



**SUMMARIZED OPERATING FINANCIAL
STATEMENTS**

For the 12 Month Period Ending

March 31, 2021

**Including Analysis of Variances from the
Operating Budget**

Jewish Family and Child Service of Greater Toronto

**OPERATING FINANCIAL STATEMENT OF INCOME AND EXPENDITURES
12 Month Period Ended 3/31/2021**

TOTAL AGENCY

	Actual	Budget	YTD	YTD	
	2019-20	2020-21	Budget	Actual	Variance

INCOME

1 MCCSS/MOHLTC	10,803,330	10,260,255	10,260,255	10,532,624	272,369
2 UJA Federation	5,071,854	5,285,593	5,285,593	5,641,665	356,072
3 United Way	1,765,947	1,695,986	1,695,986	1,738,222	42,236
4 Claims Conference	459,430	572,444	572,444	510,593	-61,852
5 York Municipality	380,584	416,376	416,376	272,434	-143,941
6a Donations applied - JFC Foundation	1,245,037	1,981,194	1,981,194	723,345	-1,257,849
6b Donations Applied -Trust Funds	43,964	148,289	148,289	23,934	-124,355
6c Donations Applied - Other Donations	2,575,683	2,534,790	2,534,790	3,164,814	630,024
7 Fees	746,563	755,598	755,598	609,838	-145,760

TOTAL REVENUES:

	23,092,391	23,650,525	23,650,525	23,217,468	-433,056
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EXPENDITURES

8 Salaries & Benefits	13,687,213	14,281,978	14,281,978	14,177,620	-104,358
9 Travel	133,220	145,195	145,195	24,612	-120,583
10 Training	70,871	59,814	59,814	103,804	43,990
11 Occupancy Costs	1,141,699	990,333	990,333	674,334	-315,999
12 Purchased Services Non-Client	285,848	252,415	252,415	228,161	-24,254
13 Program Expense	471,569	490,101	490,101	318,178	-171,923
14 Direct Cost of Care for Children	1,427,487	1,353,764	1,353,764	1,482,563	128,799
15 Purchased Services Client	1,098,280	969,469	969,469	1,011,678	42,209
15A Total Direct Cost for The Care of Children					
16 Direct Financial Assistance to Clients	3,407,914	3,713,972	3,713,972	3,865,502	151,530
17 Central Admin Expenses	132,638	132,638	132,638	132,638	
18 Administration/Tecnology/Insurance	1,235,652	1,260,848	1,260,848	1,198,379	-62,469

TOTAL EXPENDITURES:

	23,092,390	23,650,526	23,650,526	23,217,468	-433,058
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SURPLUS\DEFICIT)

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JEWISH FAMILY AND CHILD SERVICE OF GREATER TORONTO

Summarized Operating Financial Statements 12 Month Period Ended March 31, 2021 EXPLANATORY NOTES

Highlights of the 12 month period ended March 31, 2021

During the 12 month period which ended in March 31, 2021 the Agency operated in full COVID 19 pandemic mode. Branches and facilities were shut down, staff worked mostly from home, most programs and services were provided remotely. Direct client contact and client visits were conducted when essentially required, mostly in Child Welfare, Hospice and Housing Support services. The J.D. Diamond Adolescent Centre opened up for direct service in September, following an extensive health and safety reintegration plan and was shut down again returning to remote mode for January, February and March 2021(Q4).

Working remotely resulted in lower levels of expenditures such as occupancy costs, travel costs, office supplies, meetings, consultants, facilitators and other certain direct program costs, compared to the budget. With the facilities closed down, there was no need for receptionists, who were temporarily laid off, resulting in lower than budget payroll costs.

The COVID 19 pandemic had a harsh impact on many of the Agency's clients as well as on other vulnerable members of the community requiring Agency's services and support. Issues such as social isolation, stress, anxiety, trauma, domestic abuse, grief, and other mental and physical health challenges were intensified. In addition were the effects of restrictions to regular health and support services, limited access to basic items and increases in their costs, job losses, dependency on technology for essential connectivity and the need to care for children at home and ensure that they are getting schooled on-line. The Agency responded to the increase in the intensity and the complexity of clients' needs and the growing number of clients by finding creative ways to address clients' challenges, and provide enhanced professional counselling and support across all its services and programs. Direct financial assistance to clients was increased in all the poverty reduction programs and initiatives including services to Holocaust survivors and seniors, as well in child welfare services, the women abuse program, hospice and others. Meals, food products and other essential items were delivered to many isolated clients and laptops, tablets and mobile phones were provided to clients, as means of connectivity, eliminating social isolation, remote education and employment.

Additional funding was provided through designated direct donations and United Way grants to allow the Agency to support clients in addressing pandemic related needs and challenges.

A very successful opening to the year in fund raising continued throughout the fiscal year. The flow of donations and additional funding mostly from the UJA Federation, the Azrieli Foundation and the Ministry of Health was used in funding general operating services, direct financial assistance to clients and program delivery this fiscal year.

A - Child Welfare Services

- The Ministry of Children, Community and Social Services (MCCSS) funding for the 12 month period ended March 31, 2021 reflects the allocated amount for this fiscal year. The MCCSS Child Welfare funding allocation for fiscal year 2020-21 with certain adjustments was very similar to 2019-20, bringing the total Child Welfare Income for this fiscal year to an amount of \$109,477 higher than the budget.
- The total Child Welfare expenditures this fiscal year were \$109,477 higher than the budget (1.2%) and \$283,746 lower than in the previous fiscal year (-3.1%). The higher level of expenditures were mostly in payroll costs, in the direct cost of keeping children and youth in care and in client related legal costs.

