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Independent Auditor's Report

To the members of
Youth Services Bureau of Ottawa / Bureau des services à la jeunesse d'Ottawa

Opinion

We have audited the accompanying financial statements of Youth Services Bureau of Ottawa (YSB), which comprise the statement of financial position as at March 31, 2019, and the statements of revenues and expenses, changes in net assets (deficiency) and cash flows for the year then ended, 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 YSB as at March 31, 2019, 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 YSB 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 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 YSB'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 YSB or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing YSB'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 YSB 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 YSB 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 YSB 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.

A handwritten signature in black ink that reads "BDO Canada LLP". The signature is written in a cursive, flowing style.

Chartered Professional Accountants, Licensed Public Accountants

Ottawa, Ontario
June 26, 2019

**Youth Services Bureau of Ottawa / Bureau des services à la
jeunesse d'Ottawa
Statement of Financial Position**

March 31	2019	2018
Assets		
Current		
Cash	\$ 943,699	\$ 2,352,985
Accounts receivable	943,403	650,174
Grants receivable	806,454	610,934
Prepaid expenses	85,947	107,775
Due from Youth Services Bureau of Ottawa Charitable Foundation (Note 4)	226,545	233,989
	3,006,048	3,955,857
Tangible capital assets (Note 2)	14,127,135	10,082,212
Cash replacement reserve - Non-Profit Housing (Note 17)	1,210,605	1,091,990
	\$18,343,788	\$ 15,130,059
Liabilities and Net Assets (Deficiency)		
Current		
Accounts payable and accrued liabilities	\$ 3,180,610	\$ 1,645,706
Accrued salaries and vacation payable (Note 6)	1,544,644	1,425,143
Grants payable	490,398	763,562
Current portion of long-term debt (Note 9)	209,462	204,582
	5,425,114	4,038,993
Long-term debt (Note 9)	2,381,205	2,601,608
Defined benefit liability (Note 14)	1,543,800	580,100
Deferred contributions (Note 7)	2,918,434	576,077
Deferred contributions related to tangible capital assets (Note 8)	3,626,453	3,999,718
	15,895,006	11,796,496
Contractual obligations (Note 10)		
Net Assets (Deficiency)		
Invested in tangible capital assets	7,910,016	3,276,304
Internally restricted reserve (Note 16)	621,296	549,163
Externally restricted replacement reserve - Non-Profit Housing (Note 17)	1,210,605	1,091,990
Unrestricted deficiency	(7,293,135)	(1,583,894)
	2,448,782	3,333,563
	\$18,343,788	\$ 15,130,059

On behalf of the board:

 Director

 Director

Youth Services Bureau of Ottawa / Bureau des services à la jeunesse d'Ottawa
Statement of Changes in Net Assets (Deficiency)

For the year ended March 31	Invested in Tangible Capital Assets	Internally Restricted Reserve	Externally Restricted Replacement Reserve - Non- Profit Housing	Unrestricted	2019	2018
Balance, beginning of the year	\$ 3,276,304	\$ 549,163	\$ 1,091,990	\$ (1,583,894)	\$ 3,333,563	\$ 3,202,411
Excess (deficiency) of revenues over expenses	-	-	-	(217,796)	(217,796)	14,157
Remeasurements	-	-	-	(785,600)	(785,600)	25,900
Appropriations to replacement reserve - Non-Profit Housing (Note 17)	-	-	99,222	-	99,222	80,356
Restricted interest income from the replacement reserve -Non-Profit Housing (Note 17)	-	-	19,393	-	19,393	10,739
Amortization of tangible capital assets (Note 2)	(839,267)	-	-	839,267	-	-
Amortization of deferred contributions related to tangible capital assets (Note 8)	373,265	-	-	(373,265)	-	-
Invested in tangible capital assets and repayments of long-term debt related to tangible capital assets	5,099,714	-	-	(5,099,714)	-	-
Internal restrictions - appropriations to reserve (Note 16)	-	144,129	-	(144,129)	-	-
Appropriations from reserves (Note 16)	-	(16,319)	-	16,319	-	-
Expenses for approved projects - administration (Note 16)	-	(55,677)	-	55,677	-	-
Balance, end of the year	\$ 7,910,016	\$ 621,296	\$ 1,210,605	\$ (7,293,135)	\$ 2,448,782	\$ 3,333,563

The notes are an integral part of these financial statements.

Youth Services Bureau of Ottawa / Bureau des services à la
jeunesse d'Ottawa
Statement of Revenues and Expenses

For the year ended March 31	2019	2018
Program revenues (Schedules 1-9)	<u>\$30,335,679</u>	<u>\$ 28,893,739</u>
Program expenses (Schedules 1-9)		
Salaries and Benefits	19,191,807	17,961,625
Travel	196,141	155,956
Communications	180,024	176,285
Rent / Lease / Mortgage	1,249,461	1,178,631
Utilities / Taxes	164,513	189,869
Staff Training	441,460	226,451
Advertising and Promotion	31,617	26,807
Services, Repairs and Maintenance	714,167	764,028
Professional Services	284,811	379,391
IT Services	278,674	353,086
Purchased Client Services	1,107,771	964,013
Insurance	148,455	147,568
Employer Incentives - Employment Services	360,618	353,507
Employment Incentives - EYTI	377,000	-
Employment Incentives - Canada - Ontario Job Grant	846,366	914,761
Employment Incentives - Youth Job Connection	971,468	1,221,177
Employment Incentives - Youth Job Connection - Summer	168,688	176,322
Employment Incentives - Youth Job Link	15,031	15,625
Client Support Allowances	17,782	24,008
Other Services	205,341	198,528
Supplies, Repairs and Maintenance	44,477	33,330
IT Supplies and Equipment	35,961	46,176
Other Supplies and Equipment	674,300	615,304
Amortization of Tangible Capital Assets	170,401	283,616
	<u>27,876,334</u>	<u>26,406,064</u>
Administration (Schedule 10)	<u>2,677,141</u>	<u>2,473,518</u>
Total program expenses	<u>30,553,475</u>	<u>28,879,582</u>
Excess (deficiency) of revenues over expenses	<u>\$ (217,796)</u>	<u>\$ 14,157</u>

Youth Services Bureau of Ottawa / Bureau des services à la
jeunesse d'Ottawa
Statement of Cash Flows

