

Youth Services Bureau of Ottawa / Bureau des services à la jeunesse d'Ottawa
Financial Statements
For the year ended March 31, 2020

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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, 2020, 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, 2020, 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.

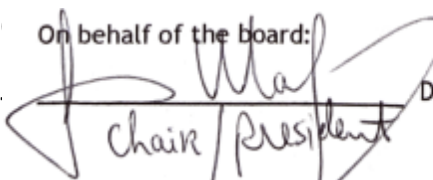
BDO Canada LLP

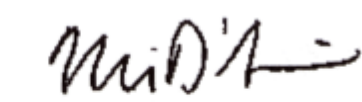
Chartered Professional Accountants, Licensed Public Accountants

Ottawa, Ontario
July 8, 2020

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

March 31	2020	2019
Assets		
Current		
Cash	\$ 1,586,044	\$ 943,699
Accounts receivable	927,801	943,403
Grants receivable	959,625	806,454
Prepaid expenses	102,425	85,947
Due from Youth Services Bureau of Ottawa Charitable Foundation (Note 4)	71	226,545
	3,575,966	3,006,048
Tangible capital assets (Note 2)	17,530,118	14,127,135
Cash replacement reserve (Note 19)	1,264,394	1,210,605
	\$22,370,478	\$ 18,343,788
Liabilities and Net Assets (Deficiency)		
Current		
Accounts payable and accrued liabilities (Note 6)	\$ 1,281,200	\$ 3,180,610
Accrued salaries and vacation payable	1,875,385	1,544,644
Grants payable	438,425	490,398
Current portion of long-term debt (Note 9)	242,487	209,462
	3,837,497	5,425,114
Long-term debt (Note 9)	5,076,164	2,381,205
Defined benefit liability (Note 16)	-	1,543,800
Deferred contributions (Note 7)	711,150	2,918,434
Deferred contributions related to tangible capital assets (Note 8)	8,863,501	3,626,453
	18,488,312	15,895,006
Contractual obligations (Note 10)		
Contingency (Note 11)		
Subsequent event (Note 12)		
Net Assets (Deficiency)		
Invested in tangible capital assets	3,347,966	7,910,015
Internally restricted reserve (Note 18)	610,929	621,296
Externally restricted replacement reserves (Note 19)	1,264,394	1,210,605
Unrestricted deficiency	(1,341,123)	(7,293,134)
	3,882,166	2,448,782
	\$22,370,478	\$ 18,343,788

On behalf of the board:

 Chair/President
 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 Reserves	Unrestricted	2020	2019
Balance, beginning of the year	\$ 7,910,015	\$ 621,296	\$ 1,210,605	\$ (7,293,134)	\$ 2,448,782	\$ 3,333,563
Deficiency of revenues over expenses	-	-	-	(164,205)	(164,205)	(217,796)
Remeasurements (Note 14 and 16)	-	-	-	1,543,800	1,543,800	(785,600)
Appropriations from replacement reserves (Note 19)	-	-	(2,672)	-	(2,672)	99,222
Appropriations to replacement reserves (Note 19)	-	-	31,860	-	31,860	-
Restricted interest income from the replacement reserves (Note 19)	-	-	24,601	-	24,601	19,393
Amortization of tangible capital assets (Note 2)	(950,941)	-	-	950,941	-	-
Amortization of deferred contributions related to tangible capital assets (Note 8)	487,762	-	-	(487,762)	-	-
Loss on disposal of capital assets	(15,840)	-	-	15,840	-	-
Invested in tangible capital assets	4,369,764	-	-	(4,369,764)	-	-
Increase of long-term debt related to tangible capital assets	(2,727,984)	-	-	2,727,984	-	-
Capital contributions received and deferred	(5,724,810)	-	-	5,724,810	-	-
Internal restrictions - appropriations to reserve (Note 18)	-	105,782	-	(105,782)	-	-
Appropriations from reserve (Note 18)	-	(84,935)	-	84,935	-	-
Expenses for approved projects - administration (Note 18)	-	(31,214)	-	31,214	-	-
Balance, end of the year	\$ 3,347,966	\$ 610,929	\$ 1,264,394	\$ (1,341,123)	\$ 3,882,166	\$ 2,448,782

