

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES
FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2024

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

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YEAR ENDED MARCH 31, 2024

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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, 2024, 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, 2024, 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.

MNP LLP

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

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

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

Timmins, Ontario
June 25, 2024

MNP LLP

Chartered Professional Accountants
Licensed Public Accountants

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

STATEMENT OF FINANCIAL POSITION

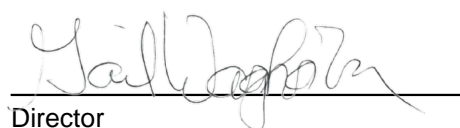
AS AT MARCH 31

	2024	2023
ASSETS		
CURRENT ASSETS		
Cash	3,127,312	2,421,623
Accounts receivable (Note 2)	511,744	1,025,836
Prepaid expenses	25,675	17,600
Due from related party (Note 3)	2,577	-
	3,667,308	3,465,059
Capital assets (Note 5)	19,749,220	18,486,191
	23,416,528	21,951,250
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities (Note 7)	3,096,336	3,101,016
Due to Ministry (Note 8)	458,366	504,864
Deferred revenue (Note 9)	537,360	235,226
Current portion of long term debt (Note 11)	600,007	600,007
Current portion of capital lease obligation (Note 12)	218,954	116,248
	4,911,023	4,557,361
Deferred contributions related to capital assets (Note 10)	5,576,388	4,271,023
Long term debt (Note 11)	2,482,745	3,082,752
Capital lease obligation (Note 12)	227,713	80,471
Asset retirement obligations (Note 13)	47,000	-
	13,244,869	11,991,607
Contingencies (Note 14)		
NET ASSETS		
Unrestricted net deficit	(471,756)	(376,049)
Equity in capital assets (Note 15)	10,643,415	10,335,692
	10,171,659	9,959,643
	23,416,528	21,951,250

Approved by:



Director



Director

See accompanying notes.

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31

	ACTUAL 2024	ACTUAL 2023
REVENUE		
Grants and other	34,711,691	32,767,362
Canada-Ontario Community Housing Initiative (COCHI)	1,448,899	-
Transfer to deferred capital contributions (Note 10)	(1,678,803)	(250,526)
Amortization of deferred capital contributions (Note 10)	373,438	232,777
	34,855,225	32,749,613
EXPENSES (Note 15)		
Child Welfare	19,174,386	17,847,698
Child and Youth Mental Health Services - MOH	9,999,220	9,467,635
Services to Children/Youth Justice - MCCSS	3,605,575	3,428,634
Brighter Futures	677,094	676,636
Early ON	348,170	270,556
Other Programs	97,796	36,799
Youth transition home	1,448,899	-
Amortization of capital assets	911,517	816,347
Adjustment to accrued wage liabilities	(54,872)	(114,678)
Transfer to capital assets	(1,678,803)	(250,526)
	34,528,982	32,179,101
EXCESS OF REVENUE OVER EXPENSES	326,243	570,512

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

STATEMENT OF CHANGES IN NET ASSETS

YEAR ENDED MARCH 31

	EQUITY IN CAPITAL ASSETS	UNRESTRICTED	2024 TOTAL	2023 TOTAL
Balance, beginning of year	10,335,692	(376,049)	9,959,643	7,928,475
Excess (deficiency) of revenue over expenses (<i>Note 15</i>)	(538,079)	864,322	326,243	570,512
Net change in capital assets (<i>Note 15</i>)	845,802	(845,802)	-	-
Settlement of prior year funding	-	(114,227)	(114,227)	1,460,656
Balance, end of year	10,643,415	(471,756)	10,171,659	9,959,643

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31

	2024	2023
OPERATING ACTIVITIES		
Excess of revenue over expenses	326,243	570,512
Items not affecting cash:		
Amortization of capital assets	911,517	816,347
Amortization of deferred capital contributions	(373,438)	(232,777)
Adjustment to prior year funding	(160,725)	878,828
	703,597	2,032,910
Changes in non-cash working capital:		
Accounts receivable	514,092	(129,420)
Prepaid expenses	(8,075)	4,000
Accounts payable and accrued liabilities	(4,680)	(389,078)
Deferred revenue	302,134	(6,481)
Due from related party	(2,577)	-
	1,504,491	1,511,931
FINANCING ACTIVITIES		
Repayment of long-term debt	(600,007)	(600,007)
Repayment of capital lease obligation	(181,785)	(194,626)
Deferred contributions received	1,678,803	250,526
	897,011	(544,107)
CAPITAL ACTIVITIES		
Acquisition of capital assets	(1,695,813)	(250,526)
Increase in cash	705,689	717,298
Cash, beginning of year	2,421,623	1,704,325
Cash, end of year	3,127,312	2,421,623
SUPPLEMENTARY CASH FLOW INFORMATION		
Interest paid on long-term debt and capital lease obligation	245,889	192,735

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2024

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. 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.

