

**NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED MARCH 31, 2023**

# **NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES**

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### **YEAR ENDED MARCH 31, 2023**

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## MANAGEMENT'S RESPONSIBILITY

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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 27, 2023



Mr. Cleo Charlebois  
Executive Director



Mr. Paul Ethier  
Director of Corporate Services

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## INDEPENDENT AUDITOR'S REPORT

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

### Qualified 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, 2023, 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, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2023, 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 Qualified Opinion

Canadian public sector accounting standards require the Organization to recognize a liability for obligations to retire capital assets from service. We were unable to obtain sufficient audit evidence to determine whether a material liability exists related to retiring the buildings that it owns. If a material liability did exist, the Organization's assets retirement obligations and capital assets net of amortization would be understated as at March 31, 2023 and the excess of revenues over expenses would be overstated by the annual amortization and accretion expenses for the year ended March 31, 2023. The audit opinion of the financial statements was qualified because of the possible effects of this departure from Canadian public sector accounting standards.

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 27, 2023

*MNP LLP*

Chartered Professional Accountants  
Licensed Public Accountants

## NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31

	2023	2022 <i>Restated</i>
<b>ASSETS</b>		
CURRENT ASSETS		
Cash	2,421,623	1,704,325
Accounts receivable (Note 4)	1,025,836	314,588
Prepaid expenses	17,600	21,600
	<b>3,465,059</b>	2,040,513
Capital assets (Note 7)	<b>18,486,191</b>	19,052,012
	<b>21,951,250</b>	21,092,525
<b>LIABILITIES</b>		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities (Note 9)	3,101,016	3,490,094
Due to Ministry (Note 10)	504,864	504,864
Deferred revenue (Note 11)	235,226	241,707
Current portion of long term debt (Note 13)	600,007	600,007
Current portion of capital lease obligation (Note 14)	116,248	194,207
	<b>4,557,361</b>	5,030,879
Deferred contributions related to capital assets (Note 12)	4,271,023	4,253,274
Long term debt (Note 13)	3,082,752	3,682,759
Capital lease obligation (Note 14)	80,471	197,138
	<b>11,991,607</b>	13,164,050
Contingencies (Note 15)		
<b>NET ASSETS</b>		
Unrestricted net deficit	(376,049)	(2,196,154)
Equity in capital assets (Note 16)	10,335,692	10,124,629
	<b>9,959,643</b>	7,928,475
	<b>21,951,250</b>	21,092,525

Approved by:



Director



Director

## NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31

	ACTUAL 2023	ACTUAL 2022
<b>REVENUE</b>		
Grants and other	32,767,362	32,607,100
Transfer to deferred capital contributions (Note 12)	(250,526)	-
Amortization of deferred capital contributions (Note 12)	232,777	331,311
	<b>32,749,613</b>	<b>32,938,411</b>
<b>EXPENSES (Note 17)</b>		
Child Welfare	17,847,698	18,217,114
Children's Mental Health	10,928,953	10,889,123
Youth Justice	1,967,316	3,006,672
Brighter Futures	676,636	677,094
Early ON	270,556	387,565
Other Programs	36,799	239,589
Amortization of capital assets	816,347	839,142
Adjustment to accrued wage liabilities	(114,678)	41,077
Transfer to capital assets	(250,526)	-
	<b>32,179,101</b>	<b>34,297,376</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES BEFORE OTHER ITEMS</b>	<b>570,512</b>	<b>(1,358,965)</b>
<b>LOSS ON WRITE DOWN OF CAPITAL ASSETS</b>	<b>-</b>	<b>(2,316,082)</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>570,512</b>	<b>(3,675,047)</b>

## NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## STATEMENT OF CHANGES IN NET ASSETS

## YEAR ENDED MARCH 31

	EQUITY IN CAPITAL ASSETS	UNRESTRICTED	2023 TOTAL	2022 TOTAL
Balance, beginning of year	10,124,629	(2,196,154)	<b>7,928,475</b>	12,435,792
Excess (deficiency) of revenue over expenses (Note 16)	(583,570)	1,154,082	<b>570,512</b>	(3,675,047)
Net change in capital assets (Note 16)	794,633	(794,633)	-	-
Settlement of prior year funding	-	1,460,656	<b>1,460,656</b>	(832,270)
Balance, end of year	10,335,692	(376,049)	<b>9,959,643</b>	7,928,475



## NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31

	2023	2022 <i>Restated</i>
<b>OPERATING ACTIVITIES</b>		
Excess (deficiency) of revenue over expenses	570,512	(3,675,047)
Items not affecting cash:		
Amortization of capital assets	816,347	839,142
Amortization of deferred capital contributions	(232,777)	(331,311)
Loss on write down of capital assets	-	2,316,082
Adjustment to prior year funding	878,828	(832,270)
	<b>2,032,910</b>	<b>(1,683,404)</b>
Changes in non-cash working capital:		
Accounts receivable	(129,420)	3,079,938
Prepaid expenses	4,000	(8,900)
Accounts payable and accrued liabilities	(389,078)	(510,495)
Due to Ministry	-	(810,437)
Deferred revenue	(6,481)	(318,561)
Due to Foundation	-	1,632
	<b>1,511,931</b>	<b>(250,227)</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of long-term debt	(600,007)	(600,007)
Repayment of capital lease obligation	(194,626)	(142,814)
Deferred contributions received	250,526	-
	<b>(544,107)</b>	<b>(742,821)</b>
<b>CAPITAL ACTIVITIES</b>		
Acquisition of capital assets	(250,526)	(13,596)
Increase (decrease) in cash	717,298	(1,006,644)
Cash, beginning of year	1,704,325	2,710,969
Cash, end of year	<b>2,421,623</b>	<b>1,704,325</b>
<b>SUPPLEMENTARY CASH FLOW INFORMATION</b>		
Interest paid on long-term debt and capital lease obligation	192,735	100,219

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2023

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### 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.