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	2020	2019
Program revenues (Schedules 1-9)	<u>\$30,202,767</u>	<u>\$ 30,335,679</u>
Program expenses (Schedules 1-9)		
Salaries and Benefits	19,167,668	19,191,807
Travel	160,615	196,141
Communications	190,481	180,024
Rent / Lease / Mortgage	1,457,570	1,249,461
Utilities / Taxes	197,684	164,513
Staff Training	204,569	441,460
Advertising and Promotion	32,508	31,617
Services, Repairs and Maintenance	754,011	714,167
Professional Services	298,040	284,811
IT Services	270,901	278,674
Purchased Client Services	1,154,876	1,107,771
Insurance	165,237	148,455
Employer Incentives - Employment Services	360,584	360,618
Employment Incentives - EYTI	57,000	377,000
Employment Incentives - Canada - Ontario Job Grant	793,430	846,366
Employment Incentives - Youth Job Connection	1,088,086	971,468
Employment Incentives - Youth Job Connection - Summer	178,034	168,688
Employment Incentives - Youth Job Link	-	15,031
Client Support Allowances	18,731	17,782
Other Services	261,393	205,341
Supplies, Repairs and Maintenance	35,731	44,477
IT Supplies and Equipment	37,177	35,961
Other Supplies and Equipment	666,934	674,300
Amortization of Tangible Capital Assets	146,578	170,401
	<u>27,697,838</u>	<u>27,876,334</u>
Administration (Schedule 10)	<u>2,669,134</u>	<u>2,677,141</u>
Total program expenses	<u>30,366,972</u>	<u>30,553,475</u>
Deficiency of revenues over expenses	<u>\$ (164,205)</u>	<u>\$ (217,796)</u>

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

For the year ended March 31	2020	2019
Cash flows from operating activities		
Deficiency of revenues over expenses	\$ (164,205)	\$ (217,796)
Items not affecting cash:		
Amortization of tangible capital assets	950,941	839,267
Amortization of deferred contributions related to tangible capital assets	(487,762)	(373,265)
Loss on disposal of tangible capital assets	15,840	-
	<u>314,814</u>	<u>248,206</u>
Changes in non-cash working capital:		
Accounts receivable	15,602	(293,229)
Grants receivable	(153,171)	(195,520)
Prepaid expenses	(16,478)	21,828
Accounts payable and accrued liabilities	(1,899,410)	1,534,904
Accrued salaries and vacation payable	330,741	119,501
Grants payable	(51,973)	(273,164)
Deferred contributions	(2,207,284)	2,342,357
	<u>(3,667,159)</u>	<u>3,504,883</u>
Cash flows from investing activities		
Construction of tangible capital assets	(4,278,935)	(4,734,119)
Acquisition of tangible capital assets	(90,829)	(150,071)
Advances to Youth Services Bureau of Ottawa Charitable Foundation	(1,508,696)	(543,341)
Repayments from Youth Services Bureau of Ottawa Charitable Foundation	1,735,170	550,785
	<u>(4,143,290)</u>	<u>(4,876,746)</u>
Cash flows from financing activities		
Proceeds of long-term debt	2,948,022	-
Repayments of long-term debt	(220,038)	(215,523)
Change in defined benefit liability	-	178,100
Increase in deferred contributions related to tangible capital assets	5,724,810	-
	<u>8,452,794</u>	<u>(37,423)</u>
Net increase (decrease) in cash	642,345	(1,409,286)
Cash, beginning of the year	<u>943,699</u>	<u>2,352,985</u>
Cash, end of the year	<u>\$ 1,586,044</u>	<u>\$ 943,699</u>

The notes are an integral part of these financial statements.

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

March 31, 2020

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.
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, 2020

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>	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
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Notes to Financial Statements

March 31, 2020

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 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, 2020

2. Tangible Capital Assets

	2020		2019	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 3,034,777	\$ -	\$ 3,034,777	\$ -
Buildings	25,890,504	11,748,283	16,498,178	11,348,530
Building under construction	-	-	5,447,677	-
Computer equipment	1,118,191	1,028,175	1,109,331	917,224
Leasehold improvements	170,641	170,641	170,641	170,641
Office equipment and furniture	2,124,729	1,890,873	2,097,016	1,835,873
Vehicles	244,890	215,642	244,890	203,107
	<u>\$32,583,732</u>	<u>\$15,053,614</u>	<u>\$ 28,602,510</u>	<u>\$ 14,475,375</u>
Net carrying amount		<u>\$17,530,118</u>		<u>\$ 14,127,135</u>

During the year, total amortization on tangible capital assets was \$950,941 (2019 - \$839,267).

3. Properties Owned by YSB

As of March 31, 2020, properties owned and operated by YSB are as follows:

- a) 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, 2020

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 \$421,983 (2019 - \$356,048), 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 \$335,325 (2019 - \$187,292) from the Foundation for Community Services and \$751,389 for the Riverside Project capital campaign.

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 Loans

YSB secured a credit facility in the year for the purpose of financing the construction of the new Riverside facility.

The line of credit is a revolving demand facility by way of a Royal Bank Prime based loan of \$2,000,000 that is due on demand and bears interest at a chartered bank's prime rate per annum. As at March 31, 2020, the line of credit remained unused.