For the year ended March 31	2019	2018
Cash flows from operating activities		
Excess (deficiency) of revenues over expenses	\$ (217,796)	\$ 14,157
Items not affecting cash:		
Amortization of tangible capital assets	839,267	936,178
Amortization of deferred contributions related to tangible capital assets	(373,265)	(373,265)
Loss on disposal of tangible capital assets	-	1,240
	<u>248,206</u>	<u>578,310</u>
Changes in non-cash working capital:		
Accounts receivable	(293,229)	(136,220)
Grants receivable	(195,520)	(118,576)
Prepaid expenses	21,828	(7,317)
Accounts payable and accrued liabilities	1,534,904	467,032
Accrued salaries and vacation payable	119,501	34,524
Grants payable	(273,164)	(95,221)
	<u>1,162,526</u>	<u>722,532</u>
Cash flows from investing activities		
Acquisition of tangible capital assets	(150,071)	(197,933)
Construction of tangible capital assets	(4,734,119)	(663,442)
Advances to Youth Services Bureau of Ottawa Charitable Foundation	(543,341)	(544,169)
Repayments from Youth Services Bureau of Ottawa Charitable Foundation	550,785	719,980
	<u>(4,876,746)</u>	<u>(685,564)</u>
Cash flows from financing activities		
Change in deferred contributions	2,342,357	(107,726)
Proceeds of long-term debt	-	23,015
Repayments of long-term debt	(215,523)	(210,340)
Change in defined benefit liability	178,100	(95,808)
	<u>2,304,934</u>	<u>(390,859)</u>
Net decrease in cash	(1,409,286)	(353,891)
Cash, beginning of the year	<u>2,352,985</u>	<u>2,706,876</u>
Cash, end of the year	<u>\$ 943,699</u>	<u>\$ 2,352,985</u>

Youth Services Bureau of Ottawa / Bureau des services à la
jeunesse d'Ottawa
Notes to Financial Statements

March 31, 2019

1. Accounting Policies

Purpose of Organization	Youth Services Bureau of Ottawa / Bureau des services à la jeunesse d'Ottawa ("YSB") is a not-for-profit social services agency dedicated to identifying and meeting the needs of youth within our community. YSB focuses on youth with difficulties affecting their physical and/or emotional well being and development. It supports youth in making positive health and lifestyle decisions. YSB was incorporated without share capital under the laws of Ontario on May 21, 1965 and amalgamated on August 17, 2000. YSB is a registered charity under the Income Tax Act and, as such, is exempt from income taxes and may issue income tax receipts to donors.
Basis of Accounting	The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.
Use of Estimates	The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amounts of revenues and expenses for the year covered. The main estimates relate to the useful lives of tangible capital assets and the defined benefit liability.
Revenue Recognition	YSB 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, including miscellaneous revenues, are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.
Deferred Contributions Related to Tangible Capital Assets	<p>Deferred contributions related to tangible capital assets represent the unamortized balance of government contribution payments for the purchase of tangible capital assets. The amortization of such funding is recorded as revenue in the statement of revenues and expenses on the same basis as the related tangible capital assets.</p> <p>Restricted contributions for the purchase of tangible capital assets not subject to amortization are shown as direct increases in net assets.</p>

Youth Services Bureau of Ottawa / Bureau des services à la
jeunesse d'Ottawa
Notes to Financial Statements

March 31, 2019

1. Accounting Policies (continued)

Financial Instruments	<p><u>Initial and subsequent measurement</u> YSB initially measures its financial assets and liabilities at fair value except for certain related party transactions which are measured using the exchange basis. YSB subsequently measures all its financial assets and liabilities at amortized cost.</p> <p><u>Impairment</u> Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment.</p> <p><u>Transaction costs</u> Transaction costs related to financial instruments subsequently measured at amortized cost are included in the original cost of the asset or liability and recognized in the statement of operations over the life of the instrument using the straight-line method.</p>										
Tangible Capital Assets	<p>Tangible capital assets are stated at cost less accumulated amortization. Contributed tangible capital assets are recorded at fair value at the date of contribution. Amortization is provided on the basis of their useful lives using the following methods and annual rates:</p> <table><tr><td>Buildings</td><td>15 and 25 years straight-line basis</td></tr><tr><td>Computer equipment</td><td>3 years straight-line basis</td></tr><tr><td>Leasehold improvements</td><td>over the term of the lease</td></tr><tr><td>Office equipment and furniture</td><td>20% diminishing balance basis</td></tr><tr><td>Vehicles</td><td>30% diminishing balance basis</td></tr></table> <p>The building under construction will not be amortized until it is substantially available for use.</p>	Buildings	15 and 25 years straight-line basis	Computer equipment	3 years straight-line basis	Leasehold improvements	over the term of the lease	Office equipment and furniture	20% diminishing balance basis	Vehicles	30% diminishing balance basis
Buildings	15 and 25 years straight-line basis										
Computer equipment	3 years straight-line basis										
Leasehold improvements	over the term of the lease										
Office equipment and furniture	20% diminishing balance basis										
Vehicles	30% diminishing balance basis										
Impairment of Tangible Capital Assets	<p>When a tangible capital asset no longer has any long-term service potential to YSB, the excess of its net carrying amount over any residual value is recognized as an expense in the statement of revenues and expenses.</p>										
Contributed Services	<p>YSB would not be able to carry out its activities without the services of the many volunteers who donate a considerable number of hours. Because of the difficulty of compiling these hours, contributed services are not recognized in the financial statements.</p>										

Youth Services Bureau of Ottawa / Bureau des services à la
jeunesse d'Ottawa
Notes to Financial Statements

March 31, 2019

1. Accounting Policies (continued)

Contributed Materials Contributed materials which are used in the normal course of YSB's operations are not recognized in the financial statements as there are no significant effects on YSB's operations.

Allocation of Expenses YSB allocates its expenses to the applicable funding agreements, to the extent that such costs are included as an eligible expense.

Staff travel and office expenses are allocated specifically to the funding agreement to which they relate. Salaries and benefits and rent / lease / mortgage are allocated on the following basis to the extent the related funding agreement includes such costs as eligible expenses:

- Salaries and benefits: prorated to the number of hours worked for each program in relation to the specific position funded, except for senior management which are allocated in accordance with the budget.

- Rent / lease / mortgage: prorated to the approximate floor area occupied by each program unless related specifically to a funder.

The allocation of administration (Schedule 10) to each individual program (Schedules 1 to 9) is based on direct program costs.

Employee Future Benefits YSB has a defined benefit pension plan and recognizes the defined benefit obligation and the cost for employee future benefits in the year in which employees render services to the organization in return for the benefits up to December 31, 2017. The defined benefit obligation at the statement of financial position date is measured using the most recent actuarial valuation report prepared for accounting purposes. The amount reported in the statement of financial position is the difference between the accrued benefit obligation and the fair value of plan assets. The current service cost and finance cost of the plan is recognized in the statement of operations. Remeasurements and other items are recognized directly in the statement of changes in net assets (deficiency).

