134	5,833
Building occupancy	70,629	68,992
Professional services - non client	4,555	1,175
Program expenses	2,210	5,602
Professional services - client	-	140
Promotion and publicity	550	142
Office administration	14,096	12,513
Miscellaneous	20,108	18,126
Allocated administration	144,937	144,936
Technology	25,605	26,725
	1,228,986	1,381,917
EXCESS OF REVENUE OVER EXPENSES BEFORE DUE TO MINISTRY	226,135	73,750
DUE TO MINISTRY	-	(73,750)
EXCESS OF REVENUE OVER EXPENSES	226,135	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES
SPECIALIZED CONSULTATION/ASSESSMENT
SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)
FOR THE YEAR ENDED MARCH 31

SCHEDULE I

	ACTUAL 2022	ACTUAL 2021
REVENUE		
Province of Ontario Grants	217,005	217,005
RECOVERIES		
Expense recoveries	6	5,005
Non-retainable revenue	5,488	5,351
	222,499	227,361
EXPENSES		
Salaries	25,175	23,752
Benefits	6,000	5,832
Travel	114	845
Training	116	9
Building occupancy	29,209	30,183
Professional services - non client	209	190
Program expenses	-	-
Professional services - client	89,757	66,203
Promotion and publicity	89	33
Office administration	2,517	1,536
Miscellaneous	4,671	3,955
Allocated administration	21,701	18,442
Technology	4,296	5,693
	183,854	156,673
EXCESS OF REVENUE OVER EXPENSES BEFORE DUE TO MINISTRY	38,646	70,688
DUE TO MINISTRY	-	(70,688)
EXCESS OF REVENUE OVER EXPENSES	38,646	-

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 2022	ACTUAL 2021
REVENUE		
Province of Ontario Grants	139,298	139,298
RECOVERIES		
Expense recoveries	2	3
Non-retainable revenue	931	949
	140,232	140,250
EXPENSES		
Salaries	82,737	81,239
Benefits	22,484	21,278
Travel	806	301
Training	740	720
Building occupancy	7,482	7,863
Professional services - non client	569	122
Program expenses	41	37
Promotion and publicity	56	20
Office administration	1,176	891
Miscellaneous	2,181	1,977
Allocated administration	13,930	13,930
Technology	3,849	4,000
	136,050	132,376
EXCESS OF REVENUE OVER EXPENSES BEFORE DUE TO MINISTRY	4,182	7,874
DUE TO MINISTRY	-	(7,874)
EXCESS OF REVENUE OVER EXPENSES	4,182	-

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 2022	ACTUAL 2021
REVENUE		
Province of Ontario Grants	159,489	18,000
EXPENSES		
Boarding rates	138,000	-
Health & Related	-	7,193
	138,000	7,193
EXCESS OF REVENUE OVER EXPENSES	21,489	10,807

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 2022	ACTUAL 2021
REVENUE		
Province of Ontario Grants	261,199	261,188
RECOVERIES		
Non-retainable revenue	123	246
	261,322	261,434
EXPENSES		
Salaries	161,864	154,260
Benefits	42,526	39,494
Travel	35	796
Training	161	7
Building occupancy	10,604	11,725
Professional services - non client	106	97
Program expenses	12,700	8,039
Promotion and publicity	45	15
Office administration	1,377	1,151
Miscellaneous	2,305	2,011
Allocated administration	26,126	26,126
Technology	3,472	4,253
	261,322	247,973
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 2022	ACTUAL 2021
REVENUE		
Province of Ontario Grants	30,000	38,800
RECOVERIES		
Non-retainable revenue	81	74
	30,081	38,874
EXPENSES		
Salaries	13,820	14,055
Benefits	3,182	3,456
Travel	65	9
Training	51	356
Building occupancy	230	233
Promotion and publicity	-	12
Office administration	39	48
Miscellaneous	4	5
Allocated administration	3,000	3,000
Technology	1,431	132
	21,822	21,308
EXCESS OF REVENUE OVER EXPENSES BEFORE DUE TO MINISTRY	8,259	17,566
DUE TO MINISTRY	-	(17,566)
EXCESS OF REVENUE OVER EXPENSES	8,259	-