The credit facility is secured by a general security agreement covering all assets and collateral mortgages on two properties, building and land, owned by YSB.

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

March 31, 2020

6. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities are government remittances payable of \$168,872 (2019 - \$117,780).

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:

	2020	2019
Balance, beginning of the year	\$ 2,918,434	\$ 576,077
Less: amounts recognized as revenue in the year	(507,123)	(425,364)
Less: amounts transferred to deferred contributions related to tangible capital assets	(2,238,040)	-
Plus: amounts received in the year and deferred	537,879	2,767,721
Balance, end of the year	\$ 711,150	\$ 2,918,434

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:

	2020	2019
Balance, beginning of the year	\$ 3,626,453	\$ 3,999,718
Plus: amount transferred from deferred contributions	2,238,040	-
Plus: amount received during the year	3,486,770	-
Less: amounts recognized as revenue in the year	(487,762)	(373,265)
Balance, end of the year	\$ 8,863,501	\$ 3,626,453

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

March 31, 2020

9. Long-term Debt

	2020	2019
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.	\$ 477,449	\$ 532,216
580-582 Queen Mary Street, Ottawa (Non-Profit Housing Apartments) First mortgage, 2.68% (2019 - 2.141%), renewable February 1, 2025, payable by monthly instalments of \$7,675 (2019 - \$7,481), principal and interest, secured by the property with a net book value of \$291,545.	795,882	867,694
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 \$1,514,897.	1,082,530	1,165,283
2887 Riverside Drive, Ottawa (Non-Profit Housing Apartments) First mortgage, 1.72%, renewable January 1, 2030, payable by monthly instalments of \$7,758, principal and interest, secured by the property with a net book value of \$9,538,080.	2,948,022	-
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 \$6,667 and \$9,486.	14,768	25,474
	5,318,651	2,590,667
Less: Current portion of long-term debt	242,487	209,462
	\$ 5,076,164	\$ 2,381,205

The principal payments for the next five years amount to: 2021, \$242,487; 2022, \$258,502; 2023, \$264,814; 2024, \$271,282; 2025, \$277,911. 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, 2020

10. Contractual Obligations

YSB has operating leases for its premises at \$47,460 per month expiring between July 2020 and March 2026, a vehicle lease at \$402 per month expiring December 2021, and various equipment under leases at \$3,824 per month expiring between October 2021 and April 2022. YSB also signed a three year IT service agreement, expiring in February 2023. The price is \$25,639 per month, including HST.

Future minimum payments total \$2,492,724 and include the following payments over the next five years:

2021	\$	803,472
2022	\$	739,017
2023	\$	522,581
2024	\$	144,557
2025	\$	144,434

11. Contingency

YSB has been named as a co-defendant in a claim received on October 18, 2019. YSB has retained legal counsel and YSB's insurer has retained legal counsel. They have determined that it is premature to make any evaluation of the claim. YSB has also reviewed its insurance policy with the carrier and the policy provides some coverage, if any damages are awarded. Consequently, no provision for this claim has been made in the financial statements.

12. Subsequent Event

Subsequent to year end, the impact of COVID-19 in Canada and on the global economy increased significantly. While some programs were impacted, YSB continues to operate its key essential programs and no cuts to funding are anticipated by management. In addition, if the impacts of COVID-19 continue, there could be further effects on YSB and its programs that could impact its operations. At this time, the full potential impact of COVID-19 on YSB is not known.

13. Economic Dependence

YSB receives 90% (2019 - 92%) 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.

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

March 31, 2020

14. 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:

	<u>2020</u>	<u>2019</u>
Increase (decrease) in defined benefit liability	\$ (1,543,800)	\$ 785,600
Increase (decrease) in unrestricted net assets	\$ 1,543,800	\$ (785,600)

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

15. 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.

There have not been any changes to the risks from the prior year except for the potential impact of COVID-19.

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16. 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 was approved in the current year by the Financial Services Regulatory Authority of Ontario ("FSRA"). All contributions made after January 1, 2018 were made to the CAAT plan.

The defined benefit liability at the end of the previous year has been treated as a settlement with the plan merger approval by FSRA. The liability has been recorded in the statement of net assets as a remeasurement in the amount of \$1,543,800.

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17. Service Provider Agreements

YSB, as a service provider for the Ontario Ministry of Children, Community and Social Services and Ministry of Health ("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, 2020.

Ministry of Children, Community and Social Services

Dedicated Supportive Housing	
Non-Profit Housing	<u>\$ 1,985</u>

Child Welfare, Complex Special Needs	
Professional Development Fund (included in Coordinated Access)	360
Individual Placement	12
Community Enhancement (included in Coordinated Access)	<u>2,381</u>
	<u>\$ 2,753</u>

Youth Justice	<u>\$ 56,886</u>
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Ministry of Health

Intensive Services	66,623
Special Consultation	17,283
System Management (Business Intelligence)	<u>12,577</u>
	<u>\$ 96,483</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.

