

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

Financial Statements

For the year ended March 31, 2022

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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, 2022, and the statements of revenues and expenses, changes in net assets (deficiency), cash flows for the year then ended and 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, 2022, 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
June 30, 2022

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

March 31	2022	2021
Assets		
Current		
Cash	\$ 2,732,493	\$ 3,093,178
Accounts receivable	465,767	831,530
Grants receivable	854,461	1,313,026
Prepaid expenses	288,100	788,582
	<u>4,340,821</u>	<u>6,026,316</u>
Due from Youth Services Bureau of Ottawa Charitable Foundation (Note 4)	800,863	479,359
Tangible capital assets (Note 2)	16,142,482	16,920,716
Cash replacement reserves (Note 19)	1,242,877	1,319,143
	<u>\$22,527,043</u>	<u>\$ 24,745,534</u>
Liabilities and Net Assets (Deficiency)		
Current		
Accounts payable and accrued liabilities (Note 6)	\$ 1,531,355	\$ 2,278,556
Accrued salaries and vacation payable	2,443,404	2,355,752
Grants payable	861,022	812,498
Current portion of long-term debt (Note 9)	569,803	258,502
	<u>5,405,584</u>	<u>5,705,308</u>
Long-term debt (Note 9)	4,409,842	4,983,556
Deferred contributions (Note 7)	615,396	1,473,140
Deferred contributions related to tangible capital assets (Note 8)	8,260,624	8,627,631
	<u>18,691,446</u>	<u>20,789,635</u>
Contractual obligations (Note 10)		
Contingencies (Note 11)		
Net Assets (Deficiency)		
Invested in tangible capital assets	2,902,213	3,051,027
Internally restricted reserve (Note 18)	783,864	714,701
Externally restricted replacement reserves (Note 19)	1,242,877	1,319,143
Unrestricted deficiency	(1,093,357)	(1,128,972)
	<u>3,835,597</u>	<u>3,955,899</u>
	<u>\$22,527,043</u>	<u>\$ 24,745,534</u>

On behalf of the board:

DocuSigned by:
Susan Tataryn
59FE475124FA4E3

Director

DocuSigned by:
Donna MacNeil-Charbot
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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	2022	2021
Balance, beginning of the year	\$ 3,051,027	\$ 714,701	\$ 1,319,143	\$ (1,128,972)	\$ 3,955,899	\$ 3,882,166
Excess (deficiency) of revenues over expenses	-	-	-	(44,036)	(44,036)	18,984
Appropriations from replacement reserves (Note 19)	-	-	(130,440)	-	(130,440)	-
Appropriations to replacement reserves (Note 19)	-	-	47,460	-	47,460	47,460
Restricted interest income from the replacement reserves (Note 19)	-	-	6,714	-	6,714	7,289
Amortization of tangible capital assets (Note 2)	(1,023,657)	-	-	1,023,657	-	-
Amortization of deferred contributions related to tangible capital assets (Note 8)	570,116	-	-	(570,116)	-	-
Invested in tangible capital assets	245,423	-	-	(245,423)	-	-
Increase of long-term debt related to tangible capital assets	262,413	-	-	(262,413)	-	-
Capital contributions received and deferred	(203,109)	-	-	203,109	-	-
Internal restrictions - appropriations to reserve (Note 18)	-	96,000	-	(96,000)	-	-
Internal restrictions - appropriations from reserve (Note 18)	-	(7,137)	-	7,137	-	-
Expenses for approved projects - administration (Note 18)	-	(19,700)	-	19,700	-	-
Balance, end of the year	\$ 2,902,213	\$ 783,864	\$ 1,242,877	\$ (1,093,357)	\$ 3,835,597	\$ 3,955,899

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	2022	2021
Program revenues (Schedules 1-9)	<u>\$32,381,189</u>	<u>\$ 32,088,927</u>
Program expenses (Schedules 1-9)		
Salaries and Benefits	20,546,094	19,973,427
Travel	48,035	33,718
Communications	204,970	193,272
Rent / Lease / Mortgage	1,577,174	1,725,594
Utilities / Taxes	231,265	223,376
Staff Training	172,832	193,198
Advertising and Promotion	23,079	38,098
Services, Repairs and Maintenance	726,015	1,056,013
Professional Services	638,716	478,326
IT Services	636,468	450,242
Purchased Client Services	1,000,172	1,014,143
Insurance	206,297	184,438
Employer Incentives - Employment Services	349,632	353,625
Employment Incentives - Canada - Ontario Job Grant	977,621	938,203
Employment Incentives - Youth Employment and Skills Strategy	4,386	15,247
Employment Incentives - Youth Job Connection	750,905	602,404
Employment Incentives - Youth Job Connection - Summer	129,944	121,984
Client Support Allowances	24,237	24,903
Other Services	245,613	265,488
Supplies, Repairs and Maintenance	41,857	65,174
IT Supplies and Equipment	68,916	105,469
Other Supplies and Equipment	805,384	1,027,389
Amortization of Tangible Capital Assets	175,707	157,196
	<u>29,585,319</u>	<u>29,240,927</u>
Administration (Schedule 10)	<u>2,839,906</u>	<u>2,829,016</u>
Total program expenses	<u>32,425,225</u>	<u>32,069,943</u>
Excess (deficiency) of revenues over expenses	<u>\$ (44,036)</u>	<u>\$ 18,984</u>