	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
Vehicles and mobile equipment	5 - 10 years

Assets under construction are not amortized until they are put into use.

(c) LONG-LIVED ASSETS

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

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

(d) VACATION PAY

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

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2024

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

(e) REVENUE RECOGNITION

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

The programs are funded primarily by the Province of Ontario in accordance with budget arrangements established by the several funding agencies. 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. Asset retirement obligation is based on the management's estimate of expected retirement costs and information available for each property.

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.

(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.

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2024

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.

(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, 2024. 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, 2024

2. ACCOUNTS RECEIVABLE

	2024	2023
HST Recoverable	226,515	139,360
Receivable from Ministry	68,167	581,828
Other receivables	217,062	304,648
	511,744	1,025,836

3. 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.

4. 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.

	2024	2023
RESP	1,061,889	1,042,346
OCBe	92,108	92,059
Disability pension, death benefit and criminal injuries	83,280	81,514
UCCB	98,273	98,931
Other funds held for specific purposes	38,138	-
	1,373,688	1,314,850

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2024

5. CAPITAL ASSETS

COST	Land	Buildings	Land improvements	Building improvements	Furniture	Communication equipment	Vehicles	Total
Opening costs	1,940,000	22,649,545	689,794	1,466,525	292,168	2,299,794	67,563	29,405,389
Additions	-	1,607,909	-	-	14,833	551,804	-	2,174,546
Closing costs	1,940,000	24,257,454	689,794	1,466,525	307,001	2,851,598	67,563	31,579,935
ACCUMULATED AMORTIZATION								
Opening accum'd amortization	-	8,122,268	444,038	422,108	198,434	1,696,305	36,045	10,919,198
Amortization	-	479,194	68,979	76,951	16,035	262,942	7,416	911,517
Closing accum'd amortization	-	8,601,462	513,017	499,059	214,469	1,959,247	43,461	11,830,715
CARRYING AMOUNTS								
Balance at March 31, 2024	1,940,000	15,655,992	176,777	967,466	92,532	892,351	24,102	19,749,220
Balance at March 31, 2023	1,940,000	14,527,277	245,756	1,044,417	93,734	603,489	31,518	18,486,191

Capital assets includes communications equipment under capital lease with a gross cost of \$807,416 (2023 - \$358,673) and accumulated amortization of \$234,692 (2023 - \$95,646).

During the year, capital assets were acquired at an aggregate cost of \$2,174,546 (2023 - \$250,526), of which \$431,733 (2023 - \$Nil) was acquired by means of capital lease, \$47,000 is additions related to asset retirement obligations and \$1,695,813 (2023 - \$250,526) was acquired in cash.

Buildings includes costs of \$1,560,909 (2023 - \$Nil) for which no amortization has been recorded during the current year as it is currently under construction and has not been placed into use.

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2024

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 (2023 - \$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 11.

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2024	2023
Trade payables and accruals	1,107,607	1,186,318
Accrued wages and other entitlements	1,652,939	1,649,870
Payroll remittances	335,790	264,828
	3,096,336	3,101,016

8. DUE TO MINISTRY

	2024	2023
MOH Children's Mental Health Core Services	458,366	504,864

9. DEFERRED REVENUE

	2024	2023
CDSSAB - Wilcox Home	275,503	-
Child Abuse donations	14,417	14,417
CTRC - White	6,540	6,540
EarlyON - Central	16,926	-
EarlyON - North	16,260	-
French Language	493	493
New Mentality Funding	10,090	23,146
ONFTC - FASD	16,372	16,372
ONFTC - Nobody's Perfect	44,313	44,313
Timmins Family Health Team	64,472	64,472
Other	71,974	65,473
	537,360	235,226

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2024

10. 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:

	2024	2023
Balance, beginning of the year	4,271,023	4,253,274
Contributions received and used during the year	1,678,803	250,526
Amortization of deferred contributions related to capital assets	(373,438)	(232,777)
	5,576,388	4,271,023

Included in the amounts received during the year is \$1,560,909 (2023 - \$Nil) received for assets not yet placed in use and therefore has not been amortized.