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March 31, 2020

18. 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, \$31,214 (2019 - \$55,677) 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 \$105,782 (2019 - \$144,129).

The Board also approved a transfer from internally restricted reserve to unrestricted net assets of \$84,935 (2019 - \$16,319) to cover major renovation costs.

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March 31, 2020

19. Externally Restricted Net Assets - Replacement Reserves

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 Queen Mary and Carruthers non-profit housing facilities.

The amount of restricted interest income on the appropriation reserve is \$24,601 (2019 - \$19,393).

During the year, appropriations to the replacement reserve of \$24,060 (2019 - \$99,222) were made. Appropriations from the replacement reserve of \$2,672 (2019 - \$nil) were made.

Affordable Housing

As required by the Canada Mortgage and Housing Corporation and by the City of Ottawa, YSB has a replacement reserve to be used solely for the capital replacements with respect to the Riverside affordable housing facility.

During the year, appropriations to the replacement reserve of \$7,800 (2019 - \$nil).

The balance of externally restricted net assets includes the following:

	<u>2020</u>	<u>2019</u>
Non-Profit Housing - Ministry of Children and Youth Services	\$ 1,256,594	\$ 1,210,605
Affordable Housing - Canada Mortgage and Housing Corporation and the City of Ottawa	<u>7,800</u>	<u>-</u>
	<u>\$ 1,264,394</u>	<u>\$ 1,210,605</u>

20. 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 2019 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, 2020	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 Health	506,259	525,784	39,188	384,049	1,079,860	474,873	3,010,013
United Way East Ontario / Centraide Est Ontario	-	-	-	-	2,176	-	2,176
Miscellaneous	-	7,059	53,923	200	9,572	-	70,754
Returnable to funder (Note 17)	(17,283)	-	-	-	-	(66,623)	(83,906)
Total revenues available	488,976	532,843	93,111	464,249	1,091,608	408,250	3,079,037
Expenses							
Salaries and Benefits	386,330	432,045	84,916	392,533	722,225	320,013	2,338,062
Travel	1,813	8,621	2,189	1,013	6,169	405	20,210
Communications	1,882	3,654	871	3,118	21,030	1,176	31,731
Rent / Lease / Mortgage	29,911	28,382	-	34,190	122,105	36,000	250,588
Utilities / Taxes	-	-	-	-	1,326	-	1,326
Staff Training	-	1,714	-	92	46,187	1,058	49,051
Advertising and Promotion	300	191	-	-	6,841	183	7,515
Services, Repairs and Maintenance	-	51	-	95	24,632	200	24,978
Professional Services	6,900	2,147	-	2,517	34,627	1,161	47,352
IT Services	1,216	2,010	134	2,947	29,143	4,402	39,852
Purchased Client Services	4,643	-	-	-	-	-	4,643
Insurance	1,540	1,458	312	1,968	4,289	1,359	10,926
Other Services	1,752	1,443	47	1,415	18,799	193	23,649
Supplies, Repairs and Maintenance	-	-	-	10	50	6	66
IT Supplies and Equipment	-	699	-	-	3,170	434	4,303
Other Supplies and Equipment	-	1,351	-	25	12,409	1,932	15,717
Amortization of Tangible Capital Assets	-	1,581	415	400	8,250	5,349	15,995
	436,287	485,347	88,884	440,323	1,061,252	373,871	2,885,964
Administration	48,928	53,278	5,392	8,020	103,572	40,834	260,024
Total expenses	485,215	538,625	94,276	448,343	1,164,824	414,705	3,145,988
Excess (deficiency) of revenues over expenses	\$ 3,761	\$ (5,782)	\$ (1,165)	\$ 15,906	\$ (73,216)	\$ (6,455)	\$ (66,951)