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

For the year ended March 31	2022	2021
Cash flows from operating activities		
Excess (deficiency) of revenues over expenses	\$ (44,036)	\$ 18,984
Items not affecting cash:		
Amortization of tangible capital assets	1,023,657	1,051,277
Amortization of deferred contributions related to tangible capital assets	(570,116)	(562,535)
Loss on disposal of tangible capital assets	-	2,213
	<u>409,505</u>	<u>509,939</u>
Changes in non-cash working capital:		
Accounts receivable	365,763	96,271
Grants receivable	458,565	(353,401)
Prepaid expenses	500,482	(686,157)
Accounts payable and accrued liabilities	(747,201)	997,354
Accrued salaries and vacation payable	87,652	480,367
Grants payable	48,524	374,073
Deferred contributions	(857,744)	761,990
	<u>265,546</u>	<u>2,180,436</u>
Cash flows from investing activities		
Acquisition of tangible capital assets	(245,423)	(444,088)
Advances to Youth Services Bureau of Ottawa Charitable Foundation	(1,036,198)	(1,002,317)
Repayments from Youth Services Bureau of Ottawa Charitable Foundation	714,694	523,028
	<u>(566,927)</u>	<u>(923,377)</u>
Cash flows from financing activities		
Proceeds of long-term debt	-	176,976
Repayments of long-term debt	(262,413)	(253,566)
Increase in deferred contributions related to tangible capital assets	203,109	326,665
	<u>(59,304)</u>	<u>250,075</u>
Net (decrease) increase in cash	(360,685)	1,507,134
Cash, beginning of the year	<u>3,093,178</u>	<u>1,586,044</u>
Cash, end of the year	<u>\$ 2,732,493</u>	<u>\$ 3,093,178</u>

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

March 31, 2022

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 and YSB Charitable Foundation 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, 2022

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
jeunesse d'Ottawa
Notes to Financial Statements

March 31, 2022

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 included in other supplies and equipment 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, 2022

2. Tangible Capital Assets

	2022		2021	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 3,034,777	\$ -	\$ 3,034,777	\$ -
Buildings	25,973,722	13,439,259	25,865,585	12,618,168
Computer equipment	1,445,609	1,243,781	1,335,681	1,130,212
Leasehold improvements	275,449	186,362	275,449	175,881
Office equipment and furniture	2,208,247	1,995,781	2,193,441	1,944,516
Vehicles	210,917	141,056	198,365	113,805
	<u>\$33,148,721</u>	<u>\$17,006,239</u>	<u>\$ 32,903,298</u>	<u>\$ 15,982,582</u>
Net carrying amount		<u>\$16,142,482</u>		<u>\$ 16,920,716</u>

During the year, total amortization of tangible capital assets was \$1,023,657 (2021 - \$1,051,277), a portion of which has been recorded in Rent / Lease / Mortgage in the statement of revenues and expenses.

3. Properties Owned by YSB

As of March 31, 2022, 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
jeunesse d'Ottawa
Notes to Financial Statements

March 31, 2022

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 \$437,821 (2021 - \$392,638), 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 \$395,267 (2021 - \$283,013) from the Foundation for Community Services and \$203,109 (2021 - \$326,666) 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 cost.

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

March 31, 2022

5. Bank Loans

YSB has a line of credit which is a revolving demand facility 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, 2022, the line of credit remained unused.

The credit facility is secured by a general security agreement covering all assets, collateral mortgages in the amount of \$2,944,000 on two properties, building and land, owned by YSB and certificates of insurance on those properties, showing the bank as the first mortgage.

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

March 31, 2022

6. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities are government remittances payable of \$219,643 (2021 - \$211,841).

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:

	<u>2022</u>	<u>2021</u>
Balance, beginning of the year	\$ 1,473,140	\$ 711,150
Less: amounts recognized as revenue in the year	(1,316,227)	(554,357)
Plus: amounts received in the year and deferred	<u>458,483</u>	<u>1,316,347</u>
Balance, end of the year	<u>\$ 615,396</u>	<u>\$ 1,473,140</u>

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:

	<u>2022</u>	<u>2021</u>
Balance, beginning of the year	\$ 8,627,631	\$ 8,863,501
Plus: amount received during the year	203,109	326,665
Less: amounts recognized as revenue in the year	<u>(570,116)</u>	<u>(562,535)</u>
Balance, end of the year	<u>\$ 8,260,624</u>	<u>\$ 8,627,631</u>