#### 1. CORRECTION OF AN ERROR

During the year, the Organization determined the trust assets and liabilities previously presented in the "Statement of Financial Position" should be excluded as the funds are being administered by them but are on behalf of beneficiaries. The impact of the correction resulted in removal of trust assets and liabilities of \$1,368,509 from the "Statement of Financial Position". It was also determined that of those assets and liabilities, \$91,391 did not meet the definition of being held in trust. The cash and deferred revenues have been increased by \$91,391. In the "Statement of Cash Flows", the beginning cash increased by \$146,573, the ending cash increased by \$91,391 and the use of deferred revenue increased by \$55,182.

#### 2. CHANGE IN ACCOUNTING POLICY

Effective April 1, 2022, the Organization adopted the Public Sector Accounting Board's (PSAB) new standard for the recognition, measurement and disclosure of a liability for asset retirement obligations under PS 3280 Asset Retirement Obligations. The new standard establishes when to recognize and how to measure a liability for an asset retirement obligation, and provides the related financial statement presentation and disclosure requirements. Pursuant to these recommendations, the change was applied prospectively, and prior periods have not been restated.

Previously, the Organization did not recognize any liability for obligations to retire capital assets from service. Under the new standard, a liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset when certain criteria are met, as described in Note 3.

There was no material impact on the financial statements from the prospective application of the new accounting recommendations.

#### 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

##### (a) CASH AND CASH EQUIVALENTS

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

##### (b) CAPITAL ASSETS

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution 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.

	<b>Rate</b>
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.

# **NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES**

## **NOTES TO FINANCIAL STATEMENTS (CONT'D)**

**YEAR ENDED MARCH 31, 2023**

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### **3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

#### **(c) LONG-LIVED ASSETS**

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

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

#### **(d) VACATION PAY**

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

#### **(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) 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, 2023**

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### **3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

#### **(h) 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.

#### **(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.

#### **(j) TRUST FUNDS**

Trust funds and their related operations administered by the Organization are not included in the financial statements.

#### **(k) ASSET RETIREMENT OBLIGATIONS**

A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a capital asset (or a component thereof) at the financial statement date when there is a legal obligation for the Organization to incur retirement costs in relation to a tangible capital asset (or component thereof), the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at March 31, 2023. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or otherwise extinguish an asset retirement obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related capital asset (or component thereof). The asset retirement cost is amortized over the useful life of the related asset.

At each financial reporting date, the Organization reviews the carrying amount of the liability. The Organization recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related capital asset.

The Organization continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2023

### 4. ACCOUNTS RECEIVABLE

	2023	2022
HST Recoverable	139,360	96,864
Receivable from Ministry	581,828	-
Other receivables	304,648	217,724
	<b>1,025,836</b>	<b>314,588</b>

### 5. RELATED PARTY TRANSACTIONS

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.

### 6. TRUST ACCOUNTS

Trust funds administered by the Organization have not been included in the "Statement of Financial Position" nor have their operations been included in the "Statement of Operations" as such balances are in trust by the Organization for the benefit of others.

	2023	2022
RESP	1,042,346	984,075
OCBe	92,059	110,397
Disability pension, death benefit and criminal injuries	81,514	80,200
UCCB	98,931	102,446
	<b>1,314,850</b>	<b>1,277,118</b>

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2023

### 7. CAPITAL ASSETS

<b>COST</b>	Land	Buildings	Land improvements	Building improvements	Furniture	Communication equipment	Vehicles	<b>Total</b>
Opening costs	1,940,000	22,649,545	689,794	1,394,035	292,168	2,121,758	67,563	<b>29,154,863</b>
Additions	-	-	-	72,490	-	178,036	-	<b>250,526</b>
Closing costs	1,940,000	22,649,545	689,794	1,466,525	292,168	2,299,794	67,563	<b>29,405,389</b>
<b>ACCUMULATED AMORTIZATION</b>								
Opening accum'd amortization	-	7,680,352	375,059	352,406	175,849	1,490,556	28,629	<b>10,102,851</b>
Amortization	-	441,916	68,979	69,702	22,585	205,749	7,416	<b>816,347</b>
Closing accum'd amortization	-	8,122,268	444,038	422,108	198,434	1,696,305	36,045	<b>10,919,198</b>
<b>CARRYING AMOUNTS</b>								
Balance at March 31, 2023	1,940,000	14,527,277	245,756	1,044,417	93,734	603,489	31,518	<b>18,486,191</b>
Balance at March 31, 2022	1,940,000	14,969,193	314,735	1,041,629	116,319	631,202	38,934	<b>19,052,012</b>

Capital assets includes communications equipment under capital lease with a gross cost of \$358,673 (2022 - \$689,697) and accumulated amortization of \$95,646 (2022 - \$172,693).

During the year, capital assets were acquired at an aggregate cost of \$250,526 (2022 - \$358,673), of which \$nil (2022 - \$345,077) was acquired by means of capital lease and \$250,526 (2022 - \$13,596) was acquired in cash.

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2023

### 8. 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 (2022 - \$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 13.

