

Jewish Family and Child Service of Greater Toronto

Financial statements
March 31, 2024



Independent auditor's report

To the Members of
Jewish Family and Child Service of Greater Toronto

Opinion

We have audited the financial statements of **Jewish Family and Child Service of Greater Toronto** [the "Agency"], which comprise the statement of financial position as at March 31, 2024, and the statement of operations and changes in net assets and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Agency as at March 31, 2024, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

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 Agency 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.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the 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 Agency'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 Agency or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Agency'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 Agency'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 Agency'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 Agency 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.

Ernst & Young LLP

Toronto, Canada
June 25, 2024

Chartered Professional Accountants
Licensed Public Accountants



Jewish Family and Child Service of Greater Toronto

Statement of financial position

[in Canadian dollars]


As at March 31

	2024		2023	
	Operating Fund \$	Special Purposes Fund \$	Total \$	Total \$
Assets				
Current				
Cash	1,077,881	1,232,203	2,310,084	7,092,824
Investments [note 3]	2,000,000	4,968,556	6,968,556	3,617,619
Accounts receivable [note 11]	1,106,781	84,984	1,191,765	422,731
Prepaid expenses	16,238	—	16,238	240,446
Total current assets	4,200,900	6,285,743	10,486,643	11,373,620
Capital assets, net [note 4]	658,607	—	658,607	759,413
	4,859,507	6,285,743	11,145,250	12,133,033
Liabilities and net assets				
Current				
Accounts payable and accrued liabilities	1,264,583	551,338	1,815,921	1,654,377
Externally restricted and deferred contributions [note 5]	3,019,993	3,097,906	6,117,899	7,172,397
Total current liabilities	4,284,576	3,649,244	7,933,820	8,826,774
Deferred capital contributions [note 7]	66,461	—	66,461	75,130
Total liabilities	4,351,037	3,649,244	8,000,281	8,901,904
Contingencies and commitments [notes 10 and 12]				
Net assets				
Unrestricted	508,470	1,948,995	2,457,465	2,554,004
Internally restricted	—	687,504	687,504	677,125
Total net assets	508,470	2,636,499	3,144,969	3,231,129
	4,859,507	6,285,743	11,145,250	12,133,033

See accompanying notes

Approved by:


Director


Director

Jewish Family and Child Service of Greater Toronto

Statement of operations and changes in net assets

[in Canadian dollars]

Year ended March 31

	2024		2023	
	Operating Fund	Special Purposes Fund	Total	Total
	\$	\$	\$	\$
Revenue				
Ministry of Children, Community and Social Services	9,969,530	—	9,969,530	9,836,803
Ministry of Health	990,580	—	990,580	839,980
UJA Jewish Federation of Greater Toronto	5,324,665	—	5,324,665	5,866,092
United Way	1,555,125	—	1,555,125	1,534,396
Direct donations [notes 5[c] and 6]	5,055,962	614,397	5,670,359	5,020,349
Claims Conference [note 13]	616,050	—	616,050	619,702
York Municipality	151,257	—	151,257	—
Fees from clients	223,436	—	223,436	200,813
Investment income [note 6]	—	272,322	272,322	15,045
Other income	766,354	—	766,354	610,506
	24,652,959	886,719	25,539,678	24,543,686
Expenses				
Salaries and employee benefits [note 8]	16,024,903	—	16,024,903	15,417,129
Direct costs for the care of children	1,748,648	—	1,748,648	1,424,543
Direct financial assistance to clients	2,102,958	—	2,102,958	2,438,205
Program support	2,984,398	—	2,984,398	2,559,514
Other clients' assistance and beneficiaries	2,095,401	73,789	2,169,190	1,573,149
Other programs	408,728	—	408,728	398,438
Amortization of capital assets	187,013	—	187,013	214,754
	25,552,049	73,789	25,625,838	24,025,732
Excess (deficiency) of revenues over expenses	(899,090)	812,930	(86,160)	517,954
Net assets, beginning of year	600,607	2,630,522	3,231,129	2,713,175
Interfund transfers, net [note 9]	806,953	(806,953)	—	—
Net assets, end of year	508,470	2,636,499	3,144,969	3,231,129

See accompanying notes

Jewish Family and Child Service of Greater Toronto

Statement of cash flows

[in Canadian dollars]