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

March 31, 2022

9. Long-term Debt

	2022	2021
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.	\$ 363,855	\$ 421,314
580-582 Queen Mary Street, Ottawa (Non-Profit Housing Apartments) First mortgage, 2.68%, renewable February 1, 2025, payable by monthly instalments of \$7,675, principal and interest, secured by the property with a net book value of \$291,545.	650,434	724,126
2675 Queensview Drive, Ottawa (Service and Administration Centre) Term loan, 2.62%, renewable May 25, 2026, payable by monthly instalments of \$9,324, principal and interest, secured by the property with a net book value of \$1,317,341 and the security disclosed in Note 5.	910,743	997,584
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 \$8,723,012.	3,054,613	3,094,980
Vehicle loan, repaid during the year	-	4,054
	4,979,645	5,242,058
Less: Current portion of long-term debt	569,803	258,502
	\$ 4,409,842	\$ 4,983,556

The principal payments for the next five years amount to: 2023, \$264,530; 2024, \$271,073; 2025, \$277,781; 2026, \$284,658; 2027, \$291,708. 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, 2022

10. Contractual Obligations

YSB has operating leases for its premises at \$60,047 per month expiring between July 2022 and September 2030 and various equipment under leases at \$9,747 per month, expiring between August 2022 and December 2025. YSB also signed a three year IT service agreement, expiring in February 2023. The payment is \$26,758 per month, including HST.

Future minimum payments total \$3,925,219 and include the following payments over the next five years:

2023	\$	951,004
2024	\$	549,958
2025	\$	525,572
2026	\$	474,668
2027	\$	316,448
Thereafter	\$	1,107,569

11. Contingencies

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

YSB has also been named as a defendant in a historical damages claim received on November 23, 2021. Similarly, YSB has retained legal counsel and YSB's insurer has also retained legal counsel. It has been determined that it is currently not possible to assess the likelihood or magnitude of a potential loss in relation to this claim. YSB has also reviewed its insurance policy with the carrier and the policy will provide some coverage, if any damages are awarded. Consequently, no provision for this claim has been made in the financial statements.

12. Uncertainty due to COVID-19

During the year, COVID-19 continued to disrupt economic activities and supply chains. While some programs were impacted, YSB continued to operate its key essential programs and additional funding was received for COVID relief as outlined in Note 14. Subsequent to year end, there has been no major change to the impact of COVID-19 and no cuts to funding are anticipated by management. If the impact of COVID-19 continues, 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.

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

March 31, 2022

13. Economic Dependence

YSB receives 91% (2021 - 90%) 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.

14. COVID-19 One-Time Funding received

During the fiscal year, YSB received one-time funding to help address the impact of COVID-19, including the following contributions which were designated specifically for costs related to COVID-19 relief.

	Revenues	Deferred	2022 Total	2021 Total
City of Ottawa	\$ 262,914	\$ -	\$ 262,914	\$ 453,475
Province of Ontario				
Ministry of Health	699,721	297,327	997,048	1,551,352
Ministry of Children, Community and Social Services	158,647	-	158,647	518,633
Government of Canada	-	-	-	25,000
United Way East Ontario / Centraide Est Ontario	5,340	-	5,340	56,000
	<u>\$ 1,126,622</u>	<u>\$ 297,327</u>	<u>\$ 1,423,949</u>	<u>\$ 2,604,460</u>

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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 the current portion 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 as fair value fluctuates inversely to changes in market interest rates.

YSB is also exposed to this risk since some of its long-term debt is renewable in the next year.

There have not been any changes to the financial instrument risks from the prior year. There may be risk fluctuations in the future due to the uncertainty caused by COVID-19.

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

The employer contributions to the defined benefit pension plan for the year is \$1,559,033 (2021 - \$1,627,815).

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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, 2022.

Ministry of Children, Community and Social Services	
Complex Special Needs	<u>\$ 2,877</u>
Ministry of Health	
CYMH Coordinated Access and Intake	\$ 4,731
CYMH Specialized Consultation Assessment	24,197
CYMH System Management (Business Intelligence)	<u>38,214</u>
	<u>\$ 67,142</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.

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, \$19,700 (2021 - \$19,657) 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 \$96,000 (2021 - \$123,429).

The Board also approved a transfer from internally restricted reserve to unrestricted net assets of \$7,137 (2021 - \$nil).

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19. Externally Restricted Net Assets - Replacement Reserves

Non-Profit Housing

As required by the Ontario Ministry of Children, Community and Social 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 \$6,508 (2021 - \$7,204).

During the year, appropriations to the replacement reserve of \$24,060 (2021 - \$24,060) were made. Appropriations from the replacement reserve of \$130,440 (2021 - \$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.

The amount of restricted interest income on the replacement reserve is \$206 (2021 - \$85).

During the year, appropriations to the replacement reserve of \$23,400 (2021 - \$23,400).