### 9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2023	2022
Trade payables and accruals	1,186,318	813,320
Accrued wages and other entitlements	1,649,870	2,645,501
Payroll remittances	264,828	31,273
	<b>3,101,016</b>	<b>3,490,094</b>

### 10. DUE TO MINISTRY

	2023	2022
MOH Children's Mental Health Core Services	504,864	504,864

### 11. DEFERRED REVENUE

	2023	2022
		<i>Restated</i>
Child Abuse donations	14,417	14,417
CTRC - White	6,540	6,540
French Language	493	493
New Mentality Funding	23,146	3,859
ONFTC - FASD	16,372	16,372
ONFTC - Nobody's Perfect	44,313	44,313
Timmins Family Health Team	64,472	64,472
Other	65,473	91,241
	<b>235,226</b>	<b>241,707</b>

# NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

## NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2023

### 12. 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:

	2023	2022
Balance, beginning of the year	4,253,274	5,177,518
Contributions received and used during the year	250,526	-
Amortization of deferred contributions related to capital assets	(232,777)	(331,311)
Write off of capital contributions related to capital assets disposed of	-	(592,933)
	<b>4,271,023</b>	<b>4,253,274</b>

### 13. LONG-TERM DEBT

	2023	2022
First mortgage, bearing interest at prime rate (2023 - 6.2%, 2022 - 2.7%) 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 May 2024. See security below.	2,988,315	3,521,655
First mortgage, bearing interest at prime rate (2023 - 6.2%, 2022 - 2.7%) 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 and was renewed after year end with same terms. See security below.	694,444	761,111
	<b>3,682,759</b>	<b>4,282,766</b>
Less: current portion	<b>(600,007)</b>	<b>(600,007)</b>
	<b>3,082,752</b>	<b>3,682,759</b>

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:

2024	600,007
2025	600,007
2026	600,007
2027	600,007
2028	600,007
Thereafter	682,724
	<b>3,682,759</b>

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, 2023**

**14. CAPITAL LEASE OBLIGATION**

	<b>2023</b>	<b>2022</b>
TD capital lease obligation repaid during the year.	-	82,469
DLL capital lease obligation payable in equal monthly instalments of \$10,229 including interest at 4.518%, due November 2024, with computer equipment, having a net book value of \$263,027 (2022 - \$334,761), pledged as collateral.	<b>196,719</b>	308,876
	<b>196,719</b>	391,345
Less: current portion	<b>(116,248)</b>	(194,207)
	<b>80,471</b>	197,138

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

2024	122,748
2025	81,832
	204,580
Less: imputed interest	(7,861)
	<b>196,719</b>

**15. 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.

**16. CHANGES IN NET ASSETS INVESTED IN CAPITAL ASSETS**

	<b>2023</b>	<b>2022</b>
Balance, beginning of year	<b>10,124,629</b>	12,192,125
Amortization of deferred capital contributions	<b>232,777</b>	331,311
Amortization of capital assets	<b>(816,347)</b>	(839,142)
Loss on write down of capital assets	-	(2,316,082)
Capital assets	<b>(583,570)</b>	(2,823,913)
Purchase of capital assets	<b>250,526</b>	13,596
Amounts funded by deferred capital contributions	<b>(250,526)</b>	-
Repayment of long term debt	<b>600,007</b>	600,007
Repayment of capital lease obligation	<b>194,626</b>	142,814
Net change in capital assets	<b>794,633</b>	756,417
Balance, end of year	<b>10,335,692</b>	10,124,629

**NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES****NOTES TO FINANCIAL STATEMENTS (CONT'D)****YEAR ENDED MARCH 31, 2023****17. EXPENSES BY OBJECT**

	<b>2023</b>	<b>2022</b>
Advertising	54,491	22,994
Boarding rates	3,298,132	3,301,762
Occupancy costs	2,467,268	2,201,243
Office supplies and expenses	303,932	360,498
Other expenditures	701,194	521,700
Professional and consulting fees	527,718	578,712
Purchased supplies and assets	732,772	850,506
Salaries and benefits	23,425,884	26,079,590
Training	187,470	218,050
Travel and vehicle	610,743	468,761
	<b>32,309,604</b>	<b>34,603,816</b>
Allocated administration	1,341,388	1,374,494
Recoveries and other income	(1,471,891)	(1,680,934)
	<b>32,179,101</b>	<b>34,297,376</b>

**18. 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:

2024	\$	705,972
2025	\$	672,329
2026	\$	643,770
2027	\$	614,790
2028	\$	597,195

**19. 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 \$1,654,682 (2022 - \$1,802,670) 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 \$51,102 (2022 - \$49,187).

**20. ECONOMIC DEPENDENCE**

Approximately 97% (2022 - 97%) 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, 2023**

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**21. 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.

**22. 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**

	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>
<b>REVENUE</b>		
Province of Ontario Grants	<b>18,582,212</b>	18,155,691
<b>RECOVERIES</b>		
Expense recoveries	<b>410,684</b>	442,013
Non-retainable revenue	<b>636,577</b>	641,247
	<b>19,629,473</b>	19,238,951
<b>EXPENSES</b>		
Salaries	<b>9,737,941</b>	10,286,730
Benefits	<b>2,635,690</b>	2,664,208
Travel	<b>423,325</b>	359,836
Training and recruitment	<b>135,773</b>	134,572
Building occupancy	<b>1,068,208</b>	949,578
Professional services - non client	<b>65,694</b>	78,115
Program expenses	<b>15,737</b>	8,509
Boarding rates	<b>2,975,331</b>	3,083,762
Professional services - client	<b>149,178</b>	161,261
Personal needs	<b>248,211</b>	250,993
Health and related	<b>140,105</b>	190,201
Financial assistance	<b>867,828</b>	805,276
Promotion and publicity	<b>31,427</b>	15,137
Office administration	<b>156,479</b>	193,601
Miscellaneous	<b>385,160</b>	313,854
Technology	<b>475,907</b>	368,497
	<b>19,511,994</b>	19,864,130
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>117,479</b>	<b>(625,178)</b>