Effective January 1, 2018, YSB is participating in a multi-employer plan and has adopted the defined contribution plan accounting principles for this plan.

Youth Services Bureau of Ottawa / Bureau des services à la
jeunesse d'Ottawa
Notes to Financial Statements

March 31, 2019

2. Tangible Capital Assets

	2019		2018	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 3,034,777	\$ -	\$ 3,034,777	\$ -
Buildings	16,498,178	11,348,530	16,498,178	10,723,665
Building under construction	5,447,677	-	713,558	-
Computer equipment	1,109,331	917,224	990,544	782,104
Leasehold improvements	170,641	170,641	170,641	170,641
Office equipment and furniture	2,097,016	1,835,873	2,065,732	1,774,498
Vehicles	244,890	203,107	244,890	185,200
	<u>\$28,602,510</u>	<u>\$14,475,375</u>	<u>\$ 23,718,320</u>	<u>\$ 13,636,108</u>
Net book value		<u>\$14,127,135</u>		<u>\$ 10,082,212</u>

During the year, total amortization on tangible capital assets was \$839,267 (2018 - \$936,178).

3. Properties Owned by YSB

As of March 31, 2019, properties owned and operated by YSB are as follows:

- a) Future affordable housing site - 2887 Riverside Drive, Ottawa
- b) Ottawa Downtown Services - 147 - 149 Besserer Street, Ottawa
- c) Service and Administration Centre - 2675 Queensview Drive, Ottawa
- d) Office Site - 2895 Riverside Drive, Ottawa
- e) Non-Profit Housing Apartments - 120 - 128 Carruthers Avenue, Ottawa
- f) Non-Profit Housing Apartments - 580 - 582 Queen Mary Street, Ottawa
- g) Ron Kolbus Transitional Housing - 96 McEwen Avenue, Ottawa
- h) Young Men's Emergency Shelter and Transitional Housing
- i) Evelyn Horne Emergency and Transitional Housing

Youth Services Bureau of Ottawa / Bureau des services à la
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Notes to Financial Statements

March 31, 2019

4. Due from Youth Services Bureau of Ottawa Charitable Foundation and Related Party Transactions

On October 28, 2009, YSB incorporated without share capital under the laws of Ontario, the Youth Services Bureau of Ottawa Charitable Foundation (the "Foundation"). The Foundation was established to raise, receive, maintain and manage funds that are to be distributed solely to benefit YSB in undertaking its mandate. The Foundation was granted registered charity status on January 25, 2010 under the Income Tax Act and, as such is exempt from income taxes.

The Foundation is related to YSB. YSB's influence over the Foundation is established as follows:

- i) The Executive Director and the Chair of YSB's Board of Directors are members of the Foundation's Board of Directors. The Foundation has approved a maximum of 19 board members;
- ii) The 16 member Board of Directors of YSB are members of the Foundation. The Foundation has a total membership of 35; and
- iii) A memorandum of understanding was developed between YSB and the Foundation, outlining the roles and responsibilities of each party.

During the year, YSB incurred total costs of \$356,048 (2018 - \$350,359), which were intercompany charges for the Foundation, for staffing costs, general office expenses and fundraising costs paid by YSB on behalf of the Foundation. YSB received donations of \$187,292 (2018 - \$193,810) from the Foundation for Community Services, Mental Health and Employment Service Programs.

The amount due from the Foundation is unsecured, non-interest bearing and has no specific terms of repayment.

All of the above related party transactions were in the normal course of business and were measured at the exchange amount, which is the consideration established and agreed to by the related parties.

5. Bank Loan

YSB has an authorized operating line of credit of \$500,000 that is due on demand and bears interest at a chartered bank's prime rate per annum. It is secured by a general security agreement covering all assets. As at March 31, 2019, the line of credit remained unused.

Youth Services Bureau of Ottawa / Bureau des services à la
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Notes to Financial Statements

March 31, 2019

6. Accrued Salaries and Vacation Payable

Included in accrued salaries and vacation payable are government remittances payable of \$117,780 (2018 - \$124,280).

7. Deferred Contributions

YSB receives funds as restricted contributions from various agencies as well as for other services rendered to other parties. The excess funds received over the expenses incurred in the course of these activities belong to YSB and are recorded as deferred contributions and recognized as revenue when the related expenses are incurred in future years. The variations in the balance of deferred contributions is as follows:

	2019	2018
Balance, beginning of the year	\$ 576,077	\$ 683,803
Less: amounts recognized as revenue in the year	(425,364)	(532,325)
Plus: amounts received in the year and deferred	2,767,721	424,599
Balance, end of the year	\$ 2,918,434	\$ 576,077

8. Deferred Contributions Related to Tangible Capital Assets

Deferred contributions related to tangible capital assets represent restricted contributions received specifically for the purchase of tangible capital assets. The variations in the balance of deferred contributions related to tangible capital assets is as follows:

	2019	2018
Balance, beginning of the year	\$ 3,999,718	\$ 4,372,983
Less: amounts recognized as revenue in the year	(373,265)	(373,265)
Balance, end of the year	\$ 3,626,453	\$ 3,999,718

Youth Services Bureau of Ottawa / Bureau des services à la
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Notes to Financial Statements

March 31, 2019

9. Long-term Debt

	2019	2018
120-128 Carruthers Avenue, Ottawa (Non-Profit Housing Apartments) First mortgage, 2.39%, renewable March 1, 2023, payable by monthly instalments of \$5,572, principal and interest, secured by the property with a net book value of \$257,000.	\$ 532,216	\$ 585,722
580-582 Queen Mary Street, Ottawa (Non-Profit Housing Apartments) First mortgage, 2.141%, renewable January 1, 2020, payable by monthly instalments of \$7,481, principal and interest, secured by the property with a net book value of \$351,377.	867,694	938,151
2675 Queensview Drive, Ottawa (Service and Administration Centre) Term loan, 2.53%, renewable May 25, 2021, payable by monthly instalments of \$9,281, principal and interest, secured by the property with a net book value of \$1,570,306.	1,165,283	1,246,132
Vehicle loans, 3.49%, due November 14, 2021 and May 25, 2021, payable by monthly instalments of \$378 and \$514, principal and interest, secured by vehicles with net book value of \$9,525 and \$13,551.	25,474	36,185
	2,590,667	2,806,190
Less: Current portion of long-term debt	209,462	204,582
	\$ 2,381,205	\$ 2,601,608

The principal payments for the next five years amount to: 2020, \$209,462; 2021, \$214,460; 2022, \$219,577; 2023, \$224,817; 2024, \$230,182. These payments have been calculated under the assumption that the repayment plan will be successfully renewed, based on the present payment terms and interest rates.