11. LONG-TERM DEBT

	2024	2023
First mortgage, bearing interest at prime rate (2024 - 7.2%, 2023 - 6.2%) 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 and was renewed after year end with the same terms. See security below.	2,454,975	2,988,315
First mortgage, bearing interest at prime rate (2024 - 7.2%, 2023 - 6.2%) 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 August 2024. See security below.	627,777	694,444
	3,082,752	3,682,759
Less: current portion	(600,007)	(600,007)
	2,482,745	3,082,752

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:

2025	600,007
2026	600,007
2027	600,007
2028	600,007
2029	600,007
Thereafter	82,717
	3,082,752

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, 2024

12. CAPITAL LEASE OBLIGATION

	2024	2023
HP capital lease obligation payable in equal monthly instalments of \$13,398 including interest at 7.341%, due September, 2026 with computer equipment, having a net book value of \$381,432 (2023 - \$Nil), pledged as collateral.	366,196	-
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 \$191,292 (2023 - \$263,027), pledged as collateral.	80,471	196,719
	446,667	196,719
Less: current portion	(218,954)	(116,248)
	227,713	80,471

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

2025	242,618
2026	160,776
2027	80,388
	483,782
Less: imputed interest	(37,115)
	446,667

13. ASSET RETIREMENT OBLIGATIONS

The Organization owns and has several properties that are known to or very likely contain asbestos, which represents a health hazard upon demolition or renovation of the building. There is a legal obligation to remove the asbestos under the Occupational Health and Safety Regulations at that time. The Organization recognized a liability for the asset retirement obligation and a corresponding amount has been capitalized as an asset retirement cost and added to the carrying value of buildings. The asset retirement cost is amortized on a straight-line basis over the useful life of the building. The costs were based on obligations identified through inspections and assessments.

The Organization estimated the amount of the liability using undiscounted future expenditures estimated to retire the tangible capital asset. As of the financial statement date, the Organization does not anticipate demolishing any properties or performing any major renovations that would require any significant expenditures for asbestos removal in the foreseeable future.

14. 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. Subsequent to year end, one claim was settled in the amount of \$412,500 for which there is no insurance coverage. The Organization will be seeking assistance from funders to cover this outlay.

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2024

15. CHANGES IN NET ASSETS INVESTED IN CAPITAL ASSETS

	2024	2023
Balance, beginning of year	10,335,692	10,124,629
Amortization of deferred capital contributions	373,438	232,777
Amortization of capital assets	(911,517)	(816,347)
Capital assets	(538,079)	(583,570)
Purchase of capital assets	2,174,546	250,526
Amounts funded by deferred capital contributions	(1,678,803)	(250,526)
Amounts funded by capital lease obligations	(431,733)	-
Repayment of long term debt	600,007	600,007
Repayment of capital lease obligation	181,785	194,626
Net change in capital assets	845,802	794,633
Balance, end of year	10,643,415	10,335,692

16. EXPENSES BY OBJECT

	2024	2023
Advertising	32,804	54,491
Boarding rates	3,635,257	3,298,132
Occupancy costs	2,422,903	2,467,268
Office supplies and expenses	322,912	303,932
Other expenditures	686,697	701,194
Professional and consulting fees	539,096	527,718
Purchased supplies and assets	1,064,941	732,772
Salaries and benefits	25,263,017	23,425,884
Training	198,881	187,470
Travel and vehicle	737,555	610,743
	34,904,063	32,309,604
Allocated administration	1,447,663	1,341,388
Recoveries and other income	(1,822,744)	(1,471,891)
	34,528,982	32,179,101

17. 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:

2025	\$	955,765
2026	\$	863,412
2027	\$	835,110
2028	\$	799,548
2029	\$	681,072

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

NOTES TO FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED MARCH 31, 2024

18. 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 \$1,730,211 (2023 - \$1,654,682) 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 \$41,472 (2023 - \$51,102).

19. ECONOMIC DEPENDENCE

Approximately 98% (2023 - 97%) of the Organization's revenue is received from the Province of Ontario. The continuation of the Organization is dependent on this funding.

20. 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.

21. 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 2024	ACTUAL 2023
REVENUE		
Province of Ontario Grants	19,781,686	18,582,212
RECOVERIES		
Expense recoveries	427,003	410,684
Non-retainable revenue	829,728	636,577
	21,038,418	19,629,473
EXPENSES		
Salaries	10,846,708	9,737,941
Benefits	2,700,655	2,635,690
Travel	488,548	423,325
Training and recruitment	132,475	135,773
Building occupancy	1,093,580	1,068,208
Professional services - non client	153,393	65,694
Program expenses	29,306	15,737
Boarding rates	3,207,373	2,975,331
Professional services - client	68,099	149,178
Personal needs	296,888	248,211
Health and related	93,120	140,105
Financial assistance	871,090	867,828
Promotion and publicity	18,317	31,427
Office administration	145,612	156,479
Miscellaneous	416,800	385,160
Technology	473,873	475,907
	21,035,839	19,511,994
EXCESS OF REVENUE OVER EXPENSES	2,579	117,479