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	ACTUAL
	2022	2021
<hr/>		
REVENUE		
Province of Ontario Grants	456,388	456,388
RECOVERIES		
Expense recoveries	9	-
	456,397	456,388
<hr/>		
EXPENSES		
Salaries	314,578	241,422
Benefits	82,249	62,884
Travel	211	5
Training	12	3
Building occupancy	1,500	-
Professional services - non client	5,805	3
Professional services - client	-	4,397
Promotion and publicity	1	2
Office administration	3,348	882
Miscellaneous	3,699	1,609
Allocated administration	41,557	74,825
Technology	2,518	497
	455,478	386,529
<hr/>		
EXCESS OF REVENUE OVER EXPENSES	919	69,859
<hr/>		

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	ACTUAL
	2022	2021
<hr/>		
REVENUE		
Province of Ontario Grants	96,444	96,444
RECOVERIES		
Non-retainable revenue	30	29
	96,474	96,473
<hr/>		
EXPENSES		
Salaries	48,245	33,723
Benefits	11,894	8,345
Travel	11	5
Training	35	20
Building occupancy	2,179	211
Professional services - non client	2,404	3
Promotion and publicity	1	4
Office administration	2,037	193
Miscellaneous	1,709	290
Allocated administration	18,430	8,780
Technology	1,145	160
	88,091	51,734
<hr/>		
EXCESS OF REVENUE OVER EXPENSES	8,383	44,739
<hr/>		

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 2022	ACTUAL 2021
REVENUE		
Province of Ontario Grants	100,656	100,656
EXPENSES		
Professional services - client	83,552	84,745
Allocated administration	9,650	9,650
	93,202	94,395
EXCESS OF REVENUE OVER EXPENSES	7,454	6,261

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

SCHEDULE Q

	ACTUAL	ACTUAL
	2022	2021
REVENUE		
Province of Ontario Grants	119,000	119,000
EXPENSES		
Salaries	80,176	86,774
Benefits	22,526	24,101
Travel	2	1
Training	148	2
Professional services - non client	158	143
Promotion and publicity	67	9
Office administration	337	229
Miscellaneous	2,021	1,650
Allocated administration	11,900	11,900
Technology	1,666	2,024
	119,000	126,835
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	(7,835)

**NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES
SYSTEM MGMT/MOMH**

SCHEDULE R

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

YEAR ENDED MARCH 31

	ACTUAL 2022	ACTUAL 2021
REVENUE		
Province of Ontario Grants	250,900	200,000
EXPENSES		
Salaries	100,498	95,524
Benefits	24,841	23,389
Travel (recovery)	-	(157)
Training	440	699
Building occupancy	3,278	-
Professional services - non client	4,802	-
Program expenses (recovery)	-	(32)
Office administration	472	465
Miscellaneous	126	210
Allocated administration	25,090	20,000
Technology	983	777
	160,530	140,875
EXCESS OF REVENUE OVER EXPENSES BEFORE DUE TO MINISTRY	90,370	59,125
DUE TO MINISTRY	-	(59,125)
EXCESS OF REVENUE OVER EXPENSES	90,370	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES
EDUCATIONAL LIAISON