Youth Services Bureau of Ottawa / Bureau des services à la
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Notes to Financial Statements

March 31, 2019

10. Contractual Obligations

YSB has operating leases for its premises at \$48,090 per month expiring between November 2019 and March 2026, a vehicle lease at \$402 per month expiring December 2021, and various equipment under leases at \$2,618 per month expiring between September 2019 and April 2022.

Future minimum lease payments total \$2,126,333 and include the following payments over the next five years:

2020	\$	613,327
2021	\$	468,732
2022	\$	407,512
2023	\$	221,277
2024	\$	138,441

YSB has committed to various contracts for services relating to the construction of a new affordable housing unit in Ottawa, on Riverside drive. Total contractual obligations related to this project are estimated at \$4,212,246.

11. Economic Dependence

YSB receives 92% (2018 - 93%) of its revenues from various levels of government. Should this funding not be continued and it can't be replaced, YSB would not be able to continue its operations at the current level.

12. Statement of Cash Flows

Investing and financing activities that do not have a direct impact on current cash flows are excluded from the statement of cash flows. The following summarizes significant non-cash transactions during the year:

	2019	2018
Increase (decrease) in defined benefit liability	\$ 785,600	\$ (25,900)
Increase (decrease) in unrestricted net assets	\$ (785,600)	\$ 25,900

This transaction is the remeasurements and other items of the defined benefit liability recorded in the statement of changes in net assets (deficiency).

Youth Services Bureau of Ottawa / Bureau des services à la
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Notes to Financial Statements

March 31, 2019

13. Financial Instruments

Liquidity risk

YSB is exposed to the liquidity risk mainly in respect of accounts payable and accrued liabilities, accrued salaries and vacation payable, grants payable and long-term debt.

YSB manages its liquidity risk by constantly monitoring forecasted and actual cash flows and financial liability maturities and having an available line of credit as disclosed in Note 5.

Credit risk

YSB is exposed to credit risk for its accounts and grants receivable. The majority of YSB's receivables are from government sources and funds held by a third party. YSB works to ensure they meet all eligibility criteria in order to qualify to receive the corresponding funding. YSB reviews the statement related to funds held by a third party on a regular basis.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Fixed interest instruments subject YSB to a fair value risk.

14. Defined Benefit Liability and Employee Future Benefits

Description of the benefit plan

YSB provided retirement benefits for its employees under a defined benefit pension plan. The plan provided benefits that are based on a contribution of years of service and a percentage of the participants' plan earnings.

On January 1, 2018, the merger with a larger multi-employer plan, Colleges of Applied Arts and Technology Pension Plan (the "CAAT plan") was approved by the members of the YSB pension plan. The merger is currently pending approval by the Financial Services Commission of Ontario ("FSCO"). Until approved by FSCO, YSB has a pension plan obligation under the predecessor plan to December 31, 2017 and a pension obligation under the CAAT Plan after January 1, 2018. All contributions made after January 1, 2018 were made to the CAAT plan.

Plan Information

The information concerning the predecessor pension plan is based upon membership data as of the valuation dated January 1, 2017. The current expense (\$178,100; 2018 - \$1,402,100) reported in the financial statements under the plan has been calculated based on an extrapolation from the valuation to March 31, 2019.

Youth Services Bureau of Ottawa / Bureau des services à la
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Notes to Financial Statements

March 31, 2019

14. Defined Benefit Liability and Employee Future Benefits (continued)

Reconciliation of the funded status to the amounts recorded in the financial statements

	2019	2018
Defined benefit obligation	\$38,758,100	\$37,237,000
Fair value of plan assets	37,214,300	36,656,900
Defined benefit liability	<u>\$1,543,800</u>	<u>\$580,100</u>
Pension expense	<u>\$178,100</u>	<u>\$1,402,100</u>
Remeasurements resulting in a change in unrestricted net assets (deficiency)	<u>\$(785,600)</u>	<u>\$25,900</u>

Significant assumptions used are the following:

	2019	2018
Accrued benefit obligation:		
Discount rate	3.50%	3.75%
Rate of salary escalation	3.75%	3.75%
Benefit cost:		
Discount rate	3.50%	4.00%
Rate of salary escalation	3.75%	3.75%

Other information on YSB's defined benefits pension plan are as follows:

	2019	2018
Employer's contributions	\$ -	\$ 1,398,500
Members' contributions	-	677,300
Benefits paid	1,738,900	861,600

CAAT Pension Plan

The Bureau participates in the Colleges of Applied Arts and Technology Pension Plan since January 1, 2018. The Bureau has adopted defined contribution plan accounting principles for this plan because insufficient information is available to apply defined benefit plan accounting principles. This multiemployer defined benefit pension plan covers employees of the Bureau and the employees of the other participating agencies. As at the last actuarial valuation date of January 1, 2019, the plan had a solvency transfer ratio (the ratio of assets over liabilities) of 120% with a surplus of \$2.6 billion. During the year, the Bureau contributed and expensed \$1,613,132 to the plan (2018 - \$422,050).

Youth Services Bureau of Ottawa / Bureau des services à la
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Notes to Financial Statements

March 31, 2019

15. Service Provider Agreements

YSB, as a service provider for the Ontario Ministry of Children, Community and Social Services ("the Ministry"), operates four service contracts with the Ministry. One requirement of the service contracts is the production by management of a report - Transfer Payment Annual Reconciliation and an Annual Information Return (for Housing) - which shows a summary by service of all revenues and expenses and any resulting surplus or deficit that relates to the service contracts.

The information in these reports is presented in accordance with the Ministry's technical instructions, which include a basis of accounting which differs from Canadian accounting standards for not-for-profit organizations applied in these financial statements.

These reports show the following services to be in a surplus position as at March 31, 2019.

Dedicated Supportive Housing	
Non-Profit Housing	\$ 4,882
Mental Health Programs	
Specialized Consultation	\$ 3,709
Targeted Prevention	2,097
Individual Placement	249
	<u>\$ 6,055</u>
Business Intelligence Solution	<u>\$ 76,485</u>

Surplus amounts are reflected in each service's respective statement of revenues and expenses schedule as a reduction of revenues, returnable to funder, as well as in accounts payable and accrued liabilities in the statement of financial position.

