



**SUMMARIZED OPERATING FINANCIAL
STATEMENTS**

**For the 12 Month Period Ending
March 31, 2022**

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

Jewish Family and Child Service of Greater Toronto

**OPERATING FINANCIAL STATEMENT OF INCOME AND EXPENDITURES
12 Month Period Ended 3/31/2022**

TOTAL AGENCY

	Actual 2020-21	Budget 2021-22	YTD Budget	Actual 2021-22	Variance
REVENUES					
1 MCCSS/MOHLTC	10,532,624	10,424,896	10,424,896	10,749,642	324,745
2 UJA Federation	5,641,665	6,778,807	6,778,807	6,315,861	-462,946
3 United Way	1,738,222	1,526,558	1,526,558	1,575,537	48,979
4 Claims Conference	510,593	616,050	616,050	627,393	11,343
5 York Municipality	272,434	0	0	0	0
6 Direct Donations Applied	3,912,093	5,485,775	5,485,775	4,789,546	-696,229
7 Fees	609,838	579,758	579,758	641,104	61,346
TOTAL REVENUES:	23,217,468	25,411,843	25,411,843	24,699,082	-712,761
EXPENDITURES					
8 Salaries & Benefits	14,177,620	15,592,151	15,592,151	15,295,822	-296,329
9 Travel	24,612	25,580	25,580	32,865	7,285
10 Training	103,804	38,173	38,173	52,639	14,466
11 Occupancy Costs	674,334	933,150	933,150	945,733	12,584
12 Purchased Services Non-Client	228,161	198,141	198,141	372,276	174,135
13 Program Expense	318,178	299,400	299,400	342,665	43,266
14 Total Direct Cost for The Care of Children	2,494,242	2,544,101	2,544,101	2,567,748	23,646
15 Direct Financial Assistance to Clients	3,865,502	4,455,453	4,455,453	3,827,771	-627,681
16 Central Admin Expenses	132,638	132,638	132,638	132,638	0
17 Administration/Tecnology/Insurance	1,198,379	1,193,056	1,193,056	1,128,925	-64,132
TOTAL EXPENDITURES:	23,217,468	25,411,843	25,411,843	24,699,082	-712,761
SURPLUS \ (DEFICIT)	0	0	0	0	0

JEWISH FAMILY AND CHILD SERVICE OF GREATER TORONTO

Summarized Operating Financial Statements 12 Month Period Ended March 31, 2022 EXPLANATORY NOTES

Highlights of the 12-month period ended March 31, 2022

During the 12-month period that ended in March 31, 2022, the Agency continued to operate in full COVID 19 pandemic mode. Branches and facilities were shut down, staff worked mostly from home, most programs and services were provided remotely with certain programs added. Direct client contact and client visits were provided when essentially required, mostly in Child Welfare, Hospice, Chaplaincy 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. In mid March 2022, the Agency began applying a hybrid service model designed to open up the facilities for partial in-person service to clients combined with remote service. This hybrid service model requires staff to work from the office or in the field for a minimum of two days a week.

A - Child Welfare Services

The Ministry of Children, Community and Social Services (“MCCSS”) funded an additional amount toward prevention services for Child Welfare clients in 2021-22.

This amount matches the amount allocated by MCCSS in the previous fiscal year. Additional funding was also received from MCCSS to reimburse the Agency for: a) costs associated with keeping a Transitional Aged Youth in care after he was supposed to have been move to the adult system, and b) to cover some of the additional COVID 19 related expenses that were incurred. This allowed the Agency to achieve a balanced financial result in child welfare this fiscal year.

The Ministry of Children, Community and Social Services (MCCSS) funding for the 12 month period ended March 31, 2022 reflects the allocated amount for this fiscal year. Total revenues for this fiscal year were higher than the budget by \$280,927 (3.2%) funding an expense level of the same amount.

- The higher level of expenditure was mostly in salaries & benefits costs, where more staff were added due to the need to ensure sufficient coverage for staff sick leaves or time spent in isolation. This was required to ensure that the Agency was able to maintain and support all mandated services. Payments to group homes, foster parents and to youth living independently were higher than budgeted in order to help them cover increases in general living costs. This increase was offset by a significant decrease in outside purchased foster care costs due to changes in placements.