SCHEDULE S

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

YEAR ENDED MARCH 31

	ACTUAL 2022	ACTUAL 2021
REVENUE		
Province of Ontario Grants	90,495	90,495
RECOVERIES		
Expense recoveries	-	288,066
	90,495	378,561
EXPENSES		
Salaries	65,874	148,662
Benefits	17,842	37,648
Building occupancy	-	57,630
Boarding rates	-	22,897
Personal needs	-	93,730
Office administration	162	2,163
Allocated administration	6,350	6,571
Technology	267	8,288
	90,495	377,589
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	ACTUAL
	2022	2021
<hr/>		
REVENUE		
Province of Ontario Grants	937,414	937,392
RECOVERIES		
Expense recoveries	49	103
Non-retainable revenue	18,281	18,636
	<hr/>	<hr/>
	955,743	956,130
EXPENSES		
Salaries	493,366	472,603
Benefits	139,131	126,703
Travel	5,944	2,545
Training	12,423	2,472
Building occupancy	81,331	91,505
Professional services - non client	933	847
Program expenses	1,191	2,128
Promotion and publicity	1,100	269
Office administration	15,404	15,650
Miscellaneous	12,467	11,638
Allocated administration	98,425	98,426
Technology	16,037	13,025
	<hr/>	<hr/>
	877,751	837,813
EXCESS OF REVENUE OVER EXPENSES	<hr/> 77,992	<hr/> 118,317

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

SCHEDULE U

	ACTUAL 2022	ACTUAL 2021
REVENUE		
Province of Ontario Grants	68,652	68,674
RECOVERIES		
Non-retainable revenue	1,264	1,144
	69,916	69,818
EXPENSES		
Salaries	43,171	43,249
Benefits	12,349	9,716
Travel	53	44
Training	74	1,933
Building occupancy	5,528	5,664
Professional services - non client	69	62
Personal Needs (Recovery)	- 599	-
Promotion and publicity	29	16
Office administration	494	407
Miscellaneous	916	857
Allocated administration	6,525	6,525
Technology	1,308	1,278
	69,916	69,751
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	ACTUAL
	2022	2021
<hr/>		
REVENUE		
Province of Ontario Grants	123,934	123,934
<hr/>		
EXPENSES		
Salaries	79,133	74,439
Benefits	21,872	28,417
Travel	34	15
Training	281	15
Building occupancy	3,913	4,509
Professional services - non client	127	115
Promotion and publicity	54	10
Office administration	673	763
Miscellaneous	1,694	1,551
Allocated administration	13,013	13,013
Technology	3,141	3,244
<hr/>		
	123,934	126,090
<hr/>		
EXCESS (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 2022	ACTUAL 2021
<hr/>		
REVENUE		
Province of Ontario Grants	458,457	458,457
RECOVERIES		
Non-Retainable Revenue	4	7
	458,461	458,464
<hr/>		
EXPENSES		
Salaries	292,608	231,319
Benefits	79,263	63,605
Travel	14,386	5,663
Training	2,884	2,285
Building occupancy	1,655	1,787
Professional services - non client	487	442
Program expenses	36	35
Personal Needs	-	-
Promotion and publicity	207	35
Office administration	3,287	2,887
Miscellaneous	8,052	6,004
Allocated administration	48,138	48,138
Technology	7,458	7,398
	458,461	369,598
<hr/>		
EXCESS OF REVENUE OVER EXPENSES	-	88,866
<hr/>		