Year ended March 31

	2024		2023	
	Operating Fund	Special Purposes Fund	Total	Total
	\$	\$	\$	\$
Operating activities				
Excess (deficiency) of revenue over expenses for the year	(899,090)	812,930	(86,160)	517,954
Add (deduct) items not affecting cash				
Amortization of capital assets	187,013	—	187,013	214,754
Amortization of deferred capital contributions	(8,669)	—	(8,669)	(8,669)
Unrealized gain on investments	—	(197,443)	(197,443)	(953)
Unrealized gain loss on investments allocated to externally restricted and deferred contributions	—	(153,494)	(153,494)	(1,047)
	(720,746)	461,993	(258,753)	722,039
Changes in non-cash working capital balances related to operations				
Accounts receivable	(793,743)	24,709	(769,034)	189,588
Prepaid expenses	224,208	—	224,208	(197,603)
Accounts payable and accrued liabilities	(366,557)	528,100	161,543	155,984
Externally restricted and deferred contributions	(1,259,244)	204,747	(1,054,497)	1,054,312
Due from Special Purposes Fund (due to Operating Fund)	806,953	(806,953)	—	—
Cash provided by (used in) operating activities	(2,109,129)	412,596	(1,696,533)	1,924,320
Investing activities				
Purchase of investments	(2,000,000)	(1,000,000)	(3,000,000)	—
Purchase of capital assets	(86,207)	—	(86,207)	(180,339)
Cash used in investing activities	(2,086,207)	(1,000,000)	(3,086,207)	(180,339)
Net increase (decrease) in cash during the year	(4,195,336)	(587,404)	(4,782,740)	1,743,981
Cash, beginning of year	5,273,217	1,819,607	7,092,824	5,348,843
Cash, end of year	1,077,881	1,232,203	2,310,084	7,092,824

See accompanying notes

Jewish Family and Child Service of Greater Toronto

Notes to financial statements

March 31, 2024

1. Description

Jewish Family and Child Service of Greater Toronto [the “Agency”] was established to support and promote the healthy development of individuals, families and communities in the Greater Toronto Area through prevention, protection, counselling, education and advocacy services within the context of Jewish values. The Agency is incorporated without share capital under the laws of Ontario. The Agency is a charitable organization under subsection 149(1) of the *Income Tax Act* (Canada) and is exempt from income taxes.

2. Summary of significant accounting policies

These financial statements are prepared in accordance with Part III of the *CPA Canada Handbook – Accounting*, which sets out generally accepted accounting principles for not-for-profit organizations in Canada and includes the significant accounting policies summarized below:

Fund accounting

The Agency uses the following funds: the Operating Fund and the Special Purposes Fund. The purpose of the Operating Fund is to provide ongoing services and programs of the Agency. The Special Purposes Fund is comprised of contributions from donors that are held for a longer term and used for supplementary client needs, including designated programs and projects.

Revenue recognition

The Agency follows the deferral method of accounting for contributions, which include grants, bequests and other donations. Grants and bequests are recorded in the accounts when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Other donations are recorded when received, since pledges are not legally enforceable claims. Unrestricted contributions are recognized as revenue of the appropriate fund when initially recorded in the accounts. Externally restricted contributions are deferred when initially recorded in the accounts and recognized as revenue in the year in which the related expenses are incurred.

Restricted contributions for the purchase of capital assets that will be amortized are deferred and recognized as revenue on the same basis as the amortization expense related to the acquired capital assets.

Claims Conference revenue is recorded in the accounts when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Fees from clients are recognized when services have been provided.

Investment income, which consists of interest, dividends, income distributions from pooled funds, and realized and unrealized gains and losses, is recorded in the statement of operations and changes in net assets, except to the extent that it is externally restricted, in which case it is added to or deducted from the restricted balances.

Contributed volunteer services and materials

The work of the Agency is dependent on the volunteer services of many members and others. The nature and amount of volunteer services and materials received are not reflected in these financial statements because of the difficulty of determining their fair value.

Jewish Family and Child Service of Greater Toronto

Notes to financial statements

March 31, 2024

Financial instruments

Investments are recorded at fair value. Transactions are recorded on a trade date basis and transaction costs are expensed as incurred.

Other financial instruments, including cash, accounts receivable, accounts payable and accrued liabilities, are initially recorded at their fair value and are subsequently measured at amortized cost, net of provisions for impairment.

