

Jewish Family and Child Service of Greater Toronto

**Financial statements
March 31, 2022**

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, 2022 and the statements of operations and changes in net assets and 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, 2022, 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 accounting standards for not-for-profit organizations, 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.

RSM Canada LLP

Chartered Professional Accountants
Licensed Public Accountants
June 28, 2022
Toronto, Ontario

Jewish Family and Child Service of Greater Toronto

Statement of Financial Position

[in Canadian dollars]

As at March 31


	2022		2021	
	Operating	Trusts and	Total	Total
	Fund	Funds		
\$	\$	\$	\$	
Assets				
Current				
Cash	4,076,130	1,272,713	5,348,843	4,684,530
Accounts receivable [note 11]	499,600	112,719	612,319	574,051
Prepaid expenses	42,843	—	42,843	171,441
Investments [note 3]	—	3,615,619	3,615,619	3,371,287
Total current assets	4,618,573	5,001,051	9,619,624	8,801,309
Capital assets, net [note 4]	793,828	—	793,828	800,722
	5,412,401	5,001,051	10,413,452	9,602,031
Liabilities and net assets				
Current				
Accounts payable and accrued liabilities	1,498,387	6	1,498,393	1,211,777
Externally restricted and deferred contributions [note 5]	3,203,863	2,914,222	6,118,085	5,790,150
Total current liabilities	4,702,250	2,914,228	7,616,478	7,001,927
Deferred capital contributions [note 7]	83,799	—	83,799	—
Total liabilities	4,786,049	2,914,228	7,700,277	7,001,927
Contingencies and commitments [notes 10 and 12]				
Net assets				
Unrestricted	626,352	1,372,345	1,998,697	1,899,309
Internally restricted	—	714,478	714,478	700,796
Total net assets	626,352	2,086,823	2,713,175	2,600,104
	5,412,401	5,001,051	10,413,452	9,602,031

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

	2022		2021	
	Operating Fund	Trusts and Bequests Funds	Total	Total
	\$	\$	\$	\$
Revenues				
Ministry of Children, Community and Social Services ("MCCSS")	9,798,726	—	9,798,726	9,634,063
Ministry of Health ("MOH")	839,980	—	839,980	799,980
UJA Jewish Federation of Greater Toronto	6,315,861	—	6,315,861	5,641,665
United Way	1,575,537	—	1,575,537	1,738,222
Direct Donations [notes 5[c] and 6]	4,675,816	199,387	4,875,203	4,132,618
Claims Conference [note 13]	627,393	—	627,393	510,593
The Regional Municipality of York	—	—	—	272,434
Fees from clients	200,404	—	200,404	202,788
Investment income (loss) [note 6]	—	102,782	102,782	211,063
Other income	551,636	—	551,636	610,785
	24,585,353	302,169	24,887,522	23,754,211
Expenses				
Salaries and employee benefits [note 8]	15,295,822	—	15,295,822	14,177,620
Direct costs for the care of children	2,492,427	—	2,492,427	2,416,567
Direct financial assistance to clients	2,396,852	—	2,396,852	1,954,812
Program support	2,462,844	—	2,462,844	2,263,809
Other clients' assistance and beneficiaries	1,430,919	68,474	1,499,393	2,009,915
Other programs	426,523	—	426,523	399,393
Amortization of capital assets	200,590	—	200,590	249,581
	24,705,977	68,474	24,774,451	23,471,697
Excess (deficiency) of revenues over expenses	(120,624)	233,695	113,071	282,514
Net assets, beginning of year	717,045	1,883,059	2,600,104	2,317,590
Interfund transfers, net [note 9]	29,931	(29,931)	—	—
Net assets, end of year	626,352	2,086,823	2,713,175	2,600,104

See accompanying notes

Jewish Family and Child Service of Greater Toronto

Statement of cash flows

[in Canadian dollars]