**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**

	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>
<b>REVENUE</b>		
Province of Ontario Grants	<b>1,394,615</b>	1,394,906
<b>RECOVERIES</b>		
Expense recoveries	<b>11,695</b>	13
Non-retainable revenue	<b>5,073</b>	4,944
	<b>1,411,383</b>	1,399,863
<b>EXPENSES</b>		
Salaries	<b>1,126,555</b>	976,016
Benefits	<b>314,051</b>	259,999
Travel	<b>11,051</b>	9,540
Training and recruitment	<b>4,635</b>	10,490
Building occupancy	<b>54,947</b>	49,525
Professional services - non client	<b>4,487</b>	7,714
Program expenses	<b>820</b>	619
Promotion and publicity	<b>1,262</b>	505
Office administration	<b>10,699</b>	11,186
Miscellaneous	<b>23,479</b>	20,417
Allocated administration	<b>139,462</b>	139,462
Technology	<b>29,988</b>	21,622
	<b>1,721,438</b>	1,507,097
<b>DEFICIENCY OF REVENUE OVER EXPENSES</b>	<b>(310,055)</b>	(107,234)

**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 2023	ACTUAL 2022
<b>REVENUE</b>		
Province of Ontario Grants	1,646,288	1,636,288
<b>RECOVERIES</b>		
Expense recoveries	15,512	48
Non-retainable revenue	17,647	17,163
	<b>1,679,447</b>	<b>1,653,499</b>
<b>EXPENSES</b>		
Salaries	1,042,865	981,417
Benefits	288,982	263,267
Travel	17,466	12,156
Training and recruitment	10,279	12,691
Building occupancy	145,435	131,882
Professional services - non client	6,635	10,404
Program expenses	3,504	1,763
Professional services - client	135	135
Promotion and publicity	4,960	1,186
Office administration	17,498	21,344
Miscellaneous	49,701	41,733
Allocated administration	163,629	163,629
Technology	62,447	39,165
	<b>1,813,536</b>	<b>1,680,772</b>
<b>DEFICIENCY OF REVENUE OVER EXPENSES</b>	<b>(134,089)</b>	<b>(27,273)</b>

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

**SCHEDULE D**

**CRISIS SERVICES**

**SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)**

**FOR THE YEAR ENDED MARCH 31**

	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>
<b>REVENUE</b>		
Province of Ontario Grants	<b>677,234</b>	677,234
<b>RECOVERIES</b>		
Expense recoveries	<b>3,895</b>	3
Non-retainable revenue	<b>1,431</b>	1,401
	<b>682,560</b>	678,638
<b>EXPENSES</b>		
Salaries	<b>379,450</b>	313,813
Benefits	<b>105,125</b>	83,391
Travel	<b>6,887</b>	3,122
Training and recruitment	<b>1,410</b>	3,426
Building occupancy	<b>13,099</b>	11,573
Professional services - non client	<b>1,333</b>	2,408
Program expenses	<b>271</b>	206
Promotion and publicity	<b>250</b>	99
Office administration	<b>3,302</b>	3,349
Miscellaneous	<b>4,853</b>	4,290
Allocated administration	<b>67,723</b>	67,723
Technology	<b>8,571</b>	5,979
	<b>592,272</b>	499,380
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>90,287</b>	179,258

**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 2023	ACTUAL 2022
<b>REVENUE</b>		
Province of Ontario Grants	<b>654,517</b>	654,517
<b>RECOVERIES</b>		
Expense recoveries	<b>3,704</b>	26
Non-retainable revenue	<b>8,533</b>	8,323
	<b>666,755</b>	662,865
<b>EXPENSES</b>		
Salaries	<b>380,981</b>	362,840
Benefits	<b>103,218</b>	96,128
Travel	<b>5,396</b>	3,443
Training and recruitment	<b>2,070</b>	3,255
Building occupancy	<b>70,421</b>	64,413
Professional services - non client	<b>2,084</b>	2,947
Program expenses	<b>234</b>	165
Professional services - client	<b>31,365</b>	41,238
Promotion and publicity	<b>1,300</b>	513
Office administration	<b>6,865</b>	9,223
Miscellaneous	<b>21,570</b>	18,122
Allocated administration	<b>65,452</b>	65,452
Technology	<b>29,612</b>	21,329
	<b>720,566</b>	689,068
<b>DEFICIENCY OF REVENUE OVER EXPENSES</b>	<b>(53,812)</b>	<b>(26,203)</b>



**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**

	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>
<hr/>		
<b>REVENUE</b>		
Province of Ontario Grants	<b>343,971</b>	343,971
<b>RECOVERIES</b>		
Expense recoveries	<b>2</b>	2
Non-retainable revenue	<b>584</b>	770
	<hr/> <b>344,557</b>	<hr/> 344,743
<b>EXPENSES</b>		
Salaries	<b>114,881</b>	106,685
Benefits	<b>30,565</b>	27,111
Travel	<b>1,477</b>	97
Training and recruitment	<b>121</b>	53
Building occupancy	<b>6,676</b>	6,178
Professional services - non client	<b>120</b>	120
Program expenses	<b>3</b>	-
Promotion and publicity	<b>129</b>	51
Office administration	<b>891</b>	695
Miscellaneous	<b>2,465</b>	2,157
Allocated administration	<b>34,397</b>	34,397
Technology	<b>3,251</b>	2,586
	<hr/> <b>194,976</b>	<hr/> 180,129
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<hr/> <b>149,581</b>	<hr/> 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**

	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>
<b>REVENUE</b>		
Province of Ontario Grants	<b>2,812,674</b>	2,812,374
<b>RECOVERIES</b>		
Expense recoveries	<b>89,902</b>	80,002
Non-retainable revenue	<b>2,300</b>	9,382
	<b>2,904,876</b>	2,901,758
<b>EXPENSES</b>		
Salaries	<b>1,693,309</b>	2,319,105
Benefits	<b>406,524</b>	542,937
Travel	<b>40,039</b>	27,597
Training and recruitment	<b>5,753</b>	8,574
Building occupancy	<b>209,780</b>	152,687
Professional services - non client	<b>7,882</b>	29,480
Program expenses	<b>24,144</b>	7,361
Boarding Rates	<b>90,301</b>	80,000
Food	<b>27,620</b>	27,788
Personal needs	<b>610</b>	14
Promotion and publicity	<b>2,620</b>	1,454
Office administration	<b>20,876</b>	15,703
Miscellaneous	<b>46,219</b>	39,975
Allocated administration	<b>281,267</b>	281,267
Technology	<b>57,866</b>	40,279
	<b>2,914,809</b>	3,574,221
<b>DEFICIENCY OF REVENUE OVER EXPENSES</b>	<b>(9,934)</b>	<b>(672,464)</b>