Youth Services Bureau of Ottawa / Bureau des services à la
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Notes to Financial Statements

March 31, 2019

16. Internally Restricted Net Assets - Reserve

YSB has established a reserve to provide for non-recurring expenses of an unusual nature, including major renovation and maintenance costs relating to the properties owned by YSB. All interest earned by YSB, which is not refundable to a funder, is allocated to the reserve to offset the approved expenses charged to the reserve.

In the current year, \$55,677 (2018 - \$39,493) allocated from the reserve was shown as revenue in Administration (Schedule 10).

During the year, the Board approved a transfer from unrestricted net assets to the internally restricted reserve of \$144,129 (2018 - \$77,000).

The Board also approved a transfer from internally restricted reserve to unrestricted net assets of \$16,319 (2018 - \$nil) to cover major renovation costs.

17. Externally Restricted Net Assets - Replacement Reserve - Non-Profit Housing

As required by the Ontario Ministry of Children and Youth Services, YSB has a replacement reserve to be used solely for capital replacements with respect to the two non-profit housing facilities.

The amount of restricted interest income on the appropriation reserve is \$19,393 (2018 - \$10,739).

During the year, appropriations to the replacement reserve of \$99,222 (2018 - \$80,356) were made.

18. Public Sector Salary Disclosure

As required under the Public Sector Salary Disclosure Act, 1996, YSB has filed a listing of its employees whose salary exceeded \$100,000 during calendar year 2018 with the Government of Ontario, and it is available as the following website: www.fin.gov.on.ca.

Youth Services Bureau of Ottawa / Bureau des services à la jeunesse d'Ottawa
 Schedule 1 - Revenues and Expenses
 Mental Health Programs - Counselling Services

For the year ended March 31, 2019	Service Coordination	Intensive Family Support	Wraparound	Youth Mental Health Walk-In Clinic	Youth and Family Counselling	Bridges Program	Total
Revenues							
City of Ottawa	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ 80,000
Province of Ontario							
Ministry of Children, Community and Social Services	535,485	479,586	43,619	446,283	1,092,264	-	2,597,237
Ministry of Health and Long-Term Care	-	-	-	-	-	400,944	400,944
United Way / Centraide Prescott-Russell, Ottawa, Lanark and Renfrew Counties ("PROLRC")	-	-	-	-	611	-	611
Miscellaneous	-	4,534	51,000	200	7,221	2,195	65,150
Returnable to funder (Note 15)	(3,709)	-	-	-	-	-	(3,709)
Total revenues available	531,776	484,120	94,619	526,483	1,100,096	403,139	3,140,233
Expenses							
Salaries and Benefits	420,245	359,460	84,943	461,957	654,985	306,228	2,287,818
Travel	1,981	10,775	2,540	4,448	12,067	137	31,948
Communications	1,608	2,734	773	2,901	23,813	1,131	32,960
Rent / Lease / Mortgage	29,911	28,311	-	34,190	93,744	36,000	222,156
Utilities / Taxes	-	-	-	-	258	-	258
Staff Training	-	6,460	1,155	2,428	78,475	5,962	94,480
Advertising and Promotion	150	237	-	-	6,576	420	7,383
Services, Repairs and Maintenance	-	-	-	-	14,522	-	14,522
Professional Services	2,100	2,100	312	2,922	3,349	110	10,893
IT Services	1,408	791	-	2,618	19,894	4,915	29,626
Purchased Client Services	27,703	19,250	-	-	2,113	-	49,066
Insurance	1,496	1,417	303	1,912	3,948	1,320	10,396
Other Services	1,770	1,433	-	1,379	18,643	-	23,225
Supplies, Repairs and Maintenance	-	-	-	294	1,853	-	2,147
IT Supplies and Equipment	-	2,642	-	122	10,678	-	13,442
Other Supplies and Equipment	-	3,677	77	210	37,118	2,194	43,276
Amortization of Tangible Capital Assets	-	1,058	830	500	7,056	4,059	13,503
	488,372	440,345	90,933	515,881	989,092	362,476	2,887,099
Administration	53,174	48,554	5,100	8,020	110,009	34,950	259,807
Total expenses	541,546	488,899	96,033	523,901	1,099,101	397,426	3,146,906
Excess (deficiency) of revenues over expenses	\$ (9,770)	\$ (4,779)	\$ (1,414)	\$ 2,582	\$ 995	\$ 5,713	\$ (6,673)

Youth Services Bureau of Ottawa / Bureau des services à la jeunesse d'Ottawa
 Schedule 2 - Revenues and Expenses
 Mental Health Programs - School Based and Crisis Services

For the year ended March 31, 2019	Residential Crisis	Mobile Crisis	Mental Health Workers In Schools	Section 23 Classroom	Total
Revenues					
Province of Ontario					
Ministry of Children, Community and Social Services	\$1,233,300	\$ 970,444	\$ 137,691	\$ 253,962	\$2,595,397
Children's Aid Society of Ottawa	-	-	-	3,516	3,516
Miscellaneous	945	-	-	2,261	3,206
Total revenues available	1,234,245	970,444	137,691	259,739	2,602,119
Expenses					
Salaries and Benefits	1,026,752	789,831	136,528	229,350	2,182,461
Travel	1,282	2,436	419	3,893	8,030
Communications	6,797	8,753	1,557	1,684	18,791
Rent / Lease / Mortgage	-	42,747	-	-	42,747
Utilities / Taxes	11,456	-	-	-	11,456
Staff Training	3,452	7,617	-	414	11,483
Advertising and Promotion	110	100	-	-	210
Services, Repairs and Maintenance	15,814	364	-	-	16,178
Professional Services	19,987	2,100	800	800	23,687
IT Services	12,930	6,632	275	1,978	21,815
Purchased Client Services	83	-	-	-	83
Insurance	5,031	5,913	661	849	12,454
Other Services	11,064	11,953	560	519	24,096
Supplies, Repairs and Maintenance	191	1,574	-	1,300	3,065
IT Supplies and Equipment	253	-	-	416	669
Other Supplies and Equipment	22,241	906	-	1,995	25,142
Amortization of Tangible Capital Assets	2,063	812	-	-	2,875
	1,139,506	881,738	140,800	243,198	2,405,242
Administration	121,584	98,456	-	25,832	245,872
Total expenses	1,261,090	980,194	140,800	269,030	2,651,114
Deficiency of revenues over expenses	\$ (26,845)	\$ (9,750)	\$ (3,109)	\$ (9,291)	\$ (48,995)