Year ended March 31

	2022		2021	
	Operating Fund	Trusts and Bequests Funds	Total	Total
	\$	\$	\$	\$
Operating activities				
Excess (deficiency) of revenues over expenses for the year	(120,624)	233,695	113,071	282,514
Add (deduct) items not affecting cash				
Amortization of capital assets	200,590	—	200,590	249,581
Amortization of deferred capital contributions	(2,890)			
Unrealized (gain) loss on investments	—	(101,886)	(101,886)	(186,302)
Unrealized gain (loss) on investments allocated to the externally restricted and deferred contributions	—	(142,446)	(142,446)	(264,130)
	77,076	(10,637)	69,329	81,663
Changes in non-cash working capital balances related to operations				
Accounts receivable	30,550	(68,818)	(38,268)	261,547
Prepaid expenses	128,598	—	128,598	42,177
Accounts payable and accrued liabilities	289,384	(2,768)	286,616	(334,350)
Externally restricted and deferred contributions	102,466	225,469	327,935	205,981
Due from Trusts and Bequests Funds (due to Operating Fund)	29,931	(29,931)	—	—
Cash provided by operating activities	658,005	113,315	771,320	257,018
Investing activities				
Proceeds from sale of investments	—	—	—	9,020
Purchase of investments	—	—	—	(60,138)
Purchase of capital assets	(193,696)	—	(193,696)	(94,578)
Cash used in investing activities	(193,696)	—	(193,696)	(145,696)
Financing activities				
Deferred capital contributions received	86,689	—	86,689	9,020
Net increase in cash during the year	550,998	113,315	664,313	111,322
Cash, beginning of year	3,525,132	1,159,398	4,684,530	4,573,208
Cash, end of year	4,076,130	1,272,713	5,348,843	4,684,530

See accompanying notes

Jewish Family and Child Service of Greater Toronto

Notes to financial statements

March 31, 2022

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 Trusts and Bequests Funds. The purpose of the Operating Fund is to provide ongoing services and programs of the Agency, while the Trusts and Bequests Funds are used for supplementary client needs and 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 recognized.

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.

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 and 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. Gains or losses related to investments are accounted for consistent with investment income.

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 revenues and expenditures from the year then ended. 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.

3. Investments

Investments consist of the following:

	2022	2021
	\$	\$
Government of Canada bond	117,386	127,838
Money Market Fund	32,580	32,532
Canadian Bond Funds	1,210,517	1,251,978
Canadian Equity Fund	1,036,722	817,518
Global Equity Fund	1,218,414	1,141,421
	3,615,619	3,371,287

Investments in pooled funds have been allocated to the appropriate asset classes. The Government of Canada bond matures on June 1, 2023 and bears interest at 8% paid semi-annually.

4. Capital assets

Capital assets consist of the following:

	2022		
	Cost	Accumulated amortization	Net book value
	\$	\$	\$
Land	51,612	-	51,612
Building & Sports court	1,000,346	916,547	83,799
Furniture, fixtures and other equipment	293,394	263,084	30,310
Computer equipment	1,374,373	1,196,298	178,075
Leasehold improvements	848,049	398,017	450,032
	3,567,774	2,773,946	793,828

	2021		
	Cost	Accumulated amortization	Net book value
	\$	\$	\$
Land	51,612	-	51,612
Building	913,657	911,417	2,240
Furniture, fixtures and other equipment	287,880	236,456	51,424
Computer equipment	1,324,854	1,135,694	189,160
Leasehold improvements	848,049	341,763	506,286
	3,426,052	2,625,330	800,722

Fully amortized capital assets not in use with both cost and accumulated amortization totaling \$51,977 [2021 – \$9,726] 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 Trusts and Bequests Funds represent unspent externally restricted contributions for special purposes designated by the donors.
- [c] Externally restricted and deferred contributions are calculated as follows:

	2022	2021
	\$	\$
Operating Fund		
Balance, beginning of year	3,101,397	3,062,766
Deferred contributions received	3,305,649	2,609,567
Deferred contributions recorded as revenue	(3,203,183)	(2,570,936)
Balance, end of year	3,203,863	3,101,397
Trusts and Bequests Funds		
Balance, beginning of year	2,688,753	2,521,404
Externally restricted contributions received <i>[note 6]</i>	157,044	53,807
Externally restricted contributions recorded as revenue <i>[note 6]</i>	(75,109)	(82,675)
Amounts transferred from externally restricted to board restricted Investment income (loss) allocated to externally restricted contributions <i>[note 6]</i>	-	(105,153)
	143,534	301,370
Balance, end of year	2,914,222	2,688,753
	6,118,085	5,790,150

6. Income from Trusts and Bequests Funds

Income from the Trusts and Bequests Funds is reported as follows:

	2022		
	Investment	Bequests and	Total
	Income	donations	
	\$	\$	\$
Total	246,316	281,322	527,638
Transfers from externally restricted and deferred contributions <i>[note 5[c]]</i>	-	75,109	75,109
Transfers to externally restricted and deferred contributions <i>[note 5[c]]</i>	(143,534)	(157,044)	(300,578)
Amount recognized as revenue	102,782	199,387	302,169

