

Jewish Child and Family Service
Financial Statements
March 31, 2023

Contents

	<u>Page</u>
Independent Auditors' Report	1 - 2
Statements of Operations and Changes in Net Assets	3
Statement of Financial Position	4
Statement of Cash Flows	5
Notes to the Financial Statements	6 - 13
Schedule of Revenues - Family Department	14
Schedule of Revenues - Child Maintenance	15
Schedule of Expenses - Family Department	16
Schedule of Expenses - Child Maintenance	17
Schedule of Administration Expenses	18



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Independent Auditors' Report

To the Directors of
Jewish Child and Family Service

Opinion

We have audited the accompanying financial statements of Jewish Child and Family Service (the "Agency"), which comprise the statement of financial position as at March 31, 2023, 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 financial statements present fairly, in all material respects, the financial position of the Agency as at March 31, 2023 and the results of its 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 *Auditors' 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.

Other Information

Management is responsible for the other information which comprises the Agency's annual report.

Our opinion on the financial statements does not cover the other information and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

The annual report is expected to be made available to us after the date of the auditors' report. If, based on the work we will perform on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact to those charged with governance.

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 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 entity or to cease operations, or has no realistic alternative but to do so.

Independent Auditors' Report - continued

Those charged with governance are responsible for overseeing the Agency's financial reporting process.

Auditors' 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 auditors' 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 auditors' 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 auditors' 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.



Winnipeg, Canada
June 14, 2023

Chartered Professional Accountants

Jewish Child and Family Service
Statements of Operations and Changes in Net Assets

Year Ended March 31	2023	2022 (Note 15)
Revenues		
Family department (Page 14)	\$ 2,895,949	\$ 3,144,829
Child maintenance (Page 15)	<u>1,010,816</u>	<u>980,284</u>
	<u>3,906,765</u>	<u>4,125,113</u>
Expenses		
Family department (Page 16)	2,214,734	2,002,702
Child maintenance (Page 17)	1,075,578	1,080,837
Administration (Page 18)	<u>594,405</u>	<u>498,976</u>
	<u>3,884,717</u>	<u>3,582,515</u>
Excess of revenues over expenses before other items	<u>22,048</u>	<u>542,598</u>
Other items		
Donations transferred to Jewish Foundation of Manitoba (Note 13)	(20,000)	(526,497)
Investment income	5,325	-
Unrealized gain on investments	<u>13,415</u>	<u>-</u>
	<u>(1,260)</u>	<u>(526,497)</u>
Excess of revenues over expenses	<u>\$ 20,788</u>	<u>\$ 16,101</u>

	<u>Unrestricted</u>	<u>Asper Helping Hand Initiative</u>	<u>Internally Restricted</u>	<u>2023</u>	<u>2022</u>
Net assets, beginning of year	\$ 127,671	\$ 97,000	\$ 336,275	\$ 560,946	\$ 544,845
Excess of revenues over expenses	20,788	-	-	20,788	16,101
Transfers (Note 10)	<u>25,281</u>	<u>-</u>	<u>(25,281)</u>	<u>-</u>	<u>-</u>
Net assets, end of year	<u>\$ 173,740</u>	<u>\$ 97,000</u>	<u>\$ 310,994</u>	<u>\$ 581,734</u>	<u>\$ 560,946</u>

See accompanying notes to the financial statements.

**Jewish Child and Family Service
Statement of Financial Position**

March 31

2023

2022

Assets

Current

Cash	\$ 1,534,894	\$ 2,230,814
Investments - Jewish Foundation of Manitoba (Note 3)	350,000	350,000
Short-term investments (Note 4)	664,121	-
Receivables (Note 5)	74,157	61,040
Prepays	<u>79,099</u>	<u>55,979</u>

2,702,271 2,697,833

Capital assets (Note 6)	51,220	65,365
Asper Helping Hand Initiative (Note 9)	<u>262,392</u>	<u>263,911</u>

\$ 3,015,883 **\$ 3,027,109**

Liabilities

Current

Payables and accruals	\$ 560,405	\$ 561,280
Government remittances payable	13,937	9,068
Grants received in advance (Note 7)	1,061,138	1,359,727
Province of Manitoba advance	24,100	24,100
Deferred revenues (Note 8)	<u>774,569</u>	<u>511,988</u>

2,434,149 **2,466,163**

Net assets

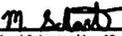
Unrestricted	173,740	127,671
Asper Helping Hand Initiative (Note 9)	97,000	97,000
Internally restricted (Note 10)	<u>310,994</u>	<u>336,275</u>

581,734 **560,946**

\$ 3,015,883 **\$ 3,027,109**

Commitments (Notes 11 and 12)

Approved by the Board


Michael Schacter (Jun 12, 2023 11:37 CDT)

Director



Director

See accompanying notes to the financial statements.