Youth Services Bureau of Ottawa / Bureau des services à la jeunesse d'Ottawa
 Schedule 3 - Revenues and Expenses
 Youth Justice Services

For the year ended March 31, 2019	Anger Management	Community Reintegration	Mental Health Court Worker	Provincial Reintegration Funds	Sherwood O&D	William Hay Centre	Youth Justice Trans- portation	Total
Revenues								
Province of Ontario								
Ministry of Children, Community and Social Services	\$ 104,185	\$ 300,954	\$ 105,709	\$ -	\$ 1,375,196	\$ 6,407,004	\$ 252,061	\$ 8,545,109
Other	448	8,000	-	958	10,847	100,062	1,510	121,825
Government of Canada	-	-	-	-	-	4,344	-	4,344
Miscellaneous	8,616	6,410	-	-	464	73,590	-	89,080
Total revenues available	113,249	315,364	105,709	958	1,386,507	6,585,000	253,571	8,760,358
Expenses								
Salaries and Benefits	83,490	240,115	70,796	-	1,192,196	5,438,146	195,531	7,220,274
Travel	1,481	2,922	245	276	488	13,385	4,229	23,026
Communications	251	1,584	770	-	5,103	28,983	1,125	37,816
Rent / Lease / Mortgage	-	-	-	-	10,560	-	-	10,560
Staff Training	-	14	-	-	938	43,230	-	44,182
Advertising and Promotion	48	46	-	-	110	1,352	-	1,556
Services, Repairs and Maintenance	-	-	-	-	3,486	52,038	5,250	60,774
Professional Services	800	800	800	-	10,691	47,987	2,100	63,178
IT Services	45	45	45	-	2,491	19,843	279	22,748
Purchased Client Services	-	-	-	141	25,255	25,556	1,960	52,912
Insurance	319	613	318	-	5,904	33,538	4,456	45,148
Other Services	-	100	-	-	7,315	49,714	-	57,129
Supplies, Repairs and Maintenance	-	-	-	-	929	5,261	8,675	14,865
IT Supplies and Equipment	-	-	-	-	6	6,356	-	6,362
Other Supplies and Equipment	377	21	-	541	23,479	279,945	305	304,668
Amortization of Tangible Capital Assets	43	882	-	-	12,117	41,714	6,909	61,665
	86,854	247,142	72,974	958	1,301,068	6,087,048	230,819	8,026,863
Administration	10,418	30,095	10,571	-	137,520	640,700	25,206	854,510
Total expenses	97,272	277,237	83,545	958	1,438,588	6,727,748	256,025	8,881,373
Excess (deficiency) of revenues over expenses	\$ 15,977	\$ 38,127	\$ 22,164	\$ -	\$ (52,081)	\$ (142,748)	\$ (2,454)	\$ (121,015)

Youth Services Bureau of Ottawa / Bureau des services à la jeunesse d'Ottawa
 Schedule 4 - Revenues and Expenses
 Community Services Programs

For the year ended March 31, 2019	Community Services	Downtown Drop-In	Michelle Heights Drop-In	Youth Engagement	Total
Revenues					
City of Ottawa					
Community funding	\$ 94,692	\$ 1,042,373	\$ 39,000	\$ 69,745	\$ 1,245,810
Purchase of service	-	35,975	-	-	35,975
Province of Ontario					
Ministry of Health and Long-Term Care	21,029	7,800	-	-	28,829
Miscellaneous	558	70,525	2,000	-	73,083
YSB Charitable Foundation	-	1,951	2,646	11,030	15,627
Total revenues available	116,279	1,158,624	43,646	80,775	1,399,324
Expenses					
Salaries and Benefits	93,798	640,809	18,572	50,400	803,579
Travel	3,645	5,597	395	22	9,659
Communications	2,499	8,239	-	1,219	11,957
Rent / Lease / Mortgage	1,600	113,126	-	12,373	127,099
Utilities / Taxes	-	20,877	-	-	20,877
Staff Training	17,316	7,504	245	58	25,123
Advertising and Promotion	404	1,875	1,901	450	4,630
Services, Repairs and Maintenance	-	45,511	-	-	45,511
Professional Services	2,408	2,100	800	800	6,108
IT Services	378	15,151	25	1,356	16,910
Purchased Client Services	200	58,604	14,013	4,949	77,766
Insurance	396	6,796	77	294	7,563
Other Services	1,714	13,179	-	-	14,893
Supplies, Repairs and Maintenance	116	2,866	-	-	2,982
IT Supplies and Equipment	620	1,208	-	-	1,828
Other Supplies and Equipment	24	42,112	3,889	2,589	48,614
Amortization of Tangible Capital Assets	514	9,351	-	408	10,273
	125,632	994,905	39,917	74,918	1,235,372
Administration	11,572	107,810	3,900	8,078	131,360
Total expenses	137,204	1,102,715	43,817	82,996	1,366,732
Excess (deficiency) of revenues over expenses	\$ (20,925)	\$ 55,909	\$ (171)	\$ (2,221)	\$ 32,592

Youth Services Bureau of Ottawa / Bureau des services à la jeunesse d'Ottawa
 Schedule 5 - Revenues and Expenses
 Community Services - Housing Initiatives