The balance of externally restricted net assets includes the following:

	<u>2022</u>	<u>2021</u>
Non-Profit Housing - Ministry of Children, Community and Social Services	\$ 1,187,986	\$ 1,287,858
Affordable Housing - Canada Mortgage and Housing Corporation and the City of Ottawa	<u>54,891</u>	<u>31,285</u>
	<u>\$ 1,242,877</u>	<u>\$ 1,319,143</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 2021 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, 2022	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	561,793	616,861	54,842	367,086	1,394,280	598,938	3,593,800
United Way East Ontario / Centraide Est							
Ontario	-	-	-	-	796	-	796
Miscellaneous	-	2,310	51,422	-	8,200	147	62,079
YSB Charitable Foundation	-	-	-	-	3,292	-	3,292
Returnable to funder (Note 17)	(28,928)	-	-	-	-	-	(28,928)
Total revenues available	532,865	619,171	106,264	447,086	1,406,568	599,085	3,711,039
Expenses							
Salaries and Benefits	441,995	491,770	90,083	347,690	916,755	494,876	2,783,169
Travel	-	3,635	1,908	19	1,078	220	6,860
Communications	-	3,240	832	938	25,549	5,103	35,662
Rent / Lease / Mortgage	29,911	28,382	-	34,190	122,083	36,000	250,566
Utilities / Taxes	-	-	-	-	2,468	-	2,468
Staff Training	-	4,468	-	-	18,318	2,017	24,803
Advertising and Promotion	200	7	250	486	2,639	79	3,661
Services, Repairs and Maintenance	-	-	-	-	24,430	-	24,430
Professional Services	2,100	2,620	-	3,373	45,092	-	53,185
IT Services	205	7,299	407	4,958	33,480	11,687	58,036
Purchased Client Services	3,220	-	-	-	-	200	3,420
Insurance	1,550	1,969	334	1,473	7,225	1,702	14,253
Other Services	1,339	1,363	-	341	19,548	229	22,820
Supplies, Repairs and Maintenance	-	101	-	212	517	-	830
IT Supplies and Equipment	-	1,308	985	72	9,545	636	12,546
Other Supplies and Equipment	-	3,976	151	966	9,305	1,687	16,085
Amortization of Tangible Capital Assets	-	1,086	-	256	22,982	4,197	28,521
	480,520	551,224	94,950	394,974	1,261,014	558,633	3,341,315
Administration	53,286	61,686	10,604	44,709	140,680	53,621	364,586
Total expenses	533,806	612,910	105,554	439,683	1,401,694	612,254	3,705,901
Excess (deficiency) of revenues over expenses	\$ (941)	\$ 6,261	\$ 710	\$ 7,403	\$ 4,874	\$ (13,169)	\$ 5,138

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, 2022	Step Up Step Down	Mobile Crisis	Section 23 Classroom	Total
Revenues				
Province of Ontario				
Ministry of Health	\$ 1,414,842	\$ 859,497	\$ 280,330	\$ 2,554,669
Miscellaneous	1,000	509	-	1,509
Total revenues available	<u>1,415,842</u>	<u>860,006</u>	<u>280,330</u>	<u>2,556,178</u>
Expenses				
Salaries and Benefits	1,086,392	661,837	242,733	1,990,962
Travel	314	52	-	366
Communications	4,820	13,978	624	19,422
Rent / Lease / Mortgage	-	42,747	-	42,747
Utilities / Taxes	9,875	-	-	9,875
Staff Training	2,159	497	-	2,656
Advertising and Promotion	1,336	605	-	1,941
Services, Repairs and Maintenance	19,642	1,061	229	20,932
Professional Services	4,083	2,100	800	6,983
IT Services	22,430	17,709	3,337	43,476
Purchased Client Services	99,831	-	-	99,831
Insurance	6,324	8,923	836	16,083
Other Services	11,101	10,824	616	22,541
Supplies, Repairs and Maintenance	268	398	-	666
IT Supplies and Equipment	2,100	1,731	425	4,256
Other Supplies and Equipment	20,135	560	566	21,261
Amortization of Tangible Capital Assets	46,289	4,613	-	50,902
	<u>1,337,099</u>	<u>767,635</u>	<u>250,166</u>	<u>2,354,900</u>
Administration	<u>141,484</u>	<u>85,949</u>	<u>28,033</u>	<u>255,466</u>
Total expenses	<u>1,478,583</u>	<u>853,584</u>	<u>278,199</u>	<u>2,610,366</u>
Excess (deficiency) of revenues over expenses	<u>\$ (62,741)</u>	<u>\$ 6,422</u>	<u>\$ 2,131</u>	<u>\$ (54,188)</u>