**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 2023	ACTUAL 2022
<b>REVENUE</b>		
Province of Ontario Grants	1,449,350	1,449,359
<b>RECOVERIES</b>		
Expense recoveries	5,869	32
Non-retainable revenue	5,982	5,730
	<b>1,461,201</b>	<b>1,455,121</b>
<b>EXPENSES</b>		
Salaries	735,009	737,384
Benefits	200,547	197,153
Travel	10,055	5,625
Training and recruitment	2,538	6,134
Building occupancy	90,788	70,629
Professional services - non client	2,940	4,555
Program expenses	8,335	2,210
Promotion and publicity	1,383	550
Office administration	11,062	14,096
Miscellaneous	23,734	20,108
Allocated administration	144,936	144,937
Technology	38,369	25,605
	<b>1,269,697</b>	<b>1,228,986</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>191,504</b>	<b>226,135</b>

**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**

	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>
<b>REVENUE</b>		
Province of Ontario Grants	<b>217,005</b>	217,005
<b>RECOVERIES</b>		
Expense recoveries	<b>6</b>	6
Non-retainable revenue	<b>5,511</b>	5,488
	<b>222,522</b>	222,499
<b>EXPENSES</b>		
Salaries	<b>11,232</b>	25,175
Benefits	<b>3,199</b>	6,000
Travel	<b>201</b>	114
Training and recruitment	<b>250</b>	116
Building occupancy	<b>32,679</b>	29,209
Professional services - non client	<b>209</b>	209
Professional services - client	<b>83,126</b>	89,757
Promotion and publicity	<b>221</b>	89
Office administration	<b>1,807</b>	2,517
Miscellaneous	<b>5,077</b>	4,671
Allocated administration	<b>21,701</b>	21,701
Technology	<b>6,613</b>	4,296
	<b>166,315</b>	183,854
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>56,207</b>	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**

	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>
<b>REVENUE</b>		
Province of Ontario Grants	<b>139,298</b>	139,298
<b>RECOVERIES</b>		
Expense recoveries	<b>781</b>	2
Non-retainable revenue	<b>952</b>	931
	<b>141,030</b>	140,232
<b>EXPENSES</b>		
Salaries	<b>85,248</b>	82,737
Benefits	<b>23,715</b>	22,484
Travel	<b>1,124</b>	806
Training and recruitment	<b>446</b>	740
Building occupancy	<b>8,191</b>	7,482
Professional services - non client	<b>353</b>	569
Program expenses	<b>53</b>	41
Promotion and publicity	<b>144</b>	56
Office administration	<b>942</b>	1,176
Miscellaneous	<b>2,540</b>	2,181
Allocated administration	<b>13,930</b>	13,930
Technology	<b>4,940</b>	3,849
	<b>141,626</b>	136,050
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>(596)</b>	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**

	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>
<b>REVENUE</b>		
Province of Ontario Grants	<b>237,250</b>	159,489
<b>EXPENSES</b>		
Boarding rates	<b>232,500</b>	138,000
	<b>232,500</b>	138,000
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>4,750</b>	21,489

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

**SCHEDULE L**

**ISC-URBAN**

**SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)**

**FOR THE YEAR ENDED MARCH 31**

	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>
<b>REVENUE</b>		
Province of Ontario Grants	<b>261,188</b>	261,199
<b>RECOVERIES</b>		
Non-retainable revenue	<b>200</b>	123
	<b>261,388</b>	261,322
<b>EXPENSES</b>		
Salaries	<b>160,297</b>	161,864
Benefits	<b>42,908</b>	42,526
Travel	<b>125</b>	35
Training and recruitment	<b>184</b>	161
Building occupancy	<b>7,451</b>	10,604
Professional services - non client	<b>106</b>	106
Program expenses	<b>16,250</b>	12,700
Promotion and publicity	<b>112</b>	45
Office administration	<b>1,258</b>	1,377
Miscellaneous	<b>2,529</b>	2,305
Allocated administration	<b>26,120</b>	26,126
Technology	<b>4,047</b>	3,472
	<b>261,388</b>	261,322
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>-</b>	<b>-</b>

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

	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>
<b>REVENUE</b>		
Province of Ontario Grants	<b>30,000</b>	30,000
<b>RECOVERIES</b>		
Expense recoveries	<b>36,000</b>	-
Non-retainable revenue	<b>79</b>	81
	<b>66,079</b>	30,081
<b>EXPENSES</b>		
Salaries	<b>10,981</b>	13,820
Benefits	<b>2,732</b>	3,182
Travel	<b>195</b>	65
Training and recruitment	<b>45</b>	51
Building occupancy	<b>271</b>	230
Promotion and publicity	<b>6</b>	-
Office administration	<b>46</b>	39
Miscellaneous	<b>5</b>	4
Allocated administration	<b>3,000</b>	3,000
Technology	<b>48,798</b>	1,431
	<b>66,079</b>	21,822
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>-</b>	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**

	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>
<b>REVENUE</b>		
Province of Ontario Grants	<b>456,388</b>	456,388
<b>RECOVERIES</b>		
Expense recoveries	-	9
	<b>456,388</b>	456,397
<b>EXPENSES</b>		
Salaries	<b>284,038</b>	314,578
Benefits	<b>76,190</b>	82,249
Travel	<b>8,077</b>	211
Training and recruitment	<b>111</b>	12
Building occupancy	<b>27,072</b>	1,500
Professional services - non client	<b>5,003</b>	5,805
Program expenses	<b>2</b>	-
Promotion and publicity	<b>11</b>	1
Office administration	<b>3,996</b>	3,348
Miscellaneous	<b>3,016</b>	3,699
Allocated administration	<b>45,639</b>	41,557
Technology	<b>3,231</b>	2,518
	<b>456,388</b>	455,478
<b>EXCESS OF REVENUE OVER EXPENSES</b>	-	919