For the year ended March 31, 2019	Community Transitional Worker	Housing Alumni	Pathways to Independence	Housing Assist	Ron Kolbus Housing	Housing Based Case Managers	Peer Supporters	Young Men's Shelter	Young Women's Shelter	Total
Revenues										
City of Ottawa										
Grant - homelessness	\$ 93,776	\$ -	\$ 233,613	\$ 51,382	\$ -	\$ 194,800	\$ 24,393	\$ 390,957	\$ 54,855	\$ 1,043,776
Community funding	-	-	-	-	-	-	-	-	370,005	370,005
Hostel per diem	-	-	-	-	-	-	-	363,443	352,887	716,330
Province of Ontario										
Ministry of Children, Community and Social Services	-	66,800	-	-	-	-	-	374,888	351,788	793,476
Children's Aid Society of Ottawa	-	-	-	-	-	-	-	25,175	24,420	49,595
United Way / Centraide PROLRC	-	-	-	-	-	-	-	74,026	74,026	148,052
Rent	-	-	-	-	127,520	-	-	98,161	129,793	355,474
Miscellaneous	-	309	-	-	80,985	-	-	138,052	108,177	327,523
YSB Charitable Foundation	-	544	-	-	69,820	-	-	79,540	16,263	166,167
Interest income	-	-	-	-	1,944	-	-	-	-	1,944
Total revenues available	93,776	67,653	233,613	51,382	280,269	194,800	24,393	1,544,242	1,482,214	3,972,342
Expenses										
Salaries and Benefits	75,530	56,370	209,471	52,345	24,579	146,623	19,379	1,002,935	1,028,030	2,615,262
Travel	2,728	-	2,935	-	2,343	8,210	-	4,189	1,393	21,798
Communications	670	-	1,802	-	2,769	1,365	-	10,313	10,075	26,994
Rent / Lease / Mortgage	-	-	-	-	74,582	3,383	-	136,616	106,796	321,377
Utilities / Taxes	-	-	-	-	21,165	-	-	35,078	36,460	92,703
Staff Training	-	-	-	-	172	-	-	4,022	4,330	8,524
Advertising and Promotion	-	-	-	-	-	229	-	1,330	1,798	3,357
Services, Repairs and Maintenance	-	-	-	-	119,369	-	-	93,058	47,433	259,860
Professional Services	663	-	1,400	400	1,250	1,154	-	2,320	2,100	9,287
IT Services	43	2,766	121	38	1,891	251	-	14,850	15,366	35,326
Purchased Client Services	-	-	199	-	-	1,963	-	30,552	25,672	58,386
Insurance	297	568	749	-	8,650	596	-	15,470	14,197	40,527
Other Services	-	281	-	-	1,984	-	-	8,498	8,427	19,190
Supplies, Repairs and Maintenance	-	-	-	-	4,462	-	-	3,357	3,073	10,892
IT Supplies and Equipment	-	-	-	-	472	212	-	387	1,765	2,836
Other Supplies and Equipment	374	2,139	3,964	-	5,819	10,185	3,000	37,524	32,476	95,481
Amortization of Tangible Capital Assets	280	244	-	-	51	1,000	817	10,230	6,685	19,307
	80,585	62,368	220,641	52,783	269,558	175,171	23,196	1,410,729	1,346,076	3,641,107
Administration	9,803	6,734	16,145	2,841	18,526	14,924	2,014	140,619	137,403	349,009
Total expenses	90,388	69,102	236,786	55,624	288,084	190,095	25,210	1,551,348	1,483,479	3,990,116
Excess (deficiency) of revenues over expenses	\$ 3,388	\$ (1,449)	\$ (3,173)	\$ (4,242)	\$ (7,815)	\$ 4,705	\$ (817)	\$ (7,106)	\$ (1,265)	\$ (17,774)

Youth Services Bureau of Ottawa / Bureau des services à la jeunesse d'Ottawa
 Schedule 6 - Revenues and Expenses
 Employment Services

For the year ended March 31, 2019	Employment Ontario (Bank St)	Employment Ontario (Moodie Dr)	Youth Job Connection (Bank St)	Youth Job Connection (Moodie Dr)	Total
Revenues					
Province of Ontario					
Ministry of Advanced Education and Skills Development	\$ 3,272,552	\$ 963,104	\$ 2,300,697	\$ 317,703	\$ 6,854,056
Other	73	-	-	-	73
Children's Aid Society of Ottawa	-	-	312	-	312
Miscellaneous	9,489	15,846	7,904	-	33,239
Interest income	747	268	646	90	1,751
Returnable to funder	(1,483)	(1,501)	(82,543)	(20,750)	(106,277)
Total revenues available	3,281,378	977,717	2,227,016	297,043	6,783,154
Expenses					
Salaries and Benefits	1,201,242	525,676	851,386	115,754	2,694,058
Travel	18,869	3,977	9,875	965	33,686
Communications	19,407	7,940	5,890	628	33,865
Rent / Lease / Mortgage	196,502	127,583	57,197	3,000	384,282
Staff Training	18,737	3,211	9,003	-	30,951
Advertising and Promotion	2,223	943	5,140	-	8,306
Services, Repairs and Maintenance	28,514	2,382	254	-	31,150
Professional Services	11,909	5,954	18,994	800	37,657
IT Services	37,488	39,047	9,143	-	85,678
Purchased Client Services	83	86	36,281	-	36,450
Insurance	5,540	2,649	1,964	290	10,443
Employer Incentives - Employment Services	284,810	75,808	-	-	360,618
Employment Incentives - Canada-Ontario Job Grant	846,366	-	-	-	846,366
Employment Incentives - Youth Job Connection	-	-	848,892	122,576	971,468
Employment Incentives - Youth Job Connection - Summer	-	-	140,163	28,525	168,688
Employment Incentives - Youth Job Connection - EYTI	295,000	49,000	30,000	3,000	377,000
Employment Incentives - Youth Job Link	10,500	4,531	-	-	15,031
Client Support Allowances	14,254	3,528	-	-	17,782
Other Services	3,041	1,026	138	-	4,205
Supplies, Repairs and Maintenance	724	-	169	-	893
IT Supplies and Equipment	7,769	754	1,088	-	9,611
Other Supplies and Equipment	13,020	4,019	10,258	-	27,297
Amortization of Tangible Capital Assets	26,687	15,857	9,073	1,558	53,175
	3,042,685	873,971	2,044,908	277,096	6,238,660
Administration	274,563	125,936	162,566	21,442	584,507
Total expenses	3,317,248	999,907	2,207,474	298,538	6,823,167
Excess (deficiency) of revenues over expenses	\$ (35,870)	\$ (22,190)	\$ 19,542	\$ (1,495)	\$ (40,013)

Youth Services Bureau of Ottawa / Bureau des services à la jeunesse d'Ottawa
Schedule 7 - Revenues and Expenses
Other / Miscellaneous Programs

For the year ended March 31, 2019	Community Training	Coordinated Access	Integrated Crisis	Lead Agency	Suicide Prevention Coordinator	Total
Revenues						
City of Ottawa	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
Province of Ontario						
Ministry of Children, Community and Social Services	-	1,228,655	43,050	582,639	57,900	1,912,244
Miscellaneous	1,000	6,845	-	29,358	50,000	87,203
Returnable to funder (Note 15)	-	-	-	-	(2,097)	(2,097)
Total revenues available	1,000	1,235,500	43,050	611,997	130,803	2,022,350
Expenses						
Salaries and Benefits	-	370,866	12,654	300,991	86,453	770,964
Travel	-	13,268	-	23,419	19	36,706
Communications	-	1,765	2,101	709	856	5,431
Rent / Lease / Mortgage	-	24,287	-	-	-	24,287
Staff Training	1,000	46,019	-	152,300	4,894	204,213
Advertising and Promotion	-	350	-	864	4,456	5,670
Services, Repairs and Maintenance	-	40	-	-	-	40
Professional Services	-	2,100	800	56,256	14,027	73,183
IT Services	-	2,370	27,428	501	7,901	38,200
Purchased Client Services	-	563,866	-	5,528	-	569,394
Insurance	-	1,370	50	1,199	381	3,000
Other Services	-	-	133	16,801	77	17,011
IT Supplies and Equipment	-	890	-	-	-	890
Other Supplies and Equipment	-	102,132	-	332	220	102,684
Amortization of Tangible Capital Assets	-	2,267	323	603	590	3,783
	1,000	1,131,590	43,489	559,503	119,874	1,855,456
Administration	-	105,970	-	58,264	11,797	176,031
Total expenses	1,000	1,237,560	43,489	617,767	131,671	2,031,487
Excess (deficiency) of revenues over expenses	\$ -	\$ (2,060)	\$ (439)	\$ (5,770)	\$ (868)	\$ (9,137)