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, 2020	Residential Crisis	Mobile Crisis	Mental Health Workers In Schools	Section 23 Classroom	Total
Revenues					
Province of Ontario					
Ministry of Health	\$ 1,327,503	\$ 960,220	\$ 72,884	\$ 263,236	\$ 2,623,843
Miscellaneous	1,560	-	-	1,000	2,560
Total revenues available	1,329,063	960,220	72,884	264,236	2,626,403
Expenses					
Salaries and Benefits	1,091,615	757,646	65,396	228,290	2,142,947
Travel	1,322	3,879	-	575	5,776
Communications	6,399	10,603	1,340	1,564	19,906
Rent / Lease / Mortgage	-	42,747	-	-	42,747
Utilities / Taxes	10,443	-	-	-	10,443
Staff Training	4,123	3,204	-	511	7,838
Advertising and Promotion	250	590	-	500	1,340
Services, Repairs and Maintenance	13,437	128	160	-	13,725
Professional Services	41,253	2,170	825	800	45,048
IT Services	14,549	10,322	449	2,916	28,236
Purchased Client Services	1,900	-	-	195	2,095
Insurance	5,228	6,523	680	813	13,244
Other Services	11,091	11,975	540	568	24,174
Supplies, Repairs and Maintenance	994	1,228	-	1	2,223
IT Supplies and Equipment	305	193	-	653	1,151
Other Supplies and Equipment	9,660	226	-	1,159	11,045
Amortization of Tangible Capital Assets	1,922	650	-	-	2,572
	1,214,491	852,084	69,390	238,545	2,374,510
Administration	127,533	96,013	-	26,422	249,968
Total expenses	1,342,024	948,097	69,390	264,967	2,624,478
Excess (deficiency) of revenues over expenses	\$ (12,961)	\$ 12,123	\$ 3,494	\$ (731)	\$ 1,925

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, 2020	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	\$ 108,770	\$ 280,496	\$ 110,294	\$ -	\$ 1,377,345	\$ 6,276,448	\$ 258,977	\$ 8,412,330
Other	-	-	-	5,007	-	-	-	5,007
Government of Canada	-	-	-	-	-	12,328	-	12,328
Miscellaneous	-	6,653	973	-	158	97,590	-	105,374
Returnable to funder (Note 17)	-	-	-	-	-	(56,886)	-	(56,886)
Total revenues available	108,770	287,149	111,267	5,007	1,377,503	6,329,480	258,977	8,478,153
Expenses								
Salaries and Benefits	93,636	232,314	84,962	-	1,205,438	5,168,334	185,791	6,970,475
Travel	1,031	3,721	1,952	191	1,627	10,296	1,416	20,234
Communications	698	2,167	1,133	-	4,254	31,366	866	40,484
Rent / Lease / Mortgage	-	-	-	-	15,840	-	-	15,840
Staff Training	25	-	-	-	442	16,269	-	16,736
Advertising and Promotion	46	137	446	-	1,150	3,677	249	5,705
Services, Repairs and Maintenance	-	-	-	-	2,487	49,465	7,199	59,151
Professional Services	800	800	800	-	2,125	36,852	2,100	43,477
IT Services	27	82	355	-	2,400	26,063	150	29,077
Purchased Client Services	-	-	-	3,920	25,937	14,869	375	45,101
Insurance	328	631	328	-	5,847	34,370	4,483	45,987
Other Services	-	-	-	-	7,315	67,878	-	75,193
Supplies, Repairs and Maintenance	-	-	-	-	1,318	3,224	5,160	9,702
IT Supplies and Equipment	-	-	204	-	3,366	8,092	374	12,036
Other Supplies and Equipment	-	47	83	896	24,240	289,640	360	315,266
Amortization of Tangible Capital Assets	35	796	-	-	9,507	37,327	4,759	52,424
	96,626	240,695	90,263	5,007	1,313,293	5,797,722	213,282	7,756,888
Administration	10,877	28,049	11,029	-	137,735	621,956	25,898	835,544
Total expenses	107,503	268,744	101,292	5,007	1,451,028	6,419,678	239,180	8,592,432
Excess (deficiency) of revenues over expenses	\$ 1,267	\$ 18,405	\$ 9,975	\$ -	\$ (73,525)	\$ (90,198)	\$ 19,797	\$ (114,279)