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, 2022	Anger Management	Community Reintegration	Mental Health Court Worker	Provincial Reintegration Funds	Sherwood Youth Center	William Hay Centre	Youth Justice Trans- portation	Total
Revenues								
Province of Ontario								
Ministry of Children, Community and Social Services	\$ 112,495	\$ 348,041	\$ 114,589	\$ -	\$ 1,430,681	\$ 6,627,535	\$ 270,415	\$ 8,903,756
Other	-	-	-	13,106	-	-	-	13,106
Miscellaneous	-	8,172	-	-	57,162	181,164	-	246,498
Total revenues available	112,495	356,213	114,589	13,106	1,487,843	6,808,699	270,415	9,163,360
Expenses								
Salaries and Benefits	96,112	293,946	92,161	-	1,234,690	5,619,682	153,366	7,489,957
Travel	375	2,579	508	98	62	2,749	1,021	7,392
Communications	623	2,027	624	-	5,601	34,788	1,029	44,692
Staff Training	7,882	271	-	-	420	10,112	49	18,734
Advertising and Promotion	200	-	-	-	800	2,719	100	3,819
Services, Repairs and Maintenance	-	-	-	-	1,494	55,717	5,417	62,628
Professional Services	800	800	800	-	2,100	69,485	2,100	76,085
IT Services	202	1,927	713	-	9,222	32,391	330	44,785
Purchased Client Services	-	-	-	13,008	25,474	41,480	-	79,962
Insurance	335	1,060	334	-	5,412	31,078	5,084	43,303
Other Services	-	-	-	-	7,304	40,129	-	47,433
Supplies, Repairs and Maintenance	-	-	-	-	1,286	4,875	4,207	10,368
IT Supplies and Equipment	-	329	-	-	2,680	13,042	-	16,051
Other Supplies and Equipment	-	142	250	-	29,183	333,233	390	363,198
Amortization of Tangible Capital Assets	22	238	-	-	4,929	23,502	21,898	50,589
	106,551	303,319	95,390	13,106	1,330,657	6,314,982	194,991	8,358,996
Administration	11,243	34,289	11,443	-	142,740	649,931	24,788	874,434
Total expenses	117,794	337,608	106,833	13,106	1,473,397	6,964,913	219,779	9,233,430
Excess (deficiency) of revenues over expenses	\$ (5,299)	\$ 18,605	\$ 7,756	\$ -	\$ 14,446	\$ (156,214)	\$ 50,636	\$ (70,070)

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, 2022	Downtown Youth Centre	Michele Heights Drop-In	Youth Engagement	Young Men's Shelter	Young Women's Shelter	Total
Revenues						
City of Ottawa						
Grant- homelessness	\$ 4,203	\$ -	\$ 45	\$ 536,298	\$ 540,600	\$ 1,081,146
Community funding	1,188,050	41,595	74,384	-	-	1,304,029
Hostel per diem	-	-	-	361,436	340,146	701,582
Purchase of service	1,400	-	-	-	-	1,400
Other	-	5,000	-	-	35	5,035
Province of Ontario						
Ministry of Children, Community and Social Services	-	-	-	361,677	364,999	726,676
Children's Aid Society of Ottawa	-	-	-	19,425	10,360	29,785
United Way East Ontario / Centraide Est Ontario	-	-	-	51,874	51,873	103,747
Rent	-	-	-	105,184	134,834	240,018
Miscellaneous	31,331	-	-	139,305	111,326	281,962
YSB Charitable Foundation	7,163	-	-	73,808	40,791	121,762
Total revenues available	1,232,147	46,595	74,429	1,649,007	1,594,964	4,597,142
Expenses						
Salaries and Benefits	803,849	27,581	47,656	1,088,685	1,077,595	3,045,366
Travel	6,451	-	45	2,694	929	10,119
Communications	11,742	-	1,663	10,214	10,546	34,165
Rent / Lease / Mortgage	30,161	-	10,000	136,616	107,545	284,322
Utilities / Taxes	18,023	-	-	39,884	36,954	94,861
Staff Training	1,802	129	-	1,930	2,242	6,103
Advertising and Promotion	1,442	-	-	300	273	2,015
Services, Repairs and Maintenance	49,365	-	-	89,385	76,433	215,183
Professional Services	21,802	2,800	800	17,244	2,323	44,969
IT Services	26,448	-	837	18,215	16,499	61,999
Purchased Client Services	32,235	8,466	8,583	31,180	23,370	103,834
Insurance	9,006	100	299	24,897	22,387	56,689
Other Services	7,916	-	-	7,315	7,315	22,546
Supplies, Repairs and Maintenance	1,307	-	-	3,490	3,791	8,588
IT Supplies and Equipment	868	-	-	1,540	948	3,356
Other Supplies and Equipment	24,578	2,786	-	39,314	34,806	101,484
Amortization of Tangible Capital Assets	13,594	-	-	5,443	4,393	23,430
	1,060,589	41,862	69,883	1,518,346	1,428,349	4,119,029
Administration	118,945	4,160	7,438	142,846	141,821	415,210
Total expenses	1,179,534	46,022	77,321	1,661,192	1,570,170	4,534,239
Excess (deficiency) of revenues over expenses	\$ 52,613	\$ 573	\$ (2,892)	\$ (12,185)	\$ 24,794	\$ 62,903