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 2024	ACTUAL 2023
<hr/>		
REVENUE		
Province of Ontario Grants	1,479,865	1,394,615
RECOVERIES		
Expense recoveries	259	11,695
Non-retainable revenue	4,869	5,073
	<hr/> 1,484,993	<hr/> 1,411,383
EXPENSES		
Salaries	893,586	1,126,555
Benefits	253,022	314,051
Travel	19,854	11,051
Training and recruitment	5,268	4,635
Building occupancy	75,447	54,947
Professional services - non client	11,151	4,487
Program expenses	1,089	820
Promotion and publicity	718	1,262
Office administration	12,301	10,699
Miscellaneous	27,306	23,479
Allocated administration	155,386	139,462
Technology	29,791	29,988
	<hr/> 1,484,920	<hr/> 1,721,438
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<hr/> 74	<hr/> (310,055)

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 2024	ACTUAL 2023
REVENUE		
Province of Ontario Grants	1,725,288	1,646,288
RECOVERIES		
Expense recoveries	348	15,512
Non-retainable revenue	17,687	17,647
	1,743,323	1,679,447
EXPENSES		
Salaries	945,354	1,042,865
Benefits	257,795	288,982
Travel	20,857	17,466
Training and recruitment	9,838	10,279
Building occupancy	168,508	145,435
Professional services - non client	13,319	6,635
Program expenses	3,441	3,504
Professional services - client	43	135
Promotion and publicity	3,521	4,960
Office administration	18,974	17,498
Miscellaneous	57,756	49,701
Allocated administration	181,155	163,629
Technology	62,749	62,447
	1,743,312	1,813,536
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	11	(134,089)

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 2024	ACTUAL 2023
<hr/>		
REVENUE		
Province of Ontario Grants	706,634	677,234
RECOVERIES		
Expense recoveries	24	3,895
Non-retainable revenue	1,436	1,431
	<hr/> 708,094	<hr/> 682,560
EXPENSES		
Salaries	454,891	379,450
Benefits	125,212	105,125
Travel	6,812	6,887
Training and recruitment	1,696	1,410
Building occupancy	26,347	13,099
Professional services - non client	316	1,333
Program expenses	330	271
Promotion and publicity	141	250
Office administration	3,763	3,302
Miscellaneous	5,640	4,853
Allocated administration	74,197	67,723
Technology	8,703	8,571
	<hr/> 708,049	<hr/> 592,272
EXCESS OF REVENUE OVER EXPENSES	<hr/> 46	<hr/> 90,287

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 2024	ACTUAL 2023
REVENUE		
Province of Ontario Grants	689,917	654,517
RECOVERIES		
Expense recoveries	88	3,704
Non-retainable revenue	8,202	8,533
	698,207	666,755
EXPENSES		
Salaries	334,420	380,981
Benefits	90,238	103,218
Travel	5,800	5,396
Training and recruitment	2,401	2,070
Building occupancy	88,693	70,421
Professional services - non client	1,634	2,084
Program expenses	472	234
Professional services - client	41,484	31,365
Promotion and publicity	728	1,300
Office administration	9,517	6,865
Miscellaneous	25,067	21,570
Allocated administration	72,441	65,452
Technology	25,233	29,612
	698,128	720,566
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	79	(53,812)

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 2024	ACTUAL 2023
<hr/>		
REVENUE		
Province of Ontario Grants	353,691	343,971
RECOVERIES		
Expense recoveries	27	2
Non-retainable revenue	212	584
	<hr/> 353,930	<hr/> 344,557
EXPENSES		
Salaries	222,973	114,881
Benefits	59,294	30,565
Travel	1,521	1,477
Training and recruitment	287	121
Building occupancy	22,491	6,676
Professional services - non client	163	120
Program expenses	27	3
Promotion and publicity	72	129
Office administration	4,104	891
Miscellaneous	2,861	2,465
Allocated administration	37,138	34,397
Technology	2,979	3,251
	<hr/> 353,910	<hr/> 194,976
EXCESS OF REVENUE OVER EXPENSES	<hr/> 20	<hr/> 149,581

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 2024	ACTUAL 2023
REVENUE		
Province of Ontario Grants	2,987,710	2,812,674
RECOVERIES		
Expense recoveries	80,002	89,902
Non-retainable revenue	2,525	2,300
	3,070,237	2,904,876
EXPENSES		
Salaries	1,798,089	1,693,309
Benefits	443,832	406,524
Travel	32,742	40,039
Training and recruitment	6,959	5,753
Building occupancy	206,113	209,780
Professional services - non client	3,197	7,882
Program expenses	11,916	24,144
Boarding Rates	80,184	90,301
Professional services - client	7,290	-
Food	34,463	27,620
Personal needs	235	610
Promotion and publicity	1,466	2,620
Office administration	18,192	20,876
Miscellaneous	53,754	46,219
Allocated administration	313,709	281,267
Technology	57,881	57,866
	3,070,024	2,914,809
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	214	(9,934)