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, 2020	Downtown Drop-In	Michelle Heights Drop-In	Youth Engagement	Young Men's Shelter	Young Women's Shelter	Total
Revenues						
City of Ottawa						
Grant- homelessness	\$ -	\$ -	\$ -	\$ 390,842	\$ 54,541	\$ 445,383
Community funding	1,165,605	39,979	71,496	-	379,292	1,656,372
Hostel per diem	-	-	-	357,559	351,993	709,552
Purchase of service	29,200	-	-	-	-	29,200
Other	1,130	2,000	-	-	-	3,130
Province of Ontario						
Ministry of Children, Community and Social Services	-	-	-	374,888	351,788	726,676
Children's Aid Society of Ottawa	-	-	-	7,864	16,445	24,309
United Way East Ontario / Centraide Est Ontario	-	-	-	58,595	58,596	117,191
Rent	-	-	-	102,021	120,523	222,544
Miscellaneous	64,727	-	-	221,754	108,177	394,658
YSB Charitable Foundation	3,975	13,177	-	98,157	146,337	261,646
Total revenues available	1,264,637	55,156	71,496	1,611,680	1,587,692	4,590,661
Expenses						
Salaries and Benefits	708,911	24,754	38,273	1,031,072	1,117,841	2,920,851
Travel	6,653	258	39	3,569	2,426	12,945
Communications	11,025	-	782	9,622	10,457	31,886
Rent / Lease / Mortgage	118,423	-	12,387	136,616	106,796	374,222
Utilities / Taxes	21,966	-	-	38,153	38,903	99,022
Staff Training	10,963	104	-	2,006	1,921	14,994
Advertising and Promotion	1,814	1,255	-	500	246	3,815
Services, Repairs and Maintenance	70,186	-	-	145,063	41,039	256,288
Professional Services	26,533	800	800	2,391	2,187	32,711
IT Services	20,407	-	784	18,437	16,757	56,385
Purchased Client Services	55,608	18,048	6,512	30,127	25,855	136,150
Insurance	7,471	79	303	18,011	16,495	42,359
Other Services	5,494	-	-	9,091	8,267	22,852
Supplies, Repairs and Maintenance	772	-	-	2,377	2,626	5,775
IT Supplies and Equipment	2,788	-	-	966	1,931	5,685
Other Supplies and Equipment	32,864	5,767	3,199	33,955	37,119	112,904
Amortization of Tangible Capital Assets	9,361	-	408	9,613	7,743	27,125
	1,111,239	51,065	63,487	1,491,569	1,438,609	4,155,969
Administration	119,762	5,120	7,150	150,058	147,952	430,042
Total expenses	1,231,001	56,185	70,637	1,641,627	1,586,561	4,586,011
Excess (deficiency) of revenues over expenses	\$ 33,636	\$ (1,029)	\$ 859	\$ (29,947)	\$ 1,131	\$ 4,650

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, 2020	Community Transitional Worker	Housing Alumni	Pathways to Independence	Housing Assist	Ron Kolbus Housing	Housing Based Case Managers	Peer Supporters	Riverside Apartments	Riverside Supportive Housing	Total
Revenues										
City of Ottawa										
Grant - homelessness	\$ 98,875	\$ -	\$ 230,147	\$ 51,125	\$ 61,246	\$ 196,087	\$ 25,000	\$ -	\$ 148,014	\$ 810,494
Province of Ontario										
Ministry of Children, Community and Social Services	-	66,800	-	-	-	-	-	-	-	66,800
Rent	-	-	-	-	165,729	-	-	130,005	-	295,734
Miscellaneous	-	989	-	-	84,495	-	-	104,549	-	190,033
YSB Charitable Foundation	1,217	-	-	-	68,070	-	-	-	-	69,287
Interest income	-	-	-	-	1,463	-	-	-	-	1,463
Total revenues available	100,092	67,789	230,147	51,125	381,003	196,087	25,000	234,554	148,014	1,433,811
Expenses										
Salaries and Benefits	88,504	54,397	199,935	44,052	30,913	161,313	22,780	-	94,196	696,090
Travel	3,197	36	4,723	-	3,478	2,155	-	-	699	14,288
Communications	624	-	1,835	-	2,833	1,345	-	2,095	2,419	11,151
Rent / Lease / Mortgage	-	-	-	-	76,104	3,383	-	194,409	12,500	286,396
Utilities / Taxes	-	-	-	-	22,297	-	-	27,149	-	49,446
Staff Training	-	-	-	-	-	82	-	-	972	1,054
Advertising and Promotion	-	-	-	-	-	46	-	-	46	92
Services, Repairs and Maintenance	-	-	-	-	148,764	-	-	55,518	-	204,282
Professional Services	663	-	1,400	400	1,250	406	-	4,762	417	9,298
IT Services	-	3,392	318	-	1,784	725	-	1,129	1,216	8,564
Purchased Client Services	-	450	-	-	-	1,394	-	-	3,617	5,461
Insurance	313	587	771	-	10,138	614	-	4,616	102	17,141
Other Services	-	174	-	-	24,688	-	-	3,801	-	28,663
Supplies, Repairs and Maintenance	-	-	-	-	5,670	-	-	4,622	-	10,292
IT Supplies and Equipment	-	-	204	-	15	204	-	28	2,240	2,691
Other Supplies and Equipment	1,510	2,073	1,882	-	2,927	13,572	-	2,074	26,569	50,607
Amortization of Tangible Capital Assets	-	195	-	-	317	500	817	-	117	1,946
	94,811	61,304	211,068	44,452	331,178	185,739	23,597	300,203	145,110	1,397,462
Administration	9,602	6,680	16,385	2,880	16,109	14,546	2,220	6,323	12,324	87,069
Total expenses	104,413	67,984	227,453	47,332	347,287	200,285	25,817	306,526	157,434	1,484,531
Excess (deficiency) of revenues over expenses	\$ (4,321)	\$ (195)	\$ 2,694	\$ 3,793	\$ 33,716	\$ (4,198)	\$ (817)	\$ (71,972)	\$ (9,420)	\$ (50,720)