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 2022	ACTUAL 2021
REVENUE		
Province of Ontario Grants	44,100	44,100
RECOVERIES		
Non-retainable revenue	1,302	1,095
	45,402	45,195
EXPENSES		
Salaries	27,473	46,490
Benefits	8,128	8,730
Travel	68	38
Training	237	116
Building occupancy	3,724	3,809
Professional services - non client	55	50
Promotion and publicity	23	22
Office administration	525	385
Miscellaneous	731	666
Allocated administration	3,380	3,380
Technology	1,059	1,098
	45,402	64,783
EXCESS (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 2022	ACTUAL 2021
REVENUE		
Province of Ontario Grants	165,392	2,039,594
RECOVERIES		
Expense recoveries	4,000	18,453
Non-retainable revenue (Recovery)	(5)	17
	169,387	2,058,064
EXPENSES		
Salaries	735,724	1,504,878
Benefits	155,045	327,126
Travel	164	26,092
Training	-	606
Building occupancy	84,892	175,260
Professional services - non client	16,121	5,162
Program expenses	58	13,967
Food	-	25,939
Personal needs	-	3,334
Health & Related	-	133
Promotion and publicity	-	86
Office administration	2,604	9,777
Miscellaneous	18,659	19,192
Allocated administration	17,365	208,383
Technology	6,580	21,751
	1,037,213	2,341,686
DEFICIENCY OF REVENUE OVER EXPENSES	(867,826)	(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 2022	ACTUAL 2021
REVENUE		
Province of Ontario Grants	72,000	72,000
RECOVERIES		
Non-retainable revenue	1,355	1,228
	73,355	73,228
EXPENSES		
Salaries	45,942	45,957
Benefits	13,063	9,308
Travel	19	25
Training	82	16
Building occupancy	4,238	5,989
Professional services - non client	62	56
Promotion and publicity	26	17
Office administration	508	2,661
Miscellaneous	795	650
Allocated administration	7,200	7,200
Technology	1,420	1,350
	73,355	73,228
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 2022	ACTUAL 2021
REVENUE		
Province of Ontario Grants	350,130	350,130
RECOVERIES		
Expense recoveries	289	(781)
Non-retainable revenue	3,246	3,501
	353,665	352,850
EXPENSES		
Salaries	208,317	107,366
Benefits	52,259	29,441
Travel	4,639	2,000
Training	119	1,000
Building occupancy	55,376	94,296
Professional services - non client	316	1,425
Program expenses	971	12,518
Promotion and publicity	134	2,190
Office administration	1,983	9,203
Miscellaneous	4,042	12,975
Allocated administration	34,083	34,084
Technology	8,877	34,202
	371,115	340,698
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(17,450)	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 2022	ACTUAL 2021
REVENUE		
Government of Canada	89,094	89,094
RECOVERIES		
Expense recoveries	6,852	-
	95,946	89,094
EXPENSES		
Salaries	62,493	55,568
Benefits	18,830	16,980
Travel	-	372
Training	36	401
Building occupancy	3,917	3,175
Professional services - non client	141	128
Program expenses	1,842	2,075
Promotion and publicity	60	8
Office administration	1,124	841
Miscellaneous	1,800	1,470
Allocated administration	4,500	4,500
Technology	1,204	3,576
	95,946	89,094
EXCESS OF REVENUE OVER EXPENSES	-	-

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

SCHEDULE AC

	ACTUAL	ACTUAL
	2022	2021
REVENUE		
Government of Canada	588,000	588,000
RECOVERIES		
Expense recoveries	104,697	29,000
Non-retainable revenue	-	10,000
	692,697	627,000
EXPENSES		
Salaries	428,084	300,397
Benefits	101,593	77,964
Travel	5,205	5,189
Training	461	3,854
Building occupancy	77,364	111,665
Professional services - non client	511	1,362
Program expenses	16,696	30,486
Promotion and publicity	217	564
Office administration	12,093	14,858
Miscellaneous	6,551	5,347
Allocated administration	32,943	32,943
Technology	10,977	20,549
	692,697	605,179
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 2022	ACTUAL 2021
REVENUE		
CDSSAB	161,736	133,245
RECOVERIES		
Expense recoveries	16,648	-
Non-retainable revenue	1,085	1,017
	179,469	134,262
EXPENSES		
Salaries	113,378	72,387
Benefits	25,592	15,003
Travel	48	602
Training	27	-
Building occupancy	17,660	16,643
Professional services - non client	45	40
Program expenses	839	6,492
Promotion and publicity	19	67
Office administration	4,791	4,622
Capital acquisition	-	2,399
Miscellaneous	572	468
Allocated administration	14,500	16,826
Technology	1,999	561
	179,469	136,111
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	(1,849)