B - Other Ministry Funded Programs

- MCCSS funding for this fiscal year for Non Child Welfare programs stayed at the same level as in the prior fiscal years and was at the budgeted level.
- Funding for Children's Mental Health programs which applies to the J.D.Diamond Adolescent Centre ("JDD") is provided by the Ministry of Health ("M.O.H."). The funding level matched the previous year's funding and budget with an additional one time allocation amount of \$40,000 received.
- Total expenditures for this fiscal year include an amount of \$86,689 spent on a new Sports Court in the back yard of the J. D. Diamond Adolescent Centre, funded by a designated donation. The cost of the sports court is included in the Building Occupancy expense line.

C - Counselling and Outreach Programs

- Program delivery and general operating service expenditures (non- direct client assistance) were lower than the budget by a total net amount of \$371,325 this fiscal year due to operating in COVID 19 pandemic mode. The lower costs were mostly in the following expenditure lines: salaries & employee benefits, occupancy costs and technology.
- The Camp subsidy program was accessed more than originally expected. Most day camps as well as some overnight camps opened this summer in COVID mode. We were happy to refer clients to the camps and provide financial support to help cover the camp fees.
- In the other direct financial assistance programs: the Supplementary Financial Assistance Program, the Cobalt-Resilience project, the Opportunity Funds program and the Emergency Assistance to Holocaust survivors program, the total amounts paid over this fiscal year were lower than the amounts budgeted. This was mostly due to potential clients receiving government financial support. In the last quarter of the fiscal year, government COVID -19 financial support ended, and the number of clients applying for and receiving Agency financial assistance increased.
- The total net amount of lower than budget expenditures in Direct Financial Assistance to Clients in this year was \$627,681.
- The lower than budgeted direct financial assistance to clients, lower program delivery and general operating expenditures, in combination with the fact that we received additional amounts in Grants and Fees than budgeted, resulted in the need to apply \$696,229 less than budgeted funds from the from direct donations designated for direct financial assistance to clients and other operating expenses in this fiscal year.

**Explanatory Notes to the Summarized Financial Operating Statements Total Agency
12 Month Period Ended March 31, 2022
– Significant Variances from Operating Budget**

Income

Line

- 1) MCCSS/MOH –Funding reflects approved amounts.
- 2) UJA Federation – Direct Financial Assistance to clients – including SFAP, Cobalt –Resilience Project and Emergency Assistance to Holocaust survivors. - Lower number of eligible clients.
- 6) Direct Donations Applied - Decrease in need due to lower expenses and to other direct program funding.
- 7) Grants & Fees – Increase in Grants.

Expenditures

Line

- 8) Salaries & Benefits – Mainly – positions not fully filled.
- 12) Non Client Purchased Services - Consultants – Decisions to contract certain consultants made after the approval of the budget.
- 13) Program expenses – Family Resource Centre - Additional activities.
- 15) Direct Financial Assistance to Clients – Lower number of eligible clients mostly due to them receiving government COVID 19 related financial support.

Jewish Family and Child Service of Greater Toronto

**OPERATING FINANCIAL STATEMENT OF INCOME AND EXPENDITURES
12 Month Period Ended 3/31/2022**

CHILD WELFARE SERVICES

REVENUES

	Actual 2020-21	YTD Budget 2021-22	Budget 2021-22	Actual 2021-22	Variance
MCCSS	8,877,144	8,775,059	8,775,059	9,054,012	278,953
UJA Federation					
United Way					
Claims Conference					
York Municipality					
Direct Donations Applied	750	500	500	500	0
Fees	19,884	20,084	20,084	22,058	1,974
TOTAL REVENUES:	8,897,778	8,795,643	8,795,643	9,076,570	280,927

EXPENDITURES

Salaries & Benefits	5,501,060	5,414,834	5,414,833	5,634,438	219,604
Travel	23,095	25,022	25,023	29,060	4,037
Training	47,188	16,894	16,894	13,881	-3,013
Occupancy Costs	205,644	276,172	276,172	279,196	35,902
Purchased Services Non-Client	133,793	107,306	107,306	143,505	36,199
Total Direct Cost for The Care of Children	2,471,524	2,518,512	2,518,512	2,536,587	18,076
Administration/Technology/Insurance	515,474	436,903	436,903	439,903	3,000
TOTAL EXPENDITURES:	8,897,778	8,795,643	8,795,643	9,076,570	280,926

SURPLUS(DEFICIT)

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