Capital assets

Purchased capital assets are recorded at acquisition cost. Contributed capital assets are capitalized at fair value at the date of contribution. When conditions indicate a capital asset's carrying value is impaired, it will be written down to its fair value or replacement cost, with the write-down recorded as an expense. Write-downs will not be reversed. Amortization is provided on a straight-line basis over the estimated useful lives of the assets as follows:

Building	20 years
Sports Court	10 years
Furniture, fixtures and other equipment	5 years
Computer equipment	3 years
Leasehold improvements	Over the term of the lease

Foreign currency translation

Revenue and expense items denominated in foreign currencies are translated into Canadian dollars at exchange rates prevailing at the transaction date. Monetary assets and liabilities that are denominated in foreign currencies are translated into Canadian dollars at the year-end exchange rates. Gains or losses resulting from foreign currency transactions are included in the statement of operations and changes in net assets.

Employee benefits

Defined contribution plan accounting is applied to the multi-employer defined benefit plan, whereby contributions are expensed on an accrual basis, as the Agency has insufficient information to apply defined benefit plan accounting.

Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenue and expenses during the reporting period. Estimates are used when accounting for amortization, expense allocations and accrued liabilities. Actual results could differ from management's best estimates as additional information becomes available in the future.

Jewish Family and Child Service of Greater Toronto

Notes to financial statements

March 31, 2024

3. Investments

Investments consist of the following:

	2024	2023
	\$	\$
Guaranteed investment certificates	3,043,759	—
Government of Canada bond	—	110,753
Money Market Fund	—	32,345
Canadian Bond Funds	1,526,376	1,421,938
Canadian Equity Fund	977,873	824,612
Global Equity Fund	1,420,548	1,227,971
	6,968,556	3,617,619

The Agency holds guaranteed investment certificates that yield interest between 4.40% and 5.15% with maturity dates between April 2024 and June 2024. The Government of Canada bond earned interest at 8% paid semi-annually and matured on June 1, 2023. Investments in pooled funds have been allocated to the appropriate asset classes.

4. Capital assets

Capital assets consist of the following:

	2024		
	Cost	Accumulated amortization	Net book value
	\$	\$	\$
Land	51,612	—	51,612
Building and sports court	1,019,596	936,487	83,109
Furniture, fixtures and other equipment	294,140	289,846	4,294
Computer equipment	1,452,571	1,270,503	182,068
Leasehold improvements	848,049	510,525	337,524
	3,665,968	3,007,361	658,607

Jewish Family and Child Service of Greater Toronto

Notes to financial statements

March 31, 2024

	2023		
	Cost	Accumulated amortization	Net book value
	\$	\$	\$
Land	51,612	—	51,612
Building and sports court	1,019,596	925,893	93,703
Furniture, fixtures and other equipment	293,395	288,521	4,874
Computer equipment	1,497,981	1,282,535	215,446
Leasehold improvements	848,049	454,271	393,778
	3,710,633	2,951,220	759,413

Fully amortized capital assets not in use with both cost and accumulated amortization totaling \$130,872 [2023 – \$37,480] were written off during the year.

5. Externally restricted and deferred contributions

- [a] Deferred contributions reported in the Operating Fund represent externally restricted operating funding received in the current year relating to the subsequent year.
- [b] Externally restricted contributions reported in the Special Purposes Fund represent unspent externally restricted contributions for special purposes designated by the donors.
- [c] Externally restricted and deferred contributions are calculated as follows:

	2024	2023
	\$	\$
Operating Fund		
Balance, beginning of year	4,279,238	3,203,863
Deferred contributions received	2,879,392	5,012,570
Deferred contributions recorded as revenue	(4,138,636)	(3,937,195)
Balance, end of year	3,019,994	4,279,238
Special Purposes Fund		
Balance, beginning of year	2,893,158	2,914,222
Externally restricted contributions received <i>[note 6]</i>	62,683	56,844
Externally restricted contributions recorded as revenue <i>[note 6]</i>	(86,782)	(94,455)
Investment income allocated to externally restricted contributions <i>[note 6]</i>	228,846	16,547
Balance, end of year	3,097,905	2,893,159
	6,117,899	7,172,397

Jewish Family and Child Service of Greater Toronto

Notes to financial statements

March 31, 2024

6. Revenue from the Special Purposes Fund

Revenue from the Special Purposes Fund is reported as follows:

	2024		
	Investment Income	Bequests and donations	Total
	\$	\$	\$
Total	501,168	590,298	1,091,466
Transfers from externally restricted and deferred contributions <i>[note 5[c]]</i>	—	86,782	86,782
Transfers to externally restricted and deferred contributions <i>[note 5[c]]</i>	(228,846)	(62,683)	(291,529)
Amount recognized as revenue	272,322	614,397	886,719

	2023		
	Investment Income	Bequests and donations	Total
	\$	\$	\$
Total	31,592	629,344	660,936
Transfers from externally restricted and deferred contributions <i>[note 5[c]]</i>	—	94,455	94,455
Transfers to externally restricted and deferred contributions <i>[note 5[c]]</i>	(16,547)	(56,844)	(73,391)
Amount recognized as revenue	15,045	666,955	682,000

7. Deferred capital contributions

Deferred capital contributions represent the unamortized amount of contributions received for the purchase of capital assets [sport's court]. The change in the deferred capital contributions is as follows:

	2024	2023
	\$	\$
Balance, beginning of year	75,130	83,799
Amortization	(8,669)	(8,669)
Balance, end of year	66,461	75,130

Jewish Family and Child Service of Greater Toronto

Notes to financial statements

March 31, 2024

8. Salaries and employee benefits

The Agency's employees are members of the Ontario Municipal Employees' Retirement System ["OMERS"], which is a multi-employer pension plan. The Agency makes contributions to OMERS on behalf of most of its employees. 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. Employees and employers jointly contribute to the plan in equal amounts.

The contributions expensed in the current year amounted to \$1,271,192 [2023 – \$1,193,581]. These amounts are included in salaries and employee benefits expense in the statement of operations and changes in net assets.

The most recent valuation for financial reporting purposes completed by OMERS as of December 31, 2023 disclosed net assets available for defined benefits of \$128.6 billion, a net return of 4.6% and a funding ratio of 97%.

9. Interfund transfers

Net transfers of \$806,953 [2023 – \$59,699] were made from the Restricted Funds and Reserves to the Operating Fund for funding special programs and direct financial assistance to clients [note 15].

10. Contingencies

The Agency is, in the normal course of operations, subject to legal claims. Management is satisfied that the Agency has appropriate insurance coverage in place and, therefore, none of the current ongoing claims are expected to have a material impact on the Agency's financial position.

11. Financial instruments

The Agency is exposed to various financial risks through transactions from its financial instruments.

Foreign currency risk

The Agency is exposed to foreign currency risk with respect to its investments denominated in foreign currencies, including the underlying investments of its pooled funds denominated in foreign currencies, because of fluctuations in the relative value of foreign currencies against the Canadian dollar.

Credit risk

The Agency is exposed to credit risk in connection with its accounts receivable and its short-term and fixed income investments because of the risk that one party to the financial instrument may cause a financial loss for the other party by failing to discharge an obligation.

Approximately 90% [2023 – 91%] of the operating accounts receivable balance is due from three [2023 – four] sources. Subsequent to year-end, 84% [2023 – 100%] of the accounts receivable balance has been collected.

Jewish Family and Child Service of Greater Toronto

Notes to financial statements

March 31, 2024

Interest rate risk

The Agency is exposed to interest rate risk with respect to its investments in its short-term and fixed income investments because the fair value will fluctuates due to changes in market interest rates.

Liquidity risk

Liquidity risk is the risk that the Agency may encounter difficulty in meeting obligations in connection with its financial liabilities.

Other price risk

The Agency is exposed to other price risk through changes in market prices [other than changes arising from interest rate risk or foreign currency risk] in connection with its investments in equity securities and pooled funds.

12. Commitments

The Agency has obligations under operating leases for the rental of office space.

The future minimum annual lease commitments required under the current occupancy agreement are approximately as follows:

	\$
2025	<u>84,000</u>

13. Contributions from the Conference on Jewish Material Claims

During 2024, contributions from the Conference on Jewish Material Claims included a grant in the amount of \$341,000 from the SO62 36695 fund and a grant in the amount of \$275,050 from the GG25 33303 fund. During 2023, the Agency received \$193,034 from The Alfred Landecker Foundation, \$147,966 from the SO60 31805 fund and \$275,050 from GG25 33303 fund. These funds were applied exclusively for the purpose for which they were granted to pay amounts to clients or on behalf of clients for emergency financial assistance expenses.