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 2024	ACTUAL 2023
REVENUE		
Province of Ontario Grants	1,512,259	1,449,350
RECOVERIES		
Expense recoveries	150	5,869
Non-retainable revenue	5,833	5,982
	1,518,242	1,461,201
EXPENSES		
Salaries	903,399	735,009
Benefits	237,523	200,547
Travel	11,581	10,055
Training and recruitment	3,033	2,538
Building occupancy	106,094	90,788
Professional services - non client	11,290	2,940
Program expenses	8,678	8,335
Promotion and publicity	781	1,383
Office administration	12,179	11,062
Miscellaneous	27,546	23,734
Allocated administration	158,787	144,936
Technology	37,164	38,369
	1,518,056	1,269,697
EXCESS OF REVENUE OVER EXPENSES	186	191,504

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE I

SPECIALIZED CONSULTATION/ASSESSMENT

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	ACTUAL 2024	ACTUAL 2023
REVENUE		
Province of Ontario Grants	225,005	217,005
RECOVERIES		
Expense recoveries	6	6
Non-retainable revenue	5,321	5,511
	230,332	222,522
EXPENSES		
Salaries	59,617	11,232
Benefits	15,262	3,199
Travel	447	201
Training and recruitment	979	250
Building occupancy	38,723	32,679
Professional services - non client	283	209
Program expenses	45	-
Professional services - client	75,390	83,126
Promotion and publicity	126	221
Office administration	3,493	1,807
Miscellaneous	5,934	5,077
Allocated administration	23,626	21,701
Technology	6,297	6,613
	230,222	166,315
EXCESS OF REVENUE OVER EXPENSES	110	56,207

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 2024	ACTUAL 2023
REVENUE		
Province of Ontario Grants	146,298	139,298
RECOVERIES		
Expense recoveries	18	781
Non-retainable revenue	883	952
	147,199	141,030
EXPENSES		
Salaries	71,632	85,248
Benefits	18,940	23,715
Travel	1,397	1,124
Training and recruitment	426	446
Building occupancy	29,281	8,191
Professional services - non client	181	353
Program expenses	87	53
Promotion and publicity	79	144
Office administration	2,784	942
Miscellaneous	2,951	2,540
Allocated administration	15,361	13,930
Technology	3,931	4,940
	147,050	141,626
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	150	(596)

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 2024	ACTUAL 2023
REVENUE		
Province of Ontario Grants	354,918	237,250
EXPENSES		
Boarding rates	347,700	232,500
EXCESS OF REVENUE OVER EXPENSES	7,218	4,750

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 2024	ACTUAL 2023
REVENUE		
Province of Ontario Grants	261,188	261,188
RECOVERIES		
Non-retainable revenue	210	200
	261,398	261,388
EXPENSES		
Salaries	146,671	160,297
Benefits	38,386	42,908
Travel	6,114	125
Training and recruitment	431	184
Building occupancy	9,935	7,451
Professional services - non client	144	106
Program expenses	16,145	16,250
Promotion and publicity	64	112
Office administration	6,746	1,258
Miscellaneous	2,944	2,529
Allocated administration	26,126	26,120
Technology	7,692	4,047
	261,398	261,388
EXCESS OF REVENUE OVER EXPENSES	-	-

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

	ACTUAL 2024	ACTUAL 2023
REVENUE		
Province of Ontario Grants	30,000	30,000
RECOVERIES		
Expense recoveries	59	36,000
Non-retainable revenue	80	79
	30,138	66,079
EXPENSES		
Salaries	18,150	10,981
Benefits	5,191	2,732
Travel	255	195
Training and recruitment	-	45
Building occupancy	3,024	271
Promotion and publicity	-	6
Office administration	36	46
Miscellaneous	2	5
Allocated administration	3,150	3,000
Technology	136	48,798
	29,944	66,079
EXCESS OF REVENUE OVER EXPENSES	194	-

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 2024	ACTUAL 2023
REVENUE		
Province of Ontario Grants	462,391	456,388
RECOVERIES		
Expense recoveries	27	-
	462,418	456,388
EXPENSES		
Salaries	288,560	284,038
Benefits	78,987	76,190
Travel	8,412	8,077
Training and recruitment	951	111
Building occupancy	24,380	27,072
Professional services - non client	9,544	5,003
Program expenses	7	2
Personal Needs	206	-
Promotion and publicity	2	11
Office administration	2,253	3,996
Miscellaneous	1,771	3,016
Allocated administration	45,639	45,639
Technology	1,707	3,231
	462,418	456,388
EXCESS OF REVENUE OVER EXPENSES	-	-