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, 2022	Housing Alumni	Housing Supports for Youth	Ron Kolbus Housing	Housing Based Case Managers	Riverside Apartments	Riverside Supportive Housing	Total
Revenues							
City of Ottawa							
Grant - homelessness	\$ -	\$ 338,593	\$ 9,352	\$ 270,011	\$ 63,393	\$ 503,389	\$ 1,184,738
Other	-	-	-	19,279	-	-	19,279
Province of Ontario							
Ministry of Children, Community and Social Services	66,800	-	-	-	-	-	66,800
Children's Aid Society of Ottawa	-	-	-	222	-	-	222
Rent	-	-	242,227	-	384,346	-	626,573
Miscellaneous	-	524	76,974	-	257,311	-	334,809
YSB Charitable Foundation	-	-	22,263	-	-	-	22,263
Interest income	-	-	278	-	279	-	557
Total revenues available	66,800	339,117	351,094	289,512	705,329	503,389	2,255,241
Expenses							
Salaries and Benefits	56,478	295,717	31,058	191,286	56,979	388,353	1,019,871
Travel	76	6,075	2,807	1,879	1,249	4,384	16,470
Communications	-	2,453	1,073	1,247	3,255	3,925	11,953
Rent / Lease / Mortgage	-	-	80,358	3,786	440,059	35,000	559,203
Utilities / Taxes	-	-	26,589	-	53,157	-	79,746
Staff Training	220	601	271	100	-	2,612	3,804
Advertising and Promotion	-	550	-	-	-	400	950
Services, Repairs and Maintenance	-	-	99,193	-	158,733	-	257,926
Professional Services	-	2,463	1,269	406	17,690	1,205	23,033
IT Services	2,221	1,486	2,610	1,266	7,237	5,076	19,896
Purchased Client Services	-	421	-	27,273	-	156	27,850
Insurance	216	1,117	13,716	688	14,898	1,419	32,054
Other Services	178	-	50,140	-	22,272	79	72,669
Supplies, Repairs and Maintenance	-	-	5,719	-	5,511	-	11,230
IT Supplies and Equipment	-	283	-	-	90	1,106	1,479
Other Supplies and Equipment	-	3,581	2,929	38,933	717	8,318	54,478
Amortization of Tangible Capital Assets	228	-	579	-	1,083	169	2,059
	59,617	314,747	318,311	266,864	782,930	452,202	2,194,671
Administration	6,680	23,554	22,783	22,648	21,418	50,335	147,418
Total expenses	66,297	338,301	341,094	289,512	804,348	502,537	2,342,089
Excess (deficiency) of revenues over expenses	\$ 503	\$ 816	\$ 10,000	\$ -	\$ (99,019)	\$ 852	\$ (86,848)

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, 2022	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	\$ 2,999,398	\$ 865,431	\$ 2,052,200	\$ 286,800	\$ 6,203,829
Miscellaneous	33,017	5,651	6,433	-	45,101
YSB Charitable Foundation	61,556	-	-	-	61,556
Interest income	211	72	171	24	478
Returnable to funder (Note 17)	(1,583)	(4,431)	(186,174)	(25,228)	(217,416)
Total revenues available	3,092,599	866,723	1,872,630	261,596	6,093,548
Expenses					
Salaries and Benefits	1,180,100	479,863	881,236	112,243	2,653,442
Travel	389	1,185	50	-	1,624
Communications	21,426	8,396	7,658	760	38,240
Rent / Lease / Mortgage	198,503	124,251	62,730	3,000	388,484
Staff Training	7,634	3,213	1,674	12	12,533
Advertising and Promotion	8,576	998	400	-	9,974
Services, Repairs and Maintenance	8,121	1,509	-	-	9,630
Professional Services	73,477	8,108	2,755	-	84,340
IT Services	31,540	23,602	13,323	1,028	69,493
Purchased Client Services	-	52	133	-	185
Insurance	4,621	2,296	3,125	373	10,415
Employer Incentives - Employment Services	278,382	71,250	-	-	349,632
Employment Incentives - Canada - Ontario Job Grant	977,621	-	-	-	977,621
Employment Incentives - Youth Job Connection	-	-	648,682	102,223	750,905
Employment Incentives - Youth Job Connection - Summer	-	-	104,457	25,487	129,944
Client Support Allowances	20,046	4,191	-	-	24,237
Other Services	2,203	142	830	-	3,175
Supplies, Repairs and Maintenance	217	5,596	37	-	5,850
IT Supplies and Equipment	3,094	1,268	-	-	4,362
Other Supplies and Equipment	6,019	5,203	1,637	104	12,963
Amortization of Tangible Capital Assets	5,401	1,119	1,937	-	8,457
	2,827,370	742,242	1,730,664	245,230	5,545,506
Administration	267,239	118,685	156,215	19,800	561,939
Total expenses	3,094,609	860,927	1,886,879	265,030	6,107,445
Excess (deficiency) of revenues over expenses	\$ (2,010)	\$ 5,796	\$ (14,249)	\$ (3,434)	\$ (13,897)