14. Custodial assets

An amount of \$130,812 [2023 – \$138,134] is held on deposit at a financial institution representing amounts held in Registered Education Savings Plans for children in care of the Agency. The amounts are funded by Children's Special Allowance received from the Federal government. The Agency administers these funds in trust for children and does not include them in the financial statement.

Jewish Family and Child Service of Greater Toronto

Notes to financial statements

March 31, 2024

15. Reconciliation of deficiency of revenue over expenses

The following reconciliation is provided to disclose the differences between these financial statements, which have been prepared in accordance with Canadian accounting standards for not-for-profit organizations, and the Agency's internal operating statements, which have been prepared in accordance with the reporting requirements of the Agency's various funding organizations.

	2024	2023
	\$	\$
Deficiency of revenue over expenses before the following	(899,090)	(85,444)
Amortization of capital contributions	(8,669)	(8,669)
Amortization of capital assets	187,013	214,754
Additions to capital assets funded from operations	(86,207)	(180,339)
Interfund transfers, net <i>[note 9]</i>	806,953	59,699
Excess of revenues over expenses per internal operating statements	—	—

Notes to financial statements

15. Reconciliation of excess (deficiency) of revenues over expenses (continued)

Year ended March 31

Excess (deficiency) of revenues over expenses for the year ended March 31, 2024 by program is as follows:

	2024											
	JDD Adolescent Treatment Centre	JDD Adolescent Treatment Centre	JDD Adolescent Treatment Centre	JDD Adolescent Treatment Centre	Broader Public Sector	Family Support Program	Violence Against Women Counsel.	VAW Transitional Housing	Children Witnessing Abuse Program	Family & Community Services	Total Agency	
	C&FI Oper. Non-Res./Section 23 Classr.	C&FI Oper. Non-Res.	C&FI Oper. Non-Res.	C&FI Oper. Non-Res.	Other Children's Services	SCS-Children other	Counsel. Service/Survey/ Capacity	Transitional Housing Support Program	Child Witness Program	Counseling Prevention Changing Families Outreach		\$
Revenues												
MCCSS/MOH	8,858,228	807,191	37,287	115,189	220,331	261,564	68,182	216,391	—	—	10,584,363	
MCCSS/MOH	85,435	33,000	4,502	—	—	—	—	—	—	—	118,435	
MCCSS/MOH	19,700	108,600	—	—	—	—	—	—	—	—	132,802	
MCCSS	88,486	—	—	—	—	—	—	—	—	6,787	88,486	
MCCSS	—	—	—	—	—	—	145,800	—	—	—	1,409,325	
United Way	—	—	—	—	—	—	178,000	—	—	—	5,146,665	
UJA Federation/Jewish Foundation Conference on Jewish Material Claims Against Germany	—	—	—	—	—	—	—	—	—	—	616,050	
Grants&Projects	—	—	—	—	—	—	—	—	—	—	311,847	
CSA/Parental Contributions	99,913	—	—	—	—	—	—	—	—	—	99,913	
Fees from Clients	9,863	4,950	—	—	—	—	—	—	—	—	671,556	
Other Foundations/Donations	500	184,070	33,056	—	5,322	472,865	—	—	—	—	5,230,568	
	9,162,125	1,104,811	107,845	115,189	225,653	1,068,249	68,182	216,391	13,392,798	25,451,243		
Expenses												
Salaries & Benefits	6,339,300	722,903	96,843	115,189	213,963	999,168	65,564	126,298	7,345,676	16,024,904		
Travel	33,734	478	—	—	—	26	—	11	23,515	57,764		
Training	44,894	5,825	—	—	—	9,681	—	—	44,648	105,048		
Occupancy Costs	341,782	226,717	—	—	—	1,105	—	—	590,814	1,159,313		
Purchased Services Non-Client	130,413	37,156	—	—	—	10,908	—	—	118,009	286,663		
Program Expenses	950	17,973	—	—	—	—	—	—	290,333	346,720		
Direct Cost of Care for Children	1,454,396	—	—	—	—	—	—	—	—	—	1,454,396	
Purchased Services Client	297,272	3,955	4,502	—	145	—	—	—	—	—	319,491	
Direct Financial Assistance to Clients	—	—	—	—	—	—	—	—	—	—	1,675,716	
Other Clients' Assistance	—	—	—	—	—	—	—	—	—	—	2,601,166	
Central Admin. Expenses	519,385	44,950	6,500	—	11,400	43,990	6,238	19,560	—	—	132,638	
Administration/Technology/Insurance	44,853	—	—	—	145	33,718	—	—	689,306	1,287,407		
	9,162,126	1,104,810	107,845	115,189	225,653	1,098,596	71,802	172,425	13,392,799	25,451,245		
Excess (Deficiency) of revenues over expenses	(1)	1	—	—	—	(40,347)	(3,620)	43,966	(1)	(2)		