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 2024	ACTUAL 2023
REVENUE		
Province of Ontario Grants	96,444	61,444
RECOVERIES		
Non-retainable revenue	(508)	30
	95,936	61,474
EXPENSES		
Salaries	53,418	29,356
Benefits	13,383	7,315
Travel	132	70
Training and recruitment	157	42
Building occupancy	7,261	6,133
Professional services - non client	5	3
Program Expenses	208	-
Promotion and publicity	4	9
Office administration	4,538	2,550
Miscellaneous	2,344	2,011
Allocated administration	8,780	8,780
Technology	5,706	5,204
	95,936	61,474
EXCESS OF REVENUE OVER EXPENSES	-	-

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 2024	ACTUAL 2023
REVENUE		
Province of Ontario Grants	100,656	100,656
RECOVERIES		
Expense recoveries	-	315
	100,656	100,971
EXPENSES		
Travel	4	52
Professional services - client	88,006	86,269
Food	-	1,489
Allocated administration	9,650	9,650
	97,660	97,460
EXCESS OF REVENUE OVER EXPENSES	2,996	3,511

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

	ACTUAL 2024	ACTUAL 2023
REVENUE		
Province of Ontario Grants	119,000	119,000
EXPENSES		
Salaries	79,435	80,260
Benefits	21,449	21,062
Travel	30	39
Training and recruitment	52	125
Professional services - non client	214	157
Program expenses	29	-
Promotion and publicity	95	166
Office administration	442	457
Miscellaneous	2,919	2,514
Allocated administration	11,900	11,900
Technology	2,436	2,320
	119,000	119,000
EXCESS OF REVENUE OVER EXPENSES	-	-

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

SCHEDULE R

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

YEAR ENDED MARCH 31

	ACTUAL 2024	ACTUAL 2023
REVENUE		
Province of Ontario Grants	292,045	250,900
EXPENSES		
Salaries	186,914	103,259
Benefits	46,905	26,070
Travel (recovery)	64	6,501
Training and recruitment	-	841
Building occupancy	23,401	28,502
Professional services - non client	-	25,000
Office administration	2,025	575
Miscellaneous	126	129
Allocated administration	30,665	25,099
Technology	1,756	14,017
	291,855	229,993
EXCESS OF REVENUE OVER EXPENSES	190	20,907

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES
EDUCATIONAL LIAISON

SCHEDULE S

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

YEAR ENDED MARCH 31

	ACTUAL 2024	ACTUAL 2023
REVENUE		
Province of Ontario Grants	90,495	90,495
EXPENSES		
Salaries	64,267	64,487
Benefits	16,608	16,499
Office administration	235	236
Allocated administration	9,050	9,050
Technology	334	223
	90,495	90,495
EXCESS OF REVENUE OVER EXPENSES	-	-

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 2024	ACTUAL 2023
REVENUE		
Province of Ontario Grants	937,414	897,404
RECOVERIES		
Expense recoveries	627	49
Non-retainable revenue	18,235	18,395
	956,276	915,847
EXPENSES		
Salaries	504,989	380,954
Benefits	133,816	109,888
Travel	37,423	11,558
Training and recruitment	4,200	4,406
Building occupancy	112,771	158,873
Professional services - non client	1,263	931
Program expenses	11,777	6,599
Promotion and publicity	563	983
Office administration	16,589	17,419
Miscellaneous	17,768	15,368
Personal needs	20	-
Allocated administration	85,942	85,942
Technology	29,012	28,800
	956,132	821,721
EXCESS OF REVENUE OVER EXPENSES	144	94,126

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE U

RESTORATIVE JUSTICE DEMO PROJECT

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	ACTUAL 2024	ACTUAL 2023
REVENUE		
Province of Ontario Grants	68,652	68,652
RECOVERIES		
Expense recoveries	-	1,786
Non-retainable revenue	1,244	1,230
	69,896	71,668
EXPENSES		
Salaries	41,528	41,175
Benefits	10,671	11,585
Travel	444	2,842
Training and recruitment	23	48
Building occupancy	6,945	5,922
Professional services - non client	93	68
Program expenses	13	-
Promotion and publicity	41	72
Office administration	279	300
Miscellaneous	1,307	1,130
Allocated administration	6,865	6,865
Technology	1,684	1,660
	69,893	71,668
EXCESS OF REVENUE OVER EXPENSES	3	-

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 2024	ACTUAL 2023
REVENUE		
Province of Ontario Grants	123,934	123,934
EXPENSES		
Salaries	83,006	81,546
Benefits	23,066	22,944
Travel	515	235
Training and recruitment	68	85
Building occupancy	198	1,529
Professional services - non client	172	127
Program expenses	24	-
Promotion and publicity	77	135
Office administration	97	223
Miscellaneous	2,416	2,089
Allocated administration	12,393	12,393
Technology	1,898	2,629
	123,928	123,934
EXCESS OF REVENUE OVER EXPENSES	6	-