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, 2022	Coordinated Access - Community Services	Coordinated Access - Mental Health	Integrated Crisis	Mental Health Lead Agency	Suicide Prevention Coordinator	Total
Revenues						
City of Ottawa	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
Province of Ontario						
Ministry of Children, Community and Social Services	605,042	-	-	-	-	605,042
Ministry of Health	-	634,025	43,050	649,742	31,435	1,358,252
Other	-	-	-	300	-	300
Miscellaneous	23,441	-	-	-	25,000	48,441
Total revenues available	628,483	634,025	43,050	650,042	81,435	2,037,035
Expenses						
Salaries and Benefits	144,186	234,869	14,766	331,442	69,027	794,290
Travel	4,074	766	-	-	-	4,840
Communications	-	2,820	-	624	762	4,206
Rent / Lease / Mortgage	5,052	16,948	-	-	-	22,000
Staff Training	-	15,523	-	86,010	-	101,533
Advertising and Promotion	-	719	-	-	-	719
Professional Services	-	5,931	800	141,646	800	149,177
IT Services	-	3,836	27,330	599	-	31,765
Purchased Client Services	308,386	233,461	-	10,945	-	552,792
Insurance	-	1,430	53	1,307	249	3,039
Other Services	-	1,603	101	18,430	61	20,195
IT Supplies and Equipment	-	873	-	97	97	1,067
Other Supplies and Equipment	116,617	54,943	-	-	-	171,560
Amortization of Tangible Capital Assets	-	1,334	165	344	344	2,187
	578,315	575,056	43,215	591,444	71,340	1,859,370
Administration	50,168	58,457	-	58,290	8,148	175,063
Total expenses	628,483	633,513	43,215	649,734	79,488	2,034,433
Excess (deficiency) of revenues over expenses	\$ -	\$ 512	\$ (165)	\$ 308	\$ 1,947	\$ 2,602

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, 2022	1Call1Click Project - Mental Health	1Call1Click Project - Coordinated Access	Anti-Racism Initiative	Business Intelligence Solution	COVID-19 Fall Emergency Preparedness	Creating Safe Spaces	Individual Placement	IT Upgrades
Revenues								
Grant- homelessness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	29,459
Other	-	-	-	-	-	482	-	-
Province of Ontario								
Ministry of Children, Community and Social Services	-	-	-	-	-	-	76,005	-
Ministry of Health	-	-	21,539	38,214	571,468	-	-	61,111
United Way East Ontario / Centraide Est Ontario	-	-	-	-	-	-	-	-
Miscellaneous	170,829	2,563	-	-	-	-	-	150,000
YSB Charitable Foundation	-	-	20,000	-	-	-	-	-
Returnable to funder (Note 17)	-	-	-	(38,214)	-	-	(2,877)	-
Total revenues available	170,829	2,563	41,539	-	571,468	482	73,128	240,570
Expenses								
Salaries and Benefits	154,946	1,640	27,115	-	177,089	482	-	112,869
Travel	-	-	-	-	-	-	-	-
Communications	4,811	153	-	-	-	-	-	-
Rent / Lease / Mortgage	-	-	-	-	-	-	-	-
Staff Training	-	-	2,599	-	-	-	-	-
Professional Services	9,560	-	6,942	-	33,983	-	-	6,616
IT Services	1,009	-	96	-	231,174	-	-	69,965
Purchased Client Services	-	-	-	-	42,888	-	73,128	-
Insurance	-	-	84	-	-	-	-	-
Employment Incentive - Youth Employment and Skills Strategy	-	-	-	-	-	-	-	-
IT Supplies and Equipment	503	448	-	-	24,817	-	-	-
Other Supplies and Equipment	-	66	-	-	61,517	-	-	-
Amortization of Tangible Capital Assets	-	-	-	-	-	-	-	7,464
	170,829	2,307	36,836	-	571,468	482	73,128	196,914
Administration	-	256	4,703	-	-	-	-	12,361
Total expenses	170,829	2,563	41,539	-	571,468	482	73,128	209,275
Excess of revenues over expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,295