	2021		
	Investment	Bequests and	Total
	Income	donations	
	\$	\$	\$
Total	512,433	215,591	728,024
Transfers from externally restricted and deferred contributions <i>[note 5[c]]</i>	-	82,675	82,675
Amounts transferred from externally restricted to internally restricted <i>[note 5[c]]</i>	-	105,153	105,153
Transfers to externally restricted and deferred contributions <i>[note 5[c]]</i>	(301,370)	(53,807)	(355,177)
Amount recognized as revenue	211,063	349,612	560,675

7. Deferred capital contributions

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

	2022	2021
	\$	\$
Initial amount received	86,689	-
Amortization	(2,890)	-
Balance, end of year	83,799	-

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 \$1,236,896 [2021 – \$1,156,269]. These amounts are included in salaries and employee benefits in the statement of operations and changes in net assets.

The most recent valuation for financial reporting purposes completed by OMERS as at December 31, 2021 disclosed net assets available for defined benefits of \$120.9 billion with defined benefits accrued pension obligations of \$120.7 billion, resulting in a surplus of \$3.1 billion.

9. Interfund transfers

Net transfers of \$29,931 [2021 – \$23,934] were made from the Trusts and Bequests Funds to the Operating Fund for funding special programs and direct financial assistance to clients [note 15].

10. Contingencies

The Agency has received statements of claim related to various matters arising in the ordinary course of business. These matters are at various stages of resolution and their outcome and an estimate of loss, if any, is not determinable. The Agency has no reason to expect that the ultimate disposition of any of these matters will have a material adverse impact on its financial position, results of operations or its ability to carry on any of its business activities.

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 91% [2021 – 89%] of the accounts receivable balance is due from five [2021 – four] sources. Subsequent to year-end, more than 72% [2021 – 64%] of the accounts receivable balance has been collected.

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 fluctuate 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:

	\$
2023	85,000
2024	84,000
2025	84,000
	<u>253,000</u>

13. Contributions from the Conference on Jewish Material Claims

The Contributions from the Conference on Jewish Material Claims included a grant in the amount of \$323,343 (2021 – \$341,000) from Fund UROEAP2021 – (USD\$258,454) and a grant in the amount of \$275,050 (2021-\$275,050) from fund GG23 26668. These funds were applied exclusively for the purpose for which they were granted. Grant UROEAP21 consisted solely of amounts paid out to clients or on behalf of clients for emergency financial assistance expenses.

14. Prior year balances

Certain of the prior year balances have been reclassified to conform with the current year presentation.

15. Reconciliation of excess (deficiency) of revenues 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.

	2022	2021
	\$	\$
Excess (deficiency) of revenues over expenses before the following	(120,624)	(178,936)
Receipt of capital contributions	86,689	-
Amortization of capital contributions	(2,890)	-
Amortization of capital assets	200,590	249,580
Additions to capital assets funded from operations	(193,696)	(94,578)
Interfund transfers, net <i>[note 9]</i>	29,931	23,934
Excess of revenues over expenses per internal operating statements	—	—

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, 2022 by program is as follows:

	2022									Total Agency
	Child Welfare Services	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	
		C&FI Oper. Non-Res./Section 23 Classr.	C&FI Oper. Non-Res.	Other Children's Services	SCS-Children other	Counsell. Service/Survey/Capacity	Transitional Housing Support Program	Child Witness Program	Counselling Prevention Changing Families Outreach	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
REVENUES										
MCCSS/MOH	8,449,995	670,865	37,287	115,189	220,331	235,557	68,182	216,391	-	10,013,797
MCCSS/MOH	85,435	94,326	33,000	-	-	-	-	-	-	212,761
MCCSS/MOH	100,785	-	4,502	-	-	-	-	-	-	105,287
MCCSS	73,346	-	-	-	-	-	-	-	-	73,346
MCCSS	225,000	-	-	-	-	-	-	-	-	225,000
United Way	-	-	-	-	-	145,800	-	-	1,429,737	1,575,537
UJA Federation/Jewish Foundation	-	-	-	-	-	228,000	-	-	6,087,861	6,315,861
Conference on Jewish Material Claims Against Germany	-	-	-	-	-	-	-	-	627,393	627,393
The Regional Municipality of York	-	-	-	-	-	-	-	-	-	-
CSA/Parental Contributions	119,451	-	-	-	-	-	-	-	-	119,451
Fees from Clients	22,058	11,100	-	-	-	-	-	-	582,946	616,104
Other Foundations/Donations	500	219,416	42,092	-	-	420,825	-	-	4,131,712	4,814,545
	9,076,570	995,707	116,881	115,189	220,331	1,030,182	68,182	216,391	12,859,649	24,699,082
EXPENSES										
Salaries & Benefits	5,634,438	681,930	105,879	115,189	208,035	1,011,055	48,471	119,933	7,370,892	15,295,822
Travel	29,059	-	-	-	-	-	-	-	3,806	32,865
Training	13,881	5,339	-	-	671	1,616	-	-	31,132	52,639
Occupancy Costs	279,196	182,898	-	-	-	-	-	-	483,639	945,733
Purchased Services Non-Client	143,505	12,941	4,502	-	-	13,007	-	-	198,320	372,275
Program Expenses	-	6,602	-	-	-	-	-	26,997	309,067	342,666
Direct Cost of Care for Children	1,568,462	-	-	-	-	-	-	-	-	1,568,462
Purchased Services Client	968,126	-	-	-	-	-	-	-	31,160	999,286
Direct Financial Assistance to Clients	-	-	-	-	-	-	-	-	1,970,915	1,970,915
Other Clients' Assistance	-	-	-	-	-	-	-	-	1,856,857	1,856,857
Central Admin. Expenses	-	44,950	6,500	-	11,400	43,990	6,238	19,560	-	132,638
Administration/Technology/Insurance	439,901	61,047	-	-	225	23,678	90	120	603,863	1,128,924
	9,076,568	995,707	116,881	115,189	220,331	1,093,346	54,799	166,610	12,859,651	24,699,082
Excess (Deficiency) of revenues over expenses	2	-	-	-	-	(63,164)	13,383	49,781	(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, 2021 by program is as follows:

	2021									
	Child Welfare Services	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.	Other Children's Services	SCS-Children other	Counsell. Service/Survey/Capacity	Transitional Housing Support Program	Child Witness Program	Counselling Prevention Changing Families Outreach	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
REVENUES										
MCCSS/MOH	8,670,299	630,865	37,287	115,189	220,331	195,130	68,182	216,391	-	10,153,674
MCCSS/MOH	85,435	94,326	33,000	-	-	32,527	-	-	-	245,288
MCCSS/MOH	-	-	4,502	-	-	7,750	-	-	-	12,252
MCCSS	7,013	-	-	-	-	-	-	-	-	7,013
United Way	-	-	-	-	-	162,000	-	-	1,576,222	1,738,222
UJA Federation/Jewish Foundation	-	-	-	-	-	378,000	-	-	5,263,665	5,641,665
Conference on Jewish Material Claims Against Germany	-	-	-	-	-	-	-	-	510,593	510,593
The Regional Municipality of York	-	-	-	-	-	-	-	-	272,434	272,434
CSA/Parental Contributions	114,397	-	-	-	-	-	-	-	-	114,397
Fees from Clients	19,884	10,800	-	-	-	-	-	-	579,154	609,838
Other Foundations/Donations	750	136,982	41,575	-	-	205,427	-	-	3,527,358	3,912,092
	8,897,778	872,973	116,364	115,189	220,331	980,834	68,182	216,391	11,729,426	23,217,468
EXPENSES										
Salaries & Benefits	5,501,060	690,283	105,919	115,189	208,259	952,192	61,764	120,456	6,422,498	14,177,620
Travel	23,095	(16)	-	-	(2)	(83)	-	(8)	1,625	24,611
Training	47,188	698	-	-	325	679	-	-	54,915	103,805
Occupancy Costs	205,644	83,264	-	-	-	-	-	-	385,426	674,334
Purchased Services Non-Client	133,793	10,861	-	-	-	9,233	-	-	74,273	228,160
Program Expenses	-	5,956	-	-	-	48	-	27,509	284,665	318,178
Direct Cost of Care for Children	1,482,563	-	-	-	-	-	-	-	-	1,482,563
Purchased Services Client	988,961	-	3,946	-	-	-	-	-	18,772	1,011,679
Direct Financial Assistance to Clients	-	-	-	-	-	-	-	-	1,926,663	1,926,663
Other Clients' Assistance	-	-	-	-	-	-	-	-	1,938,839	1,938,839
Central Admin. Expenses	-	44,950	6,500	-	11,400	43,990	6,238	19,560	-	132,638
Administration/Technology/Insurance	515,474	36,977	-	-	349	23,293	180	356	621,749	1,198,378
	8,897,778	872,973	116,365	115,189	220,331	1,029,352	68,182	167,873	11,729,425	23,217,468
Excess (Deficiency) of revenues over expenses	-	-	(1)	-	-	(48,518)	-	48,518	1	-