Youth Services Bureau of Ottawa / Bureau des services à la jeunesse d'Ottawa
Schedule 8 - Revenues and Expenses
Short-Term Contracts

For the year ended March 31, 2019	Jumpstart	Business Intelligence Solution	Refreshing the Ottawa Gang Strategy	Youth Employment for New Immigrants	Housing First for Youth	Youth Justice Network	Making the Shift	Individual Placement	Total
Revenues									
City of Ottawa									
Other	\$ -	\$ -	\$ 19,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,950
Province of Ontario									
Ministry of Children, Community and Social Services	-	124,233	-	-	-	-	-	103,225	227,458
United Way / Centraide PROLRC	-	-	-	64,327	-	-	-	-	64,327
Miscellaneous	-	-	-	350	177,070	239	642,349	-	820,008
YSB Charitable Foundation	5,498	-	-	-	-	-	-	-	5,498
Returnable to funder (Note 15)	-	(76,485)	-	-	-	-	-	(249)	(76,734)
Total revenues available	5,498	47,748	19,950	64,677	177,070	239	642,349	102,976	1,060,507
Expenses									
Salaries and Benefits	-	-	-	54,671	137,395	-	381,395	-	573,461
Travel	-	-	-	508	4,818	-	25,962	-	31,288
Communications	-	-	-	-	9	-	3,527	-	3,536
Rent / Lease / Mortgage	-	-	-	-	-	-	4,746	-	4,746
Staff Training	-	-	842	441	5,955	239	15,027	-	22,504
Advertising and Promotion	-	-	-	359	-	-	146	-	505
Professional Services	-	24,592	18,391	-	8,480	-	4,077	-	55,540
IT Services	-	23,156	-	-	-	-	2,089	-	25,245
Purchased Client Services	-	-	-	3,506	4,452	-	141,606	102,976	252,540
Insurance	-	-	-	-	563	-	-	-	563
IT Supplies and Equipment	-	-	-	-	-	-	323	-	323
Other Supplies and Equipment	5,498	-	717	712	699	-	19,512	-	27,138
Amortization	-	-	-	-	2,737	-	1,611	-	4,348
	5,498	47,748	19,950	60,197	165,108	239	600,021	102,976	1,001,737
Administration	-	-	-	6,433	17,707	-	51,905	-	76,045
Total expenses	5,498	47,748	19,950	66,630	182,815	239	651,926	102,976	1,077,782
Excess (deficiency) of revenues over expenses	\$ -	\$ -	\$ -	\$ (1,953)	\$ (5,745)	\$ -	\$ (9,577)	\$ -	\$ (17,275)

Youth Services Bureau of Ottawa / Bureau des services à la jeunesse
d'Ottawa
Schedule 9 - Revenues and Expenses
Non-Profit Housing

For the year ended March 31, 2019	Carruthers Project	Queen Mary Project	Total
Revenues			
Rental - rent geared to income	\$ 53,445	\$ 79,315	\$ 132,760
Government subsidy - operations	201,227	254,182	455,409
Laundry	1,453	2,353	3,806
Miscellaneous	1,499	787	2,286
Interest income	5,913	-	5,913
Returnable to funder (Note 15)	(2,441)	(2,441)	(4,882)
Total revenues available	261,096	334,196	595,292
Expenses			
Amortization of building	-	79,776	79,776
Amortization of equipment	736	736	1,472
Bad debts	1,795	2,169	3,964
Insurance	8,269	10,092	18,361
Interest on long-term debt	13,245	19,186	32,431
Municipal taxes	1,634	1,008	2,642
	25,679	112,967	138,646
Administrative overhead			
Salaries and benefits	20,000	20,000	40,000
Transportation and communications	4,526	5,918	10,444
Collection fees	424	254	678
Audit fees	2,300	2,300	4,600
Membership fees	61	77	138
Other	2,371	11,649	14,020
	29,682	40,198	69,880
Materials and services			
Maintenance - Salaries and benefits	21,965	21,965	43,930
Building - General	29,715	83,223	112,938
Equipment	589	3,604	4,193
Heating and plumbing	4,149	9,214	13,363
Waste removal	1,751	491	2,242
Security	25,840	26,804	52,644
Grounds	4,363	6,800	11,163
	88,372	152,101	240,473
Utilities			
Electricity	6,576	3,076	9,652
Fuel	4,310	6,101	10,411
Water	7,304	9,210	16,514
	18,190	18,387	36,577
Appropriations to replacement reserve (Note 17)	43,842	55,380	99,222
Total expenses	205,765	379,033	584,798
Excess (deficiency) of revenues over expenses	\$ 55,331	\$ (44,837)	\$ 10,494

Youth Services Bureau of Ottawa / Bureau des services à la
 jeunesse d'Ottawa
 Schedule 10 - Revenues and Expenses
 Administration

For the year ended March 31	2019
Revenues	
Appropriations from reserve (Note 16)	\$ 55,677
Miscellaneous	6,019
Total revenues available	61,696
Expenses	
Salaries and Benefits	1,772,105
Travel	8,035
Communications	31,885
Rent / Lease / Mortgage	81,349
Utilities / Taxes	29,060
Staff Training	38,857
Advertising and Promotion	15,486
Services, Repairs and Maintenance	84,081
Professional Services	234,297
IT Services	332,524
Insurance	20,617
Other Services	17,358
Supplies, Repairs and Maintenance	1,329
IT Supplies and Equipment	7,657
Other Supplies and Equipment	20,194
Amortization of Tangible Capital Assets	44,003
Total expenses	2,738,837
Excess of expenses over revenues before allocation	2,677,141
Allocation to operations (Schedules 1-9)	(2,677,141)
Excess of revenues over expenses	\$ -