**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**

	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>
<b>REVENUE</b>		
Province of Ontario Grants	<b>61,444</b>	96,444
<b>RECOVERIES</b>		
Non-retainable revenue	<b>30</b>	30
	<b>61,474</b>	96,474
<b>EXPENSES</b>		
Salaries	<b>29,356</b>	48,245
Benefits	<b>7,315</b>	11,894
Travel	<b>70</b>	11
Training and recruitment	<b>42</b>	35
Building occupancy	<b>6,133</b>	2,179
Professional services - non client	<b>3</b>	2,404
Promotion and publicity	<b>9</b>	1
Office administration	<b>2,550</b>	2,037
Miscellaneous	<b>2,011</b>	1,709
Allocated administration	<b>8,780</b>	18,430
Technology	<b>5,204</b>	1,145
	<b>61,474</b>	88,091
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>-</b>	<b>8,383</b>

**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**

	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>
<b>REVENUE</b>		
Province of Ontario Grants	<b>100,656</b>	100,656
<b>RECOVERIES</b>		
Expense Recoveries	<b>315</b>	-
	<b>100,971</b>	100,656
<b>EXPENSES</b>		
Travel	<b>52</b>	-
Professional services - client	<b>86,269</b>	83,552
Food	<b>1,489</b>	-
Allocated administration	<b>9,650</b>	9,650
	<b>97,460</b>	93,202
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>3,511</b>	7,454

**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**

	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>
<b>REVENUE</b>		
Province of Ontario Grants	<b>119,000</b>	119,000
<b>EXPENSES</b>		
Salaries	<b>80,260</b>	80,176
Benefits	<b>21,062</b>	22,526
Travel	<b>39</b>	2
Training and recruitment	<b>125</b>	148
Professional services - non client	<b>157</b>	158
Promotion and publicity	<b>166</b>	67
Office administration	<b>457</b>	337
Miscellaneous	<b>2,514</b>	2,021
Allocated administration	<b>11,900</b>	11,900
Technology	<b>2,320</b>	1,666
	<b>119,000</b>	119,000
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>-</b>	<b>-</b>

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

**SCHEDULE R**

**SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)**

**YEAR ENDED MARCH 31**

	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>
<b>REVENUE</b>		
Province of Ontario Grants	<b>250,900</b>	250,900
<b>EXPENSES</b>		
Salaries	<b>103,259</b>	100,498
Benefits	<b>26,070</b>	24,841
Travel (recovery)	<b>6,501</b>	-
Training and recruitment	<b>841</b>	440
Building occupancy	<b>28,502</b>	3,278
Professional services - non client	<b>25,000</b>	4,802
Office administration	<b>575</b>	472
Miscellaneous	<b>129</b>	126
Allocated administration	<b>25,099</b>	25,090
Technology	<b>14,017</b>	983
	<b>229,993</b>	160,530
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>20,907</b>	90,370

**NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES**  
**EDUCATIONAL LIAISON**

**SCHEDULE S**

**SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)**

**YEAR ENDED MARCH 31**

	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>
<b>REVENUE</b>		
Province of Ontario Grants	<b>90,495</b>	90,495
	<b>90,495</b>	90,495
<b>EXPENSES</b>		
Salaries	<b>64,487</b>	65,874
Benefits	<b>16,499</b>	17,842
Office administration	<b>236</b>	162
Allocated administration	<b>9,050</b>	6,350
Technology	<b>223</b>	267
	<b>90,495</b>	90,495
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>-</b>	-

**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**

	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>
<b>REVENUE</b>		
Province of Ontario Grants	<b>897,404</b>	937,414
<b>RECOVERIES</b>		
Expense recoveries	<b>49</b>	49
Non-retainable revenue	<b>18,395</b>	18,281
	<b>915,847</b>	955,743
<b>EXPENSES</b>		
Salaries	<b>380,954</b>	493,366
Benefits	<b>109,888</b>	139,131
Travel	<b>11,558</b>	5,944
Training and recruitment	<b>4,406</b>	12,423
Building occupancy	<b>158,873</b>	81,331
Professional services - non client	<b>931</b>	933
Program expenses	<b>6,599</b>	1,191
Promotion and publicity	<b>983</b>	1,100
Office administration	<b>17,419</b>	15,404
Miscellaneous	<b>15,368</b>	12,467
Allocated administration	<b>85,942</b>	98,425
Technology	<b>28,800</b>	16,037
	<b>821,721</b>	877,751
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>94,126</b>	77,992

**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**

	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>
<b>REVENUE</b>		
Province of Ontario Grants	<b>68,652</b>	68,652
<b>RECOVERIES</b>		
Expense recoveries	<b>1,786</b>	-
Non-retainable revenue	<b>1,230</b>	1,264
	<b>71,668</b>	69,916
<b>EXPENSES</b>		
Salaries	<b>41,175</b>	43,171
Benefits	<b>11,585</b>	12,349
Travel	<b>2,842</b>	53
Training and recruitment	<b>48</b>	74
Building occupancy	<b>5,922</b>	5,528
Professional services - non client	<b>68</b>	69
Personal Needs (Recovery)	-	(599)
Promotion and publicity	<b>72</b>	29
Office administration	<b>300</b>	494
Miscellaneous	<b>1,130</b>	916
Allocated administration	<b>6,865</b>	6,525
Technology	<b>1,660</b>	1,308
	<b>71,668</b>	69,916
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>-</b>	<b>-</b>