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, 2020	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 Labour, Training and Skills Development	\$ 2,843,679	\$ 879,281	\$ 2,270,550	\$ 290,700	\$ 6,284,210
United Way East Ontario	-	-	322	-	322
Miscellaneous	34,435	14,471	8,135	-	57,041
Interest income	826	293	757	97	1,973
Returnable to funder (Note 17)	(10,037)	(357)	(12,378)	(1,160)	(23,932)
Total revenues available	2,868,903	893,688	2,267,386	289,637	6,319,614
Expenses					
Salaries and Benefits	1,123,432	477,353	876,021	110,434	2,587,240
Travel	15,603	3,047	3,760	-	22,410
Communications	19,654	9,097	6,160	868	35,779
Rent / Lease / Mortgage	188,579	122,004	57,231	3,000	370,814
Staff Training	8,190	2,173	1,816	-	12,179
Advertising and Promotion	3,617	5,612	1,184	-	10,413
Services, Repairs and Maintenance	13,446	12,409	399	-	26,254
Professional Services	40,974	2,187	3,440	800	47,401
IT Services	29,987	26,278	12,215	513	68,993
Purchased Client Services	-	769	4,213	-	4,982
Insurance	5,338	2,412	2,022	298	10,070
Employer Incentives - Employment Services	284,774	75,810	-	-	360,584
Employment Incentives - Canada-Ontario Job Grant	793,430	-	-	-	793,430
Employment Incentives - Youth Job Connection	-	-	963,119	124,967	1,088,086
Employment Incentives - Youth Job Connection - Summer	-	-	151,408	26,626	178,034
Employment Incentives - Youth Job Connection - EYTI	29,000	11,000	14,000	3,000	57,000
Client Support Allowances	14,805	3,926	-	-	18,731
Other Services	2,959	160	301	-	3,420
Supplies, Repairs and Maintenance	100	-	-	-	100
IT Supplies and Equipment	4,357	2,182	2,090	193	8,822
Other Supplies and Equipment	13,201	5,824	7,017	-	26,042
Amortization of Tangible Capital Assets	20,368	11,442	4,275	-	36,085
	2,611,814	773,685	2,110,671	270,699	5,766,869
Administration	262,015	120,067	155,765	19,694	557,541
Total expenses	2,873,829	893,752	2,266,436	290,393	6,324,410
Excess (deficiency) of revenues over expenses	\$ (4,926)	\$ (64)	\$ 950	\$ (756)	\$ (4,796)

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, 2020	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	657,542	-	-	-	657,542
Ministry of Health	551,325	41,000	544,813	24,900	1,162,038
Miscellaneous	-	-	-	25,312	25,312
Returnable to funder (Note 17)	(2,741)	-	-	-	(2,741)
Total revenues available	1,206,126	41,000	544,813	75,212	1,867,151
Expenses					
Salaries and Benefits	362,794	13,728	355,463	64,337	796,322
Travel	14,435	-	27,534	-	41,969
Communications	2,284	2,101	703	963	6,051
Rent / Lease / Mortgage	22,000	-	-	-	22,000
Staff Training	40,296	-	50,172	86	90,554
Advertising and Promotion	250	-	3,321	57	3,628
Professional Services	20,660	800	31,797	881	54,138
IT Services	5,984	24,207	331	403	30,925
Purchased Client Services	511,775	-	-	100	511,875
Insurance	1,411	52	1,235	392	3,090
Other Services	-	112	20,015	65	20,192
IT Supplies and Equipment	1,735	-	-	232	1,967
Other Supplies and Equipment	111,504	-	1,165	-	112,669
Amortization of Tangible Capital Assets	2,601	258	687	687	4,233
	1,097,729	41,258	492,423	68,203	1,699,613
Administration	104,283	-	54,825	7,521	166,629
Total expenses	1,202,012	41,258	547,248	75,724	1,866,242
Excess (deficiency) of revenues over expenses	\$ 4,114	\$ (258)	\$ (2,435)	\$ (512)	\$ 909