Jewish Child and Family Service
Statement of Cash Flows

Year Ended March 31

2023

2022

Cash derived from (applied to):

Operating

Excess of revenues over expenses	\$ 20,788	\$ 16,101
Amortization of capital assets	22,948	22,308
Unrealized gain on investments	<u>(13,415)</u>	<u>-</u>

30,321 38,409

Change in non-cash operating working capital items

Receivables	(13,117)	13,949
Prepays	(23,120)	(1,776)
Payables and accruals	(875)	(11,372)
Government remittances payable	4,869	(97,249)
Grants received in advance	(298,589)	(541)
Deferred revenues	262,581	115,401
Asper Helping Hand Initiative externally restricted funds	<u>1,519</u>	<u>6,946</u>

(36,411) 63,767

Investing

Purchase of investments	(691,709)	(350,000)
Proceeds on sale of investments	41,002	-
Purchase of capital assets	<u>(8,802)</u>	<u>-</u>

Net decrease in cash

(695,920) (286,233)

Cash balance

Beginning of year	<u>2,230,814</u>	<u>2,517,047</u>
End of year	<u>\$ 1,534,894</u>	<u>\$ 2,230,814</u>

See accompanying notes to the financial statements.

Jewish Child and Family Service

Notes to the Financial Statements

March 31, 2023

1. Purpose of the organization

Jewish Child and Family Service (the "Agency") is established to service the needs of the Jewish Community of Manitoba in the areas of child welfare, adoption, counselling, chaplaincy and mental health services. In addition, the Agency provides support services for older adults and a resettlement service for recently arrived Jewish immigrants to Winnipeg. The Agency is incorporated under the laws of Manitoba without share capital and is a registered charity under the provisions of the Income Tax Act.

2. Summary of significant accounting policies

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant accounting policies used are detailed as follows:

a) Revenue recognition

The Agency follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. 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.

b) Capital assets

Capital assets are recorded at cost on the statement of financial position. Amortization is provided at annual rates estimated to write off the assets over their estimated useful lives as follows:

Computer database	5 years straight-line
Computer equipment	5 years straight-line
Furniture and fixtures	5 years straight-line
Leasehold improvements	5 years straight-line
Vehicle	5 years straight-line

c) Investments

Investments are comprised of fixed income and equity securities. Fixed income and equity securities are initially recognized and subsequently measured at fair value. Purchases and sales of investments are recognized, and derecognized, using settlement date accounting. Changes in fair value are included in the statement of operations. Cumulative changes are recognized in the statement of operations when gains and losses are realized through disposition.

d) Accounting estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reported period. These estimates are reviewed periodically and are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Jewish Child and Family Service Notes to the Financial Statements

March 31, 2023

2. Summary of significant accounting policies - continued

e) Financial instruments

The Agency recognizes its financial instruments when the Agency becomes party to the contractual provisions of the financial instrument. Financial instruments are initially recorded at fair value with subsequent reporting at amortized cost.

It is management's opinion that the Agency is not exposed to significant credit, currency, interest rate, price, liquidity, or market risks arising from its financial instruments.

f) In-kind donations

The Agency is dependent on in-kind donations of many donors. The value of in-kind donations is not recognized in these statements.

3. Investments - Jewish Foundation of Manitoba

On March 25, 2022, the Agency established an encroachable fund to be administered by the Jewish Foundation of Manitoba. The initial contributed capital cannot be called for one year. Six months notice must be provided to the Jewish Foundation of Manitoba in writing to call the capital. This fund can be withdrawn at the discretion of the Board of Directors. Investment revenue earned by this fund is paid annually to the Agency to support general operations.