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 2024	ACTUAL 2023
REVENUE		
Province of Ontario Grants	458,457	458,457
RECOVERIES		
Expense recoveries	729	-
Non-Retainable Revenue	6	6
	459,192	458,463
EXPENSES		
Salaries	277,608	282,774
Benefits	73,338	75,888
Travel	29,374	24,397
Training and recruitment	3,208	2,333
Building occupancy	5,073	1,186
Professional services - non client	659	486
Program expenses	1,099	311
Professional services - client	-	3,629
Promotion and publicity	294	521
Office administration	3,945	2,629
Miscellaneous	9,260	8,007
Allocated administration	45,846	45,846
Technology	9,488	10,457
	459,192	458,463
EXCESS OF REVENUE OVER EXPENSES	-	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES**SCHEDULE X****YOUTH MENTAL HEALTH COURT WORKER****SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)****FOR THE YEAR ENDED MARCH 31**

	ACTUAL 2024	ACTUAL 2023
REVENUE		
Province of Ontario Grants	44,100	44,100
RECOVERIES		
Non-retainable revenue	1,191	1,177
	45,291	45,277
EXPENSES		
Salaries	28,887	26,239
Benefits	8,805	8,250
Travel	542	326
Training and recruitment	44	159
Building occupancy	1,024	4,248
Professional services - non client	74	55
Program expenses	10	-
Promotion and publicity	33	58
Office administration	393	387
Miscellaneous	1,056	915
Allocated administration	3,380	3,380
Technology	1,043	1,261
	45,291	45,277
EXCESS OF REVENUE OVER EXPENSES	-	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE Y

SECURE DETENTION - SECURE CUSTODY - PINEGAR

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	ACTUAL 2024	ACTUAL 2023
REVENUE		
Province of Ontario Grants	-	-
RECOVERIES		
Expense recoveries	51,942	642
Non-retainable revenue	1	-
	51,943	642
EXPENSES		
Salaries	-	1
Benefits (recovery)	-	(655)
Travel	66	123
Building occupancy	13,687	62,409
Professional services - non client	517	-
Office administration	3,920	2,736
Miscellaneous	26,965	23,209
Technology	6,789	6,945
	51,943	94,768
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	(94,126)

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 2024	ACTUAL 2023
REVENUE		
Province of Ontario Grants	72,000	72,010
RECOVERIES		
Non-retainable revenue	1,335	1,320
	73,335	73,330
EXPENSES		
Salaries	44,103	45,068
Benefits	12,946	12,540
Travel	317	227
Training and recruitment	46	42
Building occupancy	5,728	4,838
Professional services - non client	84	62
Program expenses	13	
Promotion and publicity	37	65
Office administration	302	347
Miscellaneous	1,145	983
Allocated administration	7,200	7,200
Technology	1,414	1,957
	73,335	73,330
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 2024	ACTUAL 2023
REVENUE		
Province of Ontario Grants	391,430	323,450
RECOVERIES		
Expense recoveries	31	934
Non-retainable revenue	3,230	3,323
	394,691	327,707
EXPENSES		
Salaries	208,131	182,053
Benefits	51,709	46,327
Travel	13,107	4,447
Training and recruitment	104	435
Building occupancy	47,884	41,141
Professional services - non client	427	315
Program expenses	9,265	1,126
Promotion and publicity	190	333
Office administration	7,206	1,358
Miscellaneous	5,837	5,029
Allocated administration	34,084	34,084
Technology	16,747	11,061
	394,691	327,707
EXCESS OF REVENUE OVER EXPENSES	-	-

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

	ACTUAL 2024	ACTUAL 2023
REVENUE		
Government of Canada	89,094	89,094
EXPENSES		
Salaries	56,537	52,817
Benefits	17,708	17,148
Travel	230	-
Training and recruitment	46	80
Building occupancy	4,003	6,079
Professional services - non client	190	140
Program expenses	2,023	3,219
Promotion and publicity	85	148
Office administration	786	755
Miscellaneous	2,601	1,639
Allocated administration	4,500	4,500
Technology	386	2,567
	89,094	89,094
EXCESS OF REVENUE OVER EXPENSES	-	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AC

BRIGHTER FUTURES - TIMISKAMING AND COCHRANE DISTRICT - CAPC

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	ACTUAL 2024	ACTUAL 2023
REVENUE		
Government of Canada	588,000	588,000
RECOVERIES		
Expense recoveries	29,000	30,000
	617,000	618,000
EXPENSES		
Salaries	341,823	334,964
Benefits	79,468	82,166
Travel	11,027	7,455
Training and recruitment	938	3,565
Building occupancy	87,570	85,067
Professional services - non client	692	1,510
Program expenses	29,800	26,702
Promotion and publicity	619	549
Office administration	11,959	10,132
Miscellaneous	9,455	8,739
Allocated administration	32,943	32,943
Technology	10,706	23,752
	617,000	617,542
EXCESS OF REVENUE OVER EXPENSES	-	458