**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**

	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>
<b>REVENUE</b>		
Province of Ontario Grants	<b>123,934</b>	123,934
<b>EXPENSES</b>		
Salaries	<b>81,546</b>	79,133
Benefits	<b>22,944</b>	21,872
Travel	<b>235</b>	34
Training and recruitment	<b>85</b>	281
Building occupancy	<b>1,529</b>	3,913
Professional services - non client	<b>127</b>	127
Promotion and publicity	<b>135</b>	54
Office administration	<b>223</b>	673
Miscellaneous	<b>2,089</b>	1,694
Allocated administration	<b>12,393</b>	13,013
Technology	<b>2,629</b>	3,141
	<b>123,934</b>	123,934
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>-</b>	<b>-</b>

**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**

	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>
<b>REVENUE</b>		
Province of Ontario Grants	<b>458,457</b>	458,457
<b>RECOVERIES</b>		
Non-Retainable Revenue	<b>6</b>	4
	<b>458,463</b>	458,461
<b>EXPENSES</b>		
Salaries	<b>282,774</b>	292,608
Benefits	<b>75,888</b>	79,263
Travel	<b>24,397</b>	14,386
Training and recruitment	<b>2,333</b>	2,884
Building occupancy	<b>1,186</b>	1,655
Professional services - non client	<b>486</b>	487
Program expenses	<b>311</b>	36
Professional services - client	<b>3,629</b>	-
Promotion and publicity	<b>521</b>	207
Office administration	<b>2,629</b>	3,287
Miscellaneous	<b>8,007</b>	8,052
Allocated administration	<b>45,846</b>	48,138
Technology	<b>10,457</b>	7,458
	<b>458,463</b>	458,461
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>-</b>	<b>-</b>

**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**

	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>
<b>REVENUE</b>		
Province of Ontario Grants	<b>44,100</b>	44,100
<b>RECOVERIES</b>		
Non-retainable revenue	<b>1,177</b>	1,302
	<b>45,277</b>	45,402
<b>EXPENSES</b>		
Salaries	<b>26,239</b>	27,473
Benefits	<b>8,250</b>	8,128
Travel	<b>326</b>	68
Training and recruitment	<b>159</b>	237
Building occupancy	<b>4,248</b>	3,724
Professional services - non client	<b>55</b>	55
Promotion and publicity	<b>58</b>	23
Office administration	<b>387</b>	525
Miscellaneous	<b>915</b>	731
Allocated administration	<b>3,380</b>	3,380
Technology	<b>1,261</b>	1,059
	<b>45,277</b>	45,402
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>-</b>	-

**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**

	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>
<b>REVENUE</b>		
Province of Ontario Grants	-	165,392
<b>RECOVERIES</b>		
Expense recoveries	<b>642</b>	4,000
Non-retainable revenue (Recovery)	-	(5)
	<b>642</b>	169,387
<b>EXPENSES</b>		
Salaries	<b>1</b>	735,724
Benefits (Recovery)	<b>(655)</b>	155,045
Travel	<b>123</b>	164
Building occupancy	<b>62,409</b>	84,892
Professional services - non client	-	16,121
Program expenses	-	58
Office administration	<b>2,736</b>	2,604
Miscellaneous	<b>23,209</b>	18,659
Allocated administration	-	17,365
Technology	<b>6,945</b>	6,580
	<b>94,768</b>	1,037,213
<b>DEFICIENCY OF REVENUE OVER EXPENSES</b>	<b>(94,126)</b>	<b>(867,826)</b>

**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**

	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>
<b>REVENUE</b>		
Province of Ontario Grants	<b>72,010</b>	72,000
<b>RECOVERIES</b>		
Non-retainable revenue	<b>1,320</b>	1,355
	<b>73,330</b>	73,355
<b>EXPENSES</b>		
Salaries	<b>45,068</b>	45,942
Benefits	<b>12,540</b>	13,063
Travel	<b>227</b>	19
Training and recruitment	<b>42</b>	82
Building occupancy	<b>4,838</b>	4,238
Professional services - non client	<b>62</b>	62
Promotion and publicity	<b>65</b>	26
Office administration	<b>347</b>	508
Miscellaneous	<b>983</b>	795
Allocated administration	<b>7,200</b>	7,200
Technology	<b>1,957</b>	1,420
	<b>73,330</b>	73,355
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>-</b>	<b>-</b>

**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 2023	ACTUAL 2022
<b>REVENUE</b>		
Province of Ontario Grants	323,450	350,130
<b>RECOVERIES</b>		
Expense recoveries	934	289
Non-retainable revenue	3,323	3,246
	<b>327,707</b>	<b>353,665</b>
<b>EXPENSES</b>		
Salaries	182,053	208,317
Benefits	46,327	52,259
Travel	4,447	4,639
Training and recruitment	435	119
Building occupancy	41,141	55,376
Professional services - non client	315	316
Program expenses	1,126	971
Promotion and publicity	333	134
Office administration	1,358	1,983
Miscellaneous	5,029	4,042
Allocated administration	34,084	34,083
Technology	11,061	8,877
	<b>327,707</b>	<b>371,115</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>-</b>	<b>(17,450)</b>

**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**

	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>
<b>REVENUE</b>		
Government of Canada	<b>89,094</b>	89,094
<b>RECOVERIES</b>		
Expense recoveries	-	6,852
	<b>89,094</b>	95,946
<b>EXPENSES</b>		
Salaries	<b>52,817</b>	62,493
Benefits	<b>17,148</b>	18,830
Training and recruitment	<b>80</b>	36
Building occupancy	<b>6,079</b>	3,917
Professional services - non client	<b>140</b>	141
Program expenses	<b>3,219</b>	1,842
Promotion and publicity	<b>148</b>	60
Office administration	<b>755</b>	1,124
Miscellaneous	<b>1,639</b>	1,800
Allocated administration	<b>4,500</b>	4,500
Technology	<b>2,567</b>	1,204
	<b>89,094</b>	95,946
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>-</b>	<b>-</b>