4. Short-term investments

	<u>2023</u> <u>Cost</u>	<u>2023</u> <u>Market</u>	2022	2022
			<u>Cost</u>	<u>Market</u>
Common shares	\$ 183,395	\$ 187,486	\$ -	\$ -
Fixed income	170,265	173,033	-	-
Foreign securities	2,459	2,466	-	-
Mutual funds	<u>298,466</u>	<u>301,136</u>	-	-
	<u>\$ 654,585</u>	<u>\$ 664,121</u>	<u>\$ -</u>	<u>\$ -</u>

The marketable securities are on account with RBC Dominion Securities. Interest rates on fixed income ranges from 1.01% to 4.25% and the related securities mature between July 11, 2023 and May 19, 2027.

**Jewish Child and Family Service
Notes to the Financial Statements**

March 31, 2023

5. Receivables

	<u>2023</u>	<u>2022</u>
Immigration, Refugees and Citizenship Canada	\$ 11,845	\$ 14,310
Sundry	<u>62,312</u>	<u>46,730</u>
	<u>\$ 74,157</u>	<u>\$ 61,040</u>

6. Capital assets

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>2023 Net Book Value</u>	<u>2022 Net Book Value</u>
Computer database	\$ 31,201	\$ 31,201	\$ -	\$ -
Computer equipment	56,672	30,920	25,752	27,164
Furniture and fixtures	43,787	43,787	-	-
Leasehold improvements	68,004	68,004	-	-
Vehicle	<u>63,669</u>	<u>38,201</u>	<u>25,468</u>	<u>38,201</u>
	<u>\$ 263,333</u>	<u>\$ 212,113</u>	<u>\$ 51,220</u>	<u>\$ 65,365</u>

7. Grants received in advance

The grants received in advance represent restricted operating and subsidy funding received that relate to a subsequent period. Changes in the grants received in advance balances are as follows:

	<u>2023</u>	<u>2022</u>
Jewish Foundation of Manitoba		
Balance, beginning of year	\$ 522,559	\$ 549,458
Add: amount received in the current year	140,016	114,635
Less: amount recognized as revenue in the current year	(170,962)	(141,534)
Less: amount transferred to Tzedakah Fund	<u>(171,914)</u>	<u>-</u>
Balance, end of year	<u>319,699</u>	<u>522,559</u>

The Jewish Foundation of Manitoba grants received in advance balance includes \$165,392 (2022 - \$166,911) earmarked for Asper Helping Hand Initiative (Note 9).

Vickar Community Assistance Program		
Balance, beginning of year	264,865	276,261
Add: amount received in the current year	-	-
Less: amount recognized as revenue in the current year	<u>(21,992)</u>	<u>(11,396)</u>
Balance, end of year	<u>242,873</u>	<u>264,865</u>

Jewish Child and Family Service
Notes to the Financial Statements
 March 31, 2023

7. Grants received in advance - continued

	<u>2023</u>	<u>2022</u>
Province of Manitoba		
Balance, beginning of year	-	27,000
Less: amount transferred to General CFS Authority	-	<u>(27,000)</u>
Balance, end of year	<u>-</u>	<u>-</u>
General CFS Authority - Block Funding		
Balance, beginning of year	236,704	201,764
Add: amount received in the current year	351,475	354,271
Less: amount recognized as revenue in the current year	<u>(412,453)</u>	<u>(319,331)</u>
Balance, end of year	<u>175,726</u>	<u>236,704</u>
General CFS Authority - Administration Grant		
Balance, beginning of year	151,930	50,579
Add: amount received in the current year	542,801	573,461
Less: amount recognized as revenue in the current year	<u>(523,090)</u>	<u>(472,110)</u>
Balance, end of year	<u>171,641</u>	<u>151,930</u>
Province of Manitoba - Early Childhood Development		
Balance, beginning of year	37,399	37,399
Add: amount received in the current year	<u>-</u>	<u>-</u>
Balance, end of year	<u>37,399</u>	<u>37,399</u>
Government of Canada - Children Special Allowance		
Balance, beginning of year	-	113,346
Add: amount received in the current year	-	56,468
Less: amount recognized as revenue in the current year	<u>-</u>	<u>(169,814)</u>
Balance, end of year	<u>-</u>	<u>-</u>
Jewish Federations of Canada - UIA - Lewar Fund		
Balance, beginning of year	106,202	66,624
Add: amount received in the current year	-	39,578
Less: amount recognized as revenue in the current year	<u>(2,641)</u>	<u>-</u>
Balance, end of year	<u>103,561</u>	<u>106,202</u>
Senior Concierge Program		
Balance, beginning of year	27,246	16,404
Add: amount received in the current year	-	60,000
Less: amount recognized as revenue in the current year	<u>(27,246)</u>	<u>(49,158)</u>
Balance, end of year	<u>-</u>	<u>27,246</u>