B - Other Ministry Funded Programs

- MCCSS funding for this fiscal year for Non Child Welfare programs for the 12 month period ended March 31, 2021 reflects the actual amounts received. Funding for Children's Mental Health programs including the J.D.Diamond Adolescent Centre ("JDD") is provided by the Ministry of Health ("M.O.H."). The funding for this fiscal year is similar to previous fiscal year, and includes the additional M.O.H. one time funding received last year.
- Program delivery grants were received for the JDD from the Azrieli Foundation and for the Woman Abuse Program from other donors.
- Expenditures were \$185,053 lower than the budgeted level this fiscal year, mostly in the cost lines noted above due to operating in COVID 19 pandemic mode.

C - Counselling and Outreach Programs

- **Program delivery and general operating service expenditures (non- direct client assistance)** were lower than the budget by a total amount of \$509,012 over the 12 month period due to operating in COVID 19 pandemic mode. The lower costs were mostly in the following expenditure lines: salaries & employee benefits, staff travel, occupancy costs, fees to consultants & group facilitators, promotion & publicity, dues & fees, other direct program costs such as Client related

professional purchased services, Café Europa and the Family Resource Centre.

Direct Financial Assistance to Clients:

- The total net amount of higher than budget expenditures in Direct Financial Assistance to Clients this period was \$151,530

**Explanatory Notes to Summarized Operating Financial Statements -Total Agency
– Significant Variances from Operating Budget
12 Month Period Ended March 31, 2021**

Income

Line

- 1) MCCSS –Funding reflects approved amounts. MOHLTC – Additional Funding for JDD.
- 2) UJA Federation – Mostly UJA Resilience Project– Not in the budget. Project planned to address Clients’ pandemic challenges.
- 3) United Way – COVID 19 Grants – Additional funding to directly support clients’ needs.
- 4) Claims Conference - funding for direct client emergency assistance was lower than budget. Funding for program delivery was higher than the budget.
- 5) York Region Municipality- HPP – Funding applied based on clients’ needs. Contract for Program discontinued as of January 2021.
- 6a) JFC Foundation – Funding applied based on actual need. Decrease in need due to other direct program funding and lower level of expenses.
- 6b) Trust Funds – Mostly decrease in use of Camp Funds due to COVID 19.
- 6c) Donations Applied - Program Delivery – Increase in use based on increase in direct program funding donations. Direct Client Support – Designated donations applied mostly for direct emergency assistance to Holocaust survivors and also in the Poverty Reduction Services to address increase in clients’ needs due to COVID 19 pandemic.
- 7) Fees from clients, parents, schools & hospitals – Decrease in fees mainly due to COVID 19 related to close-downs and restrictions.

Expenditures

Line

- 8) Salaries, Wages & Benefits – Temporary layoffs, positions not filled and dental & health insurance premium discounts.
- 9) Staff travel – Staff working from home remotely led to decrease in work related travel.
- 11) Building Occupancy Costs – Facilities shut down or open on a limited basis.
- 13) Program Expenses - Mostly temporary limited group services at the beginning of the period and lower program costs related to working remotely.
- 14) Direct Cost for the Care of Children – Mainly increase in group care cost due to high needs children, in direct support to foster parents, kin and independent living youth to address pandemic related financial challenges.
- 16) Direct Financial Assistance to clients – SFAP – supplementary Financial Assistance Program – Close to Budget; Camp Subsidies – Lower than Budget - Camps not opening this summer; Opportunity Funds – Higher than Budget - Direct support to clients to address additional COVID 19 related needs funded by additional donations and grants; HPP – Lower than Budget – Government rent deferral support. Emergency Assistance to Holocaust Survivors –Higher than Budget – Growing needs and increase in number of eligible clients.
- 18) Administration & Technology – Savings due to working from home

Jewish Family and Child Service of Greater Toronto					
OPERATING FINANCIAL STATEMENT OF INCOME AND EXPENDITURES					
12 Month Period Ended 3/31/2021					
MCCSS - CHILD WELFARE					
	Actual	Budget	YTD	YTD	
	2019-20	2020-21	Budget	Actual	Variance
<u>INCOME</u>					
1 MCCSS/MOHLTC	9,148,100	8,771,801	8,771,801	8,877,144	105,343
2 UJA Federation					
3 United Way					
4 Claims Conference					
5 York Municipality					
6a Donations applied - JFC Foundation					
6b Donations Applied -Trust Funds	500	500	500	500	
6c Donations Applied - Other Donations				250	250
7 Fees	32,924	16,000	16,000	19,884	3,884.00
TOTAL REVENUES:	9,181,524	8,788,301	8,788,301	8,897,778	109,477
<u>EXPENDITURES</u>					
8 Salaries & Benefits	5,622,422	5,424,831	5,424,831	5,501,060	76,229
9 Travel	69,183	74,011	74,011	23,095	-50,917
10 Training	25,383	18,282	18,282	47,188	28,907
11 Occupancy Costs	334,493	326,779	326,779	205,644	-121,135
12 Purchased Services Non-Client	123,922	124,533	124,533	133,793	9,259
13 Program Expense					
14 Direct Cost of Care for Children	1,427,487	1,353,764	1,353,764	1,482,563	128,799
15 Purchased Services Client	<u>1,042,257</u>	<u>915,566</u>	<u>915,566</u>	<u>988,961</u>	<u>73,395</u>
15A Total Direct Cost for The Care of Children	2,469,744	2,269,331	2,269,331	2,471,524	202,194
16 Direct Financial Assistance to Clients					
17 Central Admin Expenses					
18 Administration/Tecnology/Insurance	536,377	550,535	550,535	515,474	-35,060
TOTAL EXPENDITURES:	9,181,524	8,788,301	8,788,301	8,897,778	109,477
SURPLUS\DEFICIT)	0	-1	-1	0	0