**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 2023	ACTUAL 2022
<b>REVENUE</b>		
Government of Canada	588,000	588,000
<b>RECOVERIES</b>		
Expense recoveries	30,000	104,697
	<b>618,000</b>	<b>692,697</b>
<b>EXPENSES</b>		
Salaries	334,964	428,084
Benefits	82,166	101,593
Travel	7,455	5,205
Training and recruitment	3,565	461
Building occupancy	85,067	77,364
Professional services - non client	1,510	511
Program expenses	26,702	16,696
Promotion and publicity	549	217
Office administration	10,132	12,093
Miscellaneous	8,739	6,551
Allocated administration	32,943	32,943
Technology	23,752	10,977
	<b>617,542</b>	<b>692,697</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>458</b>	<b>-</b>



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

	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>
<b>REVENUE</b>		
CDSSAB	<b>123,428</b>	161,736
<b>RECOVERIES</b>		
Expense recoveries	<b>1,327</b>	16,648
Non-retainable revenue	<b>1,088</b>	1,085
	<b>125,842</b>	179,469
<b>EXPENSES</b>		
Salaries	<b>42,771</b>	113,378
Benefits	<b>8,236</b>	25,592
Travel	<b>3,444</b>	48
Training and recruitment	<b>36</b>	27
Building occupancy	<b>13,726</b>	17,660
Professional services - non client	<b>44</b>	45
Program expenses	<b>574</b>	839
Promotion and publicity	<b>47</b>	19
Office administration	<b>5,161</b>	4,791
Capital acquisition	<b>9,027</b>	-
Miscellaneous	<b>710</b>	572
Allocated administration	<b>14,500</b>	14,500
Technology	<b>735</b>	1,999
	<b>99,012</b>	179,469
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>26,830</b>	-

**NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES**  
**EARLY ON! - CENTRAL**

**SCHEDULE AE**

**SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)**

**YEAR ENDED MARCH 31**

	ACTUAL 2023	ACTUAL 2022
<b>REVENUE</b>		
CDSSAB	214,995	162,849
<b>RECOVERIES</b>		
Expense recoveries	663	41,324
Non-retainable revenue	913	651
	<b>216,571</b>	<b>204,824</b>
<b>EXPENSES</b>		
Salaries	89,609	181,525
Benefits	25,585	44,675
Travel	3,549	64
Training and recruitment	335	331
Building occupancy	25,414	22,689
Professional services - non client	530	532
Program expenses	1,422	2,237
Promotion and publicity	570	227
Office administration	2,967	3,373
Capital acquisition	5,516	-
Miscellaneous	8,467	6,806
Allocated administration	14,500	14,500
Technology	10,964	4,738
	<b>189,428</b>	<b>281,698</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>27,143</b>	<b>(76,874)</b>

**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**

	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>
<b>REVENUE</b>		
Province of Ontario Grants	<b>160,040</b>	66,624
<b>EXPENSES</b>		
Building occupancy	<b>145,430</b>	66,624
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>14,610</b>	-

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

	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>
<b>REVENUE</b>		
Province of Ontario Grants	<b>75,000</b>	75,000
<b>EXPENSES</b>		
Salaries	<b>9,663</b>	29,047
Benefits	<b>2,405</b>	5,611
Travel	-	348
Training and recruitment	<b>914</b>	13,931
Professional services - non client	<b>1,000</b>	-
Program expenses	<b>4,868</b>	2,335
Promotion and publicity	<b>3,877</b>	-
Office administration	<b>167</b>	687
Allocated administration	<b>7,500</b>	5,321
Technology	<b>2,092</b>	1,253
	<b>32,486</b>	58,533
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>42,514</b>	16,467

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

**SCHEDULE AH**

**SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)**

**YEAR ENDED MARCH 31**

	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>
<b>REVENUE</b>		
Province of Ontario Grants	<b>4,313</b>	2,222
<b>EXPENSES</b>		
Travel	<b>54</b>	-
Program expenses	<b>3,625</b>	1,502
Promotion and publicity	<b>560</b>	-
Office administration	<b>74</b>	69
Miscellaneous	<b>-</b>	650
	<b>4,313</b>	2,222
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>-</b>	<b>-</b>

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

**SCHEDULE AI**

**SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)**

**YEAR ENDED MARCH 31**

	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>
<b>REVENUE</b>		
Province of Ontario	-	196,285
<b>EXPENSES</b>		
Building occupancy	-	158,607
Office administration	-	8,270
Technology	-	11,957
	-	178,834
<b>EXCESS OF REVENUE OVER EXPENSES</b>	-	17,450

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

**SCHEDULE AJ**

**ADMINISTRATION**

**SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)**

**FOR THE YEAR ENDED MARCH 31**

	<b>ACTUAL 2023</b>	<b>ACTUAL 2022</b>
<b>RECOVERIES</b>		
Expense recoveries	<b>18,249</b>	12,642
Non-retainable revenue	<b>58,412</b>	66,768
	<b>76,661</b>	79,410
<b>EXPENSES</b>		
Salaries	<b>787,127</b>	947,288
Benefits	<b>302,274</b>	237,994
Travel	<b>20,006</b>	15,130
Training & Recruitment	<b>10,407</b>	6,266
Building occupancy	<b>141,755</b>	122,780
Professional services - non client	<b>46,741</b>	33,572
Promotion and publicity	<b>2,573</b>	1,144
Office administration	<b>19,739</b>	23,950
Miscellaneous	<b>36,317</b>	30,644
Allocated administration recovery	<b>(1,341,388)</b>	(1,374,494)
Technology	<b>51,111</b>	35,138
	<b>76,661</b>	79,410
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>-</b>	<b>-</b>