Jewish Child and Family Service
Notes to the Financial Statements

March 31, 2023

7. Grants received in advance - continued

	<u>2023</u>	<u>2022</u>
Economic Development Canada Tech Lending Program		
Balance, beginning of year	-	5,607
Add: amount received in the current year	-	-
Less: amount recognized as revenue in the current year	-	<u>(5,607)</u>
Balance, end of year	<u>-</u>	<u>-</u>
Jewish Federation of Winnipeg Tech Lending Program		
Balance, beginning of year	7,489	15,826
Add: amount received in the current year	-	-
Less: amount recognized as revenue in the current year	-	<u>(8,337)</u>
Balance, end of year	<u>7,489</u>	<u>7,489</u>
Winnipeg Foundation		
Balance, beginning of year	-	-
Add: amount received in the current year	<u>2,750</u>	<u>-</u>
Balance, end of year	<u>2,750</u>	<u>-</u>
New Horizons for Senior Program - Food Security		
Balance, beginning of year	5,333	-
Add: amount received in the current year	-	5,333
Less: amount recognized as revenue in the current year	<u>(5,333)</u>	<u>-</u>
Balance, end of year	<u>-</u>	<u>5,333</u>
	<u>\$ 1,061,138</u>	<u>\$ 1,359,727</u>

Jewish Child and Family Service
Notes to the Financial Statements
 March 31, 2023

8. Deferred revenues

Deferred revenues represent unspent resources externally restricted that relate to a subsequent period. Changes in the deferred revenues balances are as follows:

	<u>2023</u>	<u>2022</u>
Donations		
Balance, beginning of year	\$ 278,409	\$ 167,775
Add: amount received in the current year	103,972	147,710
Less: amount recognized as revenue in the current year	<u>(70,726)</u>	<u>(37,076)</u>
Balance, end of year	<u>311,655</u>	<u>278,409</u>
Operation Ezra		
Balance, beginning of year	1,369	13,917
Add: amount received in the current year	218,530	41,330
Less: amount recognized as revenue in the current year	<u>(151,956)</u>	<u>(53,878)</u>
Balance, end of year	<u>67,943</u>	<u>1,369</u>
Crossed Hands Refugee Program		
Balance, beginning of year	11,236	5,236
Add: amount received in the current year	24,350	6,000
Less: amount recognized as revenue in the current year	<u>(10,000)</u>	<u>-</u>
Balance, end of year	<u>25,586</u>	<u>11,236</u>
Tzedakah Fund		
Balance, beginning of year	35,983	35,983
Add: amount received in the current year	-	-
Add: amount transferred from Jewish Foundation of Manitoba	171,914	-
Less: amount recognized as revenue in the current year	<u>(23,503)</u>	<u>-</u>
Balance, end of year	<u>184,394</u>	<u>35,983</u>
Mental Health and Addictions (2018 - Gala)		
Balance, beginning of year	184,991	170,426
Add: amount received in the current year	-	27,849
Less: amount recognized as revenue in the current year	<u>-</u>	<u>(13,284)</u>
Balance, end of year	<u>184,991</u>	<u>184,991</u>
WRHA - ASIST Training		
Balance, beginning of year	-	3,250
Less: amount recognized as revenue in the current year	<u>-</u>	<u>(3,250)</u>
Balance, end of year	<u>-</u>	<u>-</u>
	<u>\$ 774,569</u>	<u>\$ 511,988</u>

Jewish Child and Family Service
Notes to the Financial Statements
March 31, 2023

9. Asper Helping Hand Initiative

The Asper Helping Hand Initiative balance is made up of the following:

	<u>2023</u>	<u>2022</u>
Cash	\$ 44,536	\$ 30,561
Loans receivable	16,595	30,275
Due from unrestricted net assets	<u>201,261</u>	<u>203,075</u>
	262,392	263,911
Grants received in advance (Note 8)	<u>(165,392)</u>	<u>(166,911)</u>
	<u>\$ 97,000</u>	<u>\$ 97,000</u>

The Asper Helping Hand Initiative is an externally restricted fund administered by Jewish Child and Family Service that is designed to provide assistance, on an interest free basis, to members of the Jewish community who are experiencing temporary hardship and are in need of financial assistance.