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

SCHEDULE AD

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

YEAR ENDED MARCH 31

	ACTUAL 2024	ACTUAL 2023
REVENUE		
CDSSAB	126,953	123,428
RECOVERIES		
Expense recoveries	-	1,327
Non-retainable revenue	1,099	1,088
	128,052	125,842
EXPENSES		
Salaries	65,352	42,771
Benefits	14,202	8,236
Travel	1,123	3,444
Training and recruitment	40	36
Building occupancy	9,751	13,726
Professional services - non client	60	44
Program expenses	13,467	574
Promotion and publicity	27	47
Office administration	5,752	5,161
Capital acquisition	1,633	9,027
Miscellaneous	825	710
Allocated administration	15,125	14,500
Technology	696	735
	128,052	99,012
EXCESS OF REVENUE OVER EXPENSES	-	26,830

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

SCHEDULE AE

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

YEAR ENDED MARCH 31

	ACTUAL 2024	ACTUAL 2023
REVENUE		
CDSSAB	235,112	214,995
RECOVERIES		
Expense recoveries	-	663
Non-retainable revenue	960	913
	236,072	216,571
EXPENSES		
Salaries	118,433	89,609
Benefits	31,020	25,585
Travel	1,139	3,549
Training and recruitment	245	335
Building occupancy	37,439	25,414
Professional services - non client	1,260	530
Program expenses	6,840	1,422
Promotion and publicity	334	570
Office administration	2,885	2,967
Capital acquisition	-	5,516
Miscellaneous	9,837	8,467
Allocated administration	15,125	14,500
Technology	11,515	10,964
	236,072	189,428
EXCESS OF REVENUE OVER EXPENSES	-	27,143

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 2024	ACTUAL 2023
<hr/>		
REVENUE		
Province of Ontario Grants	60,500	160,040
<hr/>		
EXPENSES		
Building occupancy	-	145,430
Capital acquisition	57,827	-
<hr/>		
	57,827	145,430
<hr/>		
EXCESS OF REVENUE OVER EXPENSES	2,673	14,610
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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**

	ACTUAL 2024	ACTUAL 2023
REVENUE		
Province of Ontario Grants	75,000	75,000
EXPENSES		
Salaries	28,416	9,663
Benefits	6,214	2,405
Travel	10,793	-
Training and recruitment	298	914
Professional services - non client	-	1,000
Program expenses	15,051	4,868
Promotion and publicity	464	3,877
Office administration	505	167
Miscellaneous	907	-
Allocated administration	7,500	7,500
Technology	2,092	2,092
	72,241	32,486
EXCESS OF REVENUE OVER EXPENSES	2,759	42,514

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

SCHEDULE AH

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

YEAR ENDED MARCH 31

	ACTUAL 2024	ACTUAL 2023
REVENUE		
Province of Ontario Grants	25,555	4,313
EXPENSES		
Travel	225	54
Program expenses	25,130	3,625
Promotion and publicity	200	560
Office administration	-	74
	25,555	4,313
EXCESS OF REVENUE OVER EXPENSES	-	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES
MAJOR CAPITAL PROJECTS

SCHEDULE AI

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

YEAR ENDED MARCH 31

	ACTUAL	ACTUAL
	2024	2023
REVENUE		
Canada-Ontario Community Housing Initiative (COCHI)	1,448,899	-
RECOVERIES		
Expense recoveries	112,010	-
	1,560,909	-
EXPENSES		
Capital acquisition	1,560,909	-
EXCESS OF REVENUE OVER EXPENSES	-	-

NORTH EASTERN ONTARIO FAMILY AND CHILDREN'S SERVICES

SCHEDULE AJ

ADMINISTRATION

SCHEDULE OF REVENUE AND EXPENSES (UNAUDITED)

FOR THE YEAR ENDED MARCH 31

	ACTUAL 2024	ACTUAL 2023
RECOVERIES		
Expense recoveries	21,899	18,249
Non-retainable revenue	123,670	58,412
	145,569	76,661
EXPENSES		
Salaries	935,959	787,127
Benefits	274,513	302,274
Travel	26,659	20,006
Training & Recruitment	24,668	10,407
Building occupancy	167,554	141,755
Professional services - non client	48,457	46,741
Program expenses	337	-
Promotion and publicity	3,724	2,573
Office administration	21,102	19,739
Miscellaneous	42,200	36,317
Allocated administration recovery	(1,447,663)	(1,341,388)
Technology	48,059	51,111
	145,569	76,661
EXCESS OF REVENUE OVER EXPENSES	-	-