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AE

EARLY ON! - CENTRAL

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

YEAR ENDED MARCH 31

	ACTUAL 2022	ACTUAL 2021
REVENUE		
CDSSAB	162,849	319,046
RECOVERIES		
Expense recoveries	41,324	-
Non-retainable revenue	651	1,123
	204,824	320,169
EXPENSES		
Salaries	181,525	160,344
Benefits	44,675	43,154
Travel	64	286
Training	331	25
Building occupancy	22,689	32,052
Professional services - non client	532	483
Program expenses	2,237	6,579
Promotion and publicity	227	42
Office administration	3,373	3,239
Capital acquisition	-	2,296
Miscellaneous	6,806	5,563
Allocated administration	14,500	26,226
Technology	4,738	6,750
	281,698	287,039
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(76,874)	33,130

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 2022	ACTUAL 2021
REVENUE		
Province of Ontario Grants	66,624	14,515
EXPENSES		
Building occupancy	66,624	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 2022	ACTUAL 2021
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	ACTUAL
	2022	2021
<hr/>		
REVENUE		
Province of Ontario Grants	75,000	75,000
<hr/>		
EXPENSES		
Salaries	29,047	26,614
Benefits	5,611	4,849
Travel	348	3,469
Training	13,931	4,030
Professional services - non client	-	1,461
Program expenses	2,335	4,181
Office administration	687	1,706
Allocated administration	5,321	4,984
Technology	1,253	3,529
	58,533	54,823
<hr/>		
EXCESS OF REVENUE OVER EXPENSES	16,467	20,177
<hr/>		

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 2022	ACTUAL 2021
REVENUE		
CDSSAB	-	1,732
EXPENSES		
Program expenses	-	1,732
EXCESS OF REVENUE OVER EXPENSES	-	-

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

SCHEDULE AJ

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

YEAR ENDED MARCH 31

	ACTUAL 2022	ACTUAL 2021
REVENUE		
Province of Ontario Grants	2,222	1,694
EXPENSES		
Program expenses	1,502	1,694
Office administration	69	-
Miscellaneous	650	-
	2,222	1,694
EXCESS OF REVENUE OVER EXPENSES	-	-

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

SCHEDULE AK

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

YEAR ENDED MARCH 31

	ACTUAL 2022	ACTUAL 2021
REVENUE		
Province of Ontario	196,285	699,444
EXPENSES		
Salaries	-	112,202
Benefits	-	9,297
Training	-	4,167
Building occupancy	158,607	156,096
Program expenses	-	38,449
Professional services - client	-	40,662
Office administration	8,270	50,000
Miscellaneous	-	50,000
Allocated administration	-	2,390
Technology	11,957	206,529
	178,834	669,792
EXCESS OF REVENUE OVER EXPENSES BEFORE DUE TO MINISTRY	17,450	29,652
DUE TO MINISTRY	-	(29,652)
EXCESS OF REVENUE OVER EXPENSES	17,450	-

**NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES
CENTRE OF EXCELLENCE**

SCHEDULE AL

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

YEAR ENDED MARCH 31

	ACTUAL 2022	ACTUAL 2021
REVENUE		
Province of Ontario Grants	-	20,000
EXPENSES		
Salaries	-	6,591
Benefits	-	1,648
Travel	-	157
Training	-	5,959
Program expenses	-	645
Technology	-	5,000
	-	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	ACTUAL
	2022	2021
<hr/>		
RECOVERIES		
Expense recoveries	12,642	32,348
Non-retainable revenue	66,768	56,726
	<hr/>	
	79,410	89,074
	<hr/>	
EXPENSES		
Salaries	947,288	1,029,590
Benefits	237,994	290,239
Travel	15,130	12,869
Training	6,266	9,475
Building occupancy	122,780	147,665
Professional services - non client	33,572	40,467
Promotion and publicity	1,144	822
Office administration	23,950	18,934
Miscellaneous	30,644	36,214
Allocated administration (Recovery)	(1,374,494)	(1,537,766)
Technology	35,138	40,565
	<hr/>	
	79,410	89,074
	<hr/>	
EXCESS OF REVENUE OVER EXPENSES	-	-