10. Internally restricted net assets

Internally restricted net assets consist of funds set aside by the Board of Directors as a legal contingency reserve in the amount of \$Nil (2022 - \$25,281) and funds set aside by the Board of Directors towards the capital cost of a mental health centre facility in the amount of \$310,994 (2022 - \$310,994).

During the year, the Board of Directors approved a transfer of \$25,281 (2022 - \$5,000) from Internally Restricted net assets to Unrestricted net assets for legal expenses.

11. Commitment

The Agency leases office space located at 123 Doncaster Street with terms that expired on August 31, 2017. The expired lease requires the Agency to make monthly payments of \$8,537 (2022 - \$8,537) plus GST. The Agency is continuing to lease the office space on a month-to-month basis under the terms of the expired lease agreement until a new lease agreement is finalized.

12. Pension Plan

The Agency contributes to the Community Agencies Benefit Plans (the "Plan"), which is a multi-employer defined benefit pension plan. As part of the agreement, the Agency's liability for pension benefits during the term of its participation in the Plan is limited to the contributions made to the Plan as required from time to time. As a result, contributions to the Plan are expensed as incurred and no liability or asset is recognized for any potential Plan funding shortfall or excess. During the year, \$110,263 (2022 - \$113,991) was expensed for the purpose of the Plan.

Jewish Child and Family Service
Notes to the Financial Statements
March 31, 2023

13. Endowment Fund

The Agency has established an endowment fund to be administered by the Jewish Foundation of Manitoba Inc. Investment revenue earned by this fund is paid annually to the Agency to support general operations. Contributions made to the fund during the year totaled \$20,000 (2022 - \$543,922). The market value of the endowment fund at March 31, 2023 is \$3,913,303 (2022 - \$3,854,427).

14. Economic dependence

The volume of financial activity undertaken by the Agency with its funding bodies is of sufficient magnitude that the discontinuance of funding would endanger the ability of the Agency to continue as a going concern.

15. Comparative figures

Certain balances of the preceding year have been reclassified to conform with the current year's financial statement presentation. The changes do not affect prior year excess of revenues over expenses.

Jewish Child and Family Service
Schedule of Revenues - Family Department

Year Ended March 31	2023	2022
Asper Helping Hand Initiative	\$ 6,519	\$ 26,877
Client fees	45,820	46,209
Donations (Annual, Passover and general)	298,841	211,632
Bequests	150,840	493,557
Donations - Tribute Cards	22,065	21,915
Foundations - donor directed gifts (including GiftPact, Canada Helps, United Way)	56,813	54,182
Holocaust Survivor support services		
Cummings - Holocaust Survivor support	142,187	140,823
Cummings - private pay program	30,540	-
Asper Foundation - Holocaust Survivor support	35,983	37,794
Holocaust Survivor Assistance	6,517	4,493
Human Resources Development Canada	3,756	4,662
Immigration, Refugees and Citizenship Canada	111,978	158,373
Jewish Federation of Winnipeg	1,028,167	1,082,399
Jewish Foundation of Manitoba	80,131	48,461
JCFS Endowment fund revenue	146,027	136,638
JFM Distribution - Unrestricted donations	177,087	131,760
Operation Ezra	151,956	53,878
Other	32,411	23,357
Other - Grants		
New Horizon	5,377	23,205
Senior Concierge program	-	70,158
Technical support	10,570	10,570
Technology lending program	-	13,945
Senior Transportation	37,404	32,169
Tzedakah fund	23,503	-
United Way of Winnipeg	190,709	185,874
Vickar Community Assistance Program	21,992	11,392
Winnipeg Foundation	1,500	40,000
Winnipeg Regional Health Authority (Mental Health/Chaplaincy)	77,256	80,506
	<u>\$ 2,895,949</u>	<u>\$ 3,144,829</u>

See accompanying notes to the financial statements.