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

For the year ended March 31, 2022	Kids Come First	Making The Shift	Mental Health Crisis Review	Peer Supporters Harm Reduction	RBC Future Launch	Refreshing the Ottawa Gang Strategy	Youth Employment and Skills Strategy	Youth Employment For New Immigrants	Total
Revenues									
City of Ottawa									
Grant- homelessness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,459
Other	-	-	-	-	-	12,375	-	-	12,857
Province of Ontario									
Ministry of Children, Community and Social Services	-	-	-	-	-	-	-	-	76,005
Ministry of Health	-	-	99,438	-	-	-	-	-	791,770
United Way East Ontario / Centraide Est Ontario	-	-	-	5,340	-	-	-	40,224	45,564
Miscellaneous	50,000	94,968	-	-	-	-	26,630	-	494,990
YSB Charitable Foundation	-	-	-	-	68,726	-	-	-	88,726
Returnable to funder (Note 17)	-	-	-	-	-	-	-	-	(41,091)
Total revenues available	50,000	94,968	99,438	5,340	68,726	12,375	26,630	40,224	1,498,280
Expenses									
Salaries and Benefits	-	67,610	-	4,806	61,644	12,375	20,536	31,311	672,423
Travel	-	364	-	-	-	-	-	-	364
Communications	-	527	623	-	-	-	156	-	6,270
Rent / Lease / Mortgage	-	-	-	-	-	-	156	-	156
Staff Training	-	-	-	-	-	-	-	67	2,666
Professional Services	50,000	600	88,104	-	-	-	-	-	195,805
IT Services	-	198	767	-	-	-	108	51	303,368
Purchased Client Services	-	11,790	-	-	-	-	-	4,492	132,298
Insurance	-	241	-	-	209	-	-	115	649
Employment Incentives - Youth Employment and Skills Strategy	-	-	-	-	-	-	4,386	-	4,386
IT Supplies and Equipment	-	-	-	-	-	-	-	-	25,768
Other Supplies and Equipment	-	175	-	-	-	-	-	159	61,917
Amortization	-	-	-	-	-	-	-	-	7,464
	50,000	81,505	89,494	4,806	61,853	12,375	25,342	36,195	1,413,534
Administration	-	7,090	9,944	534	6,873	-	-	4,029	45,790
Total expenses	50,000	88,595	99,438	5,340	68,726	12,375	25,342	40,224	1,459,324
Excess of revenues over expenses	\$ -	\$ 6,373	\$ -	\$ -	\$ -	\$ -	\$ 1,288	\$ -	\$ 38,956

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, 2022	Carruthers Project	Queen Mary Project	Total
Revenues			
Rental - rent geared to income	\$ 86,912	\$ 83,958	\$ 170,870
Government subsidy - operations	111,919	146,457	258,376
City of Ottawa - Homelessness	9,434	22,767	32,201
Laundry	1,433	1,588	3,021
Miscellaneous	3,190	1,439	4,629
Interest income	175	94	269
Total revenues available	213,063	256,303	469,366
Expenses			
Amortization of building	797	1,375	2,172
Amortization of equipment	1,040	1,059	2,099
Bad debts	6,591	26,307	32,898
Insurance	13,303	16,509	29,812
Interest on long-term debt	9,284	18,240	27,524
Municipal taxes	2,128	1,788	3,916
	33,143	65,278	98,421
Administrative overhead			
Salaries and benefits	20,000	20,000	40,000
Transportation and communications	5,561	7,248	12,809
Materials and services	31	-	31
Collection fees	431	108	539
Audit fees	2,300	2,300	4,600
Other	1,076	1,474	2,550
	29,399	31,130	60,529
Materials and services			
Maintenance - Salaries and benefits	28,307	28,307	56,614
Building - General	54,213	113,711	167,924
Electrical systems	2,094	2,331	4,425
Equipment	-	2,538	2,538
Heating and plumbing	8,529	11,466	19,995
Waste removal	2,150	7,332	9,482
Security	19,557	11,704	31,261
Grounds	7,006	5,784	12,790
	121,856	183,173	305,029
Utilities			
Electricity	8,152	3,576	11,728
Fuel	5,532	7,272	12,804
Water	7,364	8,503	15,867
	21,048	19,351	40,399
Appropriations from the replacement reserve (Note 19)	(49,072)	(81,368)	(130,440)
Appropriations to the replacement reserve (Note 19)	10,631	13,429	24,060
Total expenses	167,005	230,993	397,998
Excess of revenues over expenses	\$ 46,058	\$ 25,310	\$ 71,368

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	2022
Revenues	
Appropriations from reserve (Note 18)	\$ 19,700
YSB Charitable Foundation	97,668
Miscellaneous	<u>121,869</u>
Total revenues available	<u>239,237</u>
Expenses	
Salaries and Benefits	2,017,247
Travel	566
Communications	35,712
Rent / Lease / Mortgage	141,359
Utilities / Taxes	23,862
Staff Training	26,134
Advertising and Promotion	17,967
Services, Repairs and Maintenance	92,867
Professional Services	182,840
IT Services	459,975
Insurance	25,867
Other Services	18,865
Supplies, Repairs and Maintenance	444
IT Supplies and Equipment	9,610
Other Supplies and Equipment	9,450
Amortization of Tangible Capital Assets	<u>16,378</u>
Total expenses	<u>3,079,143</u>
Excess of expenses over revenues before allocation	2,839,906
Allocation to operations (Schedules 1-9)	<u>(2,839,906)</u>
Excess of revenues over expenses	<u>\$ -</u>