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, 2020	Jumpstart	Business Intelligence Solution	Refreshing the Ottawa Gang Strategy	Youth Employment for New Immigrants	Housing First for Youth	Making the Shift	Individual Placement	Total
Revenues								
City of Ottawa								
Other	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Province of Ontario								
Ministry of Children, Community and Social Services	-	-	-	-	-	-	263,605	263,605
Ministry of Health	-	15,487	-	-	-	-	-	15,487
United Way East Ontario / Centraide Est Ontario	-	-	-	49,227	-	-	-	49,227
Miscellaneous	-	-	-	-	250,022	674,336	-	924,358
YSB Charitable Foundation	4,391	-	-	-	-	-	-	4,391
Returnable to funder (Note 17)	-	(12,577)	-	-	-	-	(12)	(12,589)
Total revenues available	4,391	2,910	5,000	49,227	250,022	674,336	263,593	1,249,479
Expenses								
Salaries and Benefits	-	-	-	35,144	200,119	406,104	-	641,367
Travel	-	-	-	965	106	21,712	-	22,783
Communications	-	-	-	-	312	3,639	-	3,951
Rent / Lease / Mortgage	-	-	-	-	-	4,774	-	4,774
Staff Training	-	-	4,149	44	5,007	2,963	-	12,163
Professional Services	-	-	851	-	11,936	800	-	13,587
IT Services	-	2,910	-	-	297	1,069	-	4,276
Purchased Client Services	-	-	-	6,060	8,711	166,205	263,593	444,569
Insurance	-	-	-	-	579	-	-	579
IT Supplies and Equipment	-	-	-	-	478	-	-	478
Other Supplies and Equipment	4,391	-	-	381	2,100	11,290	-	18,162
Amortization of Tangible Capital Assets	-	-	-	-	2,737	1,611	-	4,348
	4,391	2,910	5,000	42,594	232,382	620,167	263,593	1,171,037
Administration	-	-	-	4,923	25,003	52,391	-	82,317
Total expenses	4,391	2,910	5,000	47,517	257,385	672,558	263,593	1,253,354
Excess (deficiency) of revenues over expenses	\$ -	\$ -	\$ -	\$ 1,710	\$ (7,363)	\$ 1,778	\$ -	\$ (3,875)

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, 2020	Carruthers Project	Queen Mary Project	Total
Revenues			
Rental - rent geared to income	\$ 83,860	\$ 106,826	\$ 190,686
Government subsidy - operations	111,919	141,371	253,290
Laundry	1,473	1,611	3,084
Miscellaneous	30,314	78,966	109,280
Interest income	4,103	-	4,103
Returnable to funder (Note 17)	(1,985)	-	(1,985)
Total revenues available	229,684	328,774	558,458
Expenses			
Amortization of building	-	59,832	59,832
Amortization of equipment	911	939	1,850
Bad debts	460	19,449	19,909
Insurance	9,879	11,961	21,840
Interest on long-term debt	11,980	18,377	30,357
Municipal taxes	1,767	1,206	2,973
	24,997	111,764	136,761
Administrative overhead			
Salaries and benefits	20,000	20,000	40,000
Transportation and communications	4,761	6,313	11,074
Materials and services	15	29	44
Collection fees	320	107	427
Audit fees	2,300	2,300	4,600
Other	3,085	3,319	6,404
	30,481	32,068	62,549
Materials and services			
Maintenance - Salaries and benefits	37,157	37,157	74,314
Building - General	22,310	53,374	75,684
Electrical systems	870	3,256	4,126
Equipment	1,349	3,116	4,465
Heating and plumbing	5,695	6,218	11,913
Waste removal	2,273	7,690	9,963
Security	20,175	22,700	42,875
Grounds	3,046	6,669	9,715
Painting	151	1,148	1,299
	93,026	141,328	234,354
Utilities			
Electricity	7,048	3,541	10,589
Fuel	3,702	5,632	9,334
Water	6,597	7,954	14,551
	17,347	17,127	34,474
Appropriations from the replacement reserve (Note 19)	(2,672)	-	(2,672)
Appropriations to the replacement reserve (Note 19)	10,631	13,429	24,060
Total expenses	173,810	315,716	489,526
Excess (deficiency) of revenues over expenses	\$ 55,874	\$ 13,058	\$ 68,932

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	2020
Revenues	
Appropriations from reserve (Note 18)	\$ 31,214
Miscellaneous	20,139
Total revenues available	51,353
Expenses	
Salaries and Benefits	1,843,896
Travel	8,236
Communications	33,974
Rent / Lease / Mortgage	7,332
Utilities / Taxes	30,773
Staff Training	51,640
Advertising and Promotion	29,726
Services, Repairs and Maintenance	110,889
Professional Services	160,364
IT Services	353,958
Insurance	21,338
Other Services	16,005
Supplies, Repairs and Maintenance	831
IT Supplies and Equipment	7,611
Other Supplies and Equipment	12,009
Amortization of Tangible Capital Assets	31,905
Total expenses	2,720,487
Excess of expenses over revenues before allocation	2,669,134
Allocation to operations (Schedules 1-9)	(2,669,134)
Excess of revenues over expenses	\$ -