Jewish Family and Child Service of Greater Toronto

Notes to financial statements

15. Reconciliation of excess (deficiency) of revenues over expenses (continued)

Year ended March 31

Excess (deficiency) of revenues over expenses for the year ended March 31, 2023 by program is as follows:

	2023											
	JDD Adolescent Treatment Centre	JDD Adolescent Treatment Centre	JDD Adolescent Treatment Centre	Broader Public Sector	Family Support Program	Violence Against Women Counsel.	VAW Transitional Housing	Children Witnessing Abuse Program	Family & Community Services	Total Agency		
	C&FI Oper. Non-Res./Section 23 Classr.	C&FI Oper. Non-Res.	C&FI Oper. Non-Res.	Other Children's Services	SCS-Children other	Counsel. Service/Survey/ Capacity	Transitional Housing Program	Child Witness Program	Counseling Prevention Changing Families Outreach			
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenues												
MCCSS/MOH	8,626,431	670,865	37,287	115,189	220,331	235,557	68,182	216,391	—	—	10,190,233	
MCCSS/MOH	85,435	94,326	33,000	—	—	—	—	—	—	—	212,761	
MCCSS/MOH	21,650	—	4,502	—	—	—	—	—	—	—	26,152	
MCCSS	10,355	—	—	—	—	—	—	—	—	—	10,355	
MCCSS	—	—	—	225,000	—	—	—	—	—	—	225,000	
United Way	—	—	—	—	—	145,800	—	—	1,388,596	—	1,534,396	
UJA Federation/Jewish Foundation Conference on Jewish Material Claims Against Germany	—	—	—	—	—	178,000	—	—	5,688,092	—	5,866,092	
Grants&Projects	—	—	—	—	—	—	—	—	619,702	—	619,702	
CSA/Parental Contributions	70,908	—	—	—	—	—	—	—	119,493	—	119,493	
Fees from Clients	12,478	8,400	—	—	—	—	—	—	70,908	—	70,908	
Other Foundations/Donations	500	214,166	41,760	—	—	394,177	—	—	587,322	—	608,200	
	8,827,757	987,757	116,549	340,189	220,331	963,534	68,182	216,391	3,778,820	—	4,429,423	
									12,182,025		23,912,715	
Expenses												
Salaries & Benefits	6,286,150	729,382	105,547	340,189	208,409	933,115	59,849	123,189	6,631,298	15,417,128		
Travel	34,657	121	—	—	—	—	—	—	15,687	50,465		
Training	62,204	3,733	—	—	407	3,808	—	—	65,395	135,547		
Occupancy Costs	341,890	126,653	—	—	—	—	—	—	542,844	1,011,387		
Purchased Services Non-Client	134,842	20,701	4,502	—	—	3,336	—	—	113,649	277,030		
Program Expenses	—	16,305	—	—	—	—	—	15,890	310,535	342,730		
Direct Cost of Care for Children	1,321,278	—	—	—	—	—	—	—	—	1,321,278		
Purchased Services Client	133,707	1,786	—	—	—	—	—	—	17,110	152,605		
Direct Financial Assistance to Clients	—	—	—	—	—	—	—	—	1,992,244	1,992,244		
Other Clients' Assistance	—	—	—	—	—	—	—	—	1,940,508	1,940,508		
Central Admin. Expenses	—	44,950	6,500	—	11,400	43,990	6,238	19,560	—	132,638		
Administration/Technology/Insurance	513,029	44,124	—	—	115	29,132	—	—	552,755	1,139,155		
	8,827,757	987,757	116,549	340,189	220,331	1,013,381	66,087	158,639	12,182,025	23,912,715		
Excess (Deficiency) of revenues over expenses	—	—	—	—	—	(59,847)	2,095	57,752	—	—		