Jewish Child and Family Service
Schedule of Revenues - Child Maintenance

Year Ended March 31	2023	2022
Province of Manitoba		
Children's Aid Foundation - Ignite the Spark	\$ 17,555	\$ 11,159
Children's Special Allowance	-	173,861
Foster care activity and education	4,782	4,868
General CFS Authority - administration grant	523,090	468,452
General CFS Authority - block funding	<u>449,840</u>	<u>317,170</u>
	995,267	975,510
Camperships: donations/rebates	<u>15,549</u>	<u>4,774</u>
	<u>\$ 1,010,816</u>	<u>\$ 980,284</u>

See accompanying notes to the financial statements.

Jewish Child and Family Service

Schedule of Expenses - Family Department

Year Ended March 31	2023	2022
Addictions program	\$ 688	\$ 1,106
Advertising	6,724	6,580
Annual meeting costs	1,415	963
ASIST Training	-	3,331
Asper Helping Hand Initiative	6,519	26,877
Campus computer technical services and telephone	25,500	25,500
Chaplaincy service	87,947	86,763
Community social work program	-	32,463
Conference	20,569	414
COVID-19	-	660
Cummings matching expense	35,982	37,794
Cummings - private pay program	30,540	-
Digital Storytelling	1,213	23,206
Employee benefits (Note 12)	125,188	94,000
Financial assistance	83,308	52,505
Fundraising costs	10,332	6,676
Health and education payroll tax	6,000	11,500
Holocaust Survivors assistance	10,090	4,892
Human resources	14,807	8,862
Library and subscriptions	272	374
Memberships	7,651	6,596
Mois Chitim - Passover Assistance	38,402	1,186
Office operations	45,000	45,000
Older Adult Services program costs	4,014	1,822
Operation Ezra	151,956	64,869
Professional development	4,672	1,627
Rent and occupancy costs (Note 11)	67,200	67,000
Salaries		
Canada Summer Jobs	5,280	5,992
Professional - Older Adult Services	193,456	164,625
Professional - counselling - contract staff	59,533	81,313
Professional - Holocaust survivors assistance program	123,769	146,025
Professional - mental health program	408,882	374,563
Professional - program management	250,000	197,000
Professional - settlement program	224,748	225,874
Senior Concierge program	-	67,760
Settlement program	40,379	22,764
Sober Living Centre	-	13,284
Special programs/workshops	27,164	10,630
Taxi Voucher program	29,168	19,698
Technology Lending program	8,128	21,738
Transportation, parking and delivery	26,238	18,445
Vehicle maintenance	7,529	4,354
Vickar Community Assistance program	21,992	13,773
Volunteers' expense reimbursement	2,479	2,298
	\$ 2,214,734	\$ 2,002,702

See accompanying notes to the financial statements.

Jewish Child and Family Service
Schedule of Expenses - Child Maintenance

Year Ended March 31	2023	2022 (Note 15)
Camperships	\$ 12,055	\$ 4,018
Campus computer technical services and telephone	8,400	8,400
Children's Aid Foundation - Ignite the Spark	17,555	11,159
Employee benefits (Note 12)	26,287	45,000
Foster care activity and education	23,791	15,190
General CFS Authority - block funding	461,615	503,201
Health and education payroll tax	3,000	5,500
Office operations	15,000	15,000
Prevention services/support services	83,994	61,946
Rent and occupancy costs (Note 11)	27,200	27,000
Salaries	<u>396,681</u>	<u>384,423</u>
	<u>\$ 1,075,578</u>	<u>\$ 1,080,837</u>

See accompanying notes to the financial statements.

Jewish Child and Family Service
Schedule of Administration Expenses

Year Ended March 31	2023	2022 (Note 15)
Amortization	\$ 22,948	\$ 22,308
Audit and consulting fees	15,470	14,324
Bank charges and service fees	7,910	8,510
Campus computer technical services and telephone	6,241	3,410
Employee benefits (Note 12)	29,141	28,679
Health and education payroll tax	3,294	6,038
Insurance	27,979	21,998
Legal fees	48,419	1,263
Office operations	27,999	22,361
Rent and occupancy costs (Note 11)	10,609	10,375
Salaries		
Professional - administration	<u>394,395</u>	<u>359,710</u>
	<u>\$ 594,405</u>	<u>\$ 498,976</u>

See accompanying notes to the financial statements.