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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, 2023, and the statements of revenues and expenses, changes in net assets, 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, 2023, 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 12, 2023

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

March 31	2023	2022
Assets		
Current		
Cash	\$ 2,881,873	\$ 2,732,493
Accounts receivable	886,685	465,767
Grants receivable	733,895	854,461
Prepaid expenses	304,552	288,100
	<u>4,807,005</u>	<u>4,340,821</u>
Due from Youth Services Bureau of Ottawa Charitable Foundation (Note 4)	792,722	800,863
Tangible capital assets (Note 2)	15,346,075	16,142,482
Cash replacement reserves (Note 18)	1,271,908	1,242,877
	<u>\$22,217,710</u>	<u>\$ 22,527,043</u>
Liabilities and Net Assets		
Current		
Accounts payable and accrued liabilities (Note 6)	\$ 1,336,215	\$ 1,531,355
Accrued salaries and vacation payable	2,431,091	2,443,404
Grants payable	851,423	861,022
Current portion of long-term debt (Note 9)	271,073	569,803
	<u>4,889,802</u>	<u>5,405,584</u>
Long-term debt (Note 9)	4,444,025	4,409,842
Deferred contributions (Note 7)	921,733	615,396
Deferred contributions related to tangible capital assets (Note 8)	7,888,932	8,260,624
	<u>18,144,492</u>	<u>18,691,446</u>
Contractual obligations (Note 10)		
Contingencies (Note 11)		
Net Assets		
Internally restricted reserve (Note 17)	702,405	783,864
Externally restricted replacement reserves (Note 18)	1,271,908	1,242,877
Unrestricted	2,098,905	1,808,856
	<u>4,073,218</u>	<u>3,835,597</u>
	<u>\$22,217,710</u>	<u>\$ 22,527,043</u>

On behalf of the board:

DocuSigned by:

Mike D'Amico

Director

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DocuSigned by:

Mark Taylor

Director

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

For the year ended March 31	Internally Restricted Reserve	Externally Restricted Replacement Reserves	Unrestricted	2023	2022
Balance, beginning of the year	\$ 783,864	\$ 1,242,877	\$ 1,808,856	\$ 3,835,597	\$ 3,955,899
Excess (deficiency) of revenues over expenses	-	-	103,794	103,794	(44,036)
Appropriations from replacement reserves (Note 18)	-	(55,060)	-	(55,060)	(130,440)
Appropriations to replacement reserves (Note 18)	-	47,459	-	47,459	47,460
Restricted interest income from the replacement reserves (Note 18)	-	36,632	-	36,632	6,714
Ministry of Children, Community and Social Services Youth Justice Surplus Funds FY2018	-	-	104,796	104,796	-
Internal restrictions - appropriations to reserve (Note 17)	71,000	-	(71,000)	-	-
Internal restrictions - appropriations from reserve (Note 17)	(32,717)	-	32,717	-	-
Expenses for approved projects - administration (Note 17)	(119,742)	-	119,742	-	-
Balance, end of the year	\$ 702,405	\$ 1,271,908	\$ 2,098,905	\$ 4,073,218	\$ 3,835,597

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	2023	2022
Program revenues (Schedules 1-9)	<u>\$32,622,194</u>	<u>\$ 32,381,189</u>
Program expenses (Schedules 1-9)		
Salaries and Benefits	20,111,645	20,546,094
Travel	89,063	48,035
Communications	184,778	204,970
Rent / Lease / Mortgage	1,645,290	1,577,174
Utilities / Taxes	238,879	231,265
Staff Training	253,583	172,832
Advertising and Promotion	27,885	23,079
Services, Repairs and Maintenance	935,021	726,015
Professional Services	503,317	638,716
IT Services	348,747	636,468
Purchased Client Services	1,161,484	1,000,172
Insurance	241,314	206,297
Employer Incentives - Employment Services	215,230	349,632
Employment Incentives - Canada - Ontario Job Grant	760,375	977,621
Employment Incentives - Youth Employment and Skills Strategy	-	4,386
Employment Incentives - Youth Job Connection	931,046	750,905
Employment Incentives - Youth Job Connection - Summer	152,373	129,944
Client Support Allowances	22,262	24,237
Other Services	745,149	245,613
Supplies, Repairs and Maintenance	32,956	41,857
IT Supplies and Equipment	31,981	68,916
Other Supplies and Equipment	803,527	805,384
Amortization of Tangible Capital Assets	154,351	175,707
	<u>29,590,256</u>	<u>29,585,319</u>
Administration (Schedule 10)	<u>2,928,144</u>	<u>2,839,906</u>
Total program expenses	<u>32,518,400</u>	<u>32,425,225</u>
Excess (deficiency) of revenues over expenses	<u>\$ 103,794</u>	<u>\$ (44,036)</u>

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

For the year ended March 31	2023	2022
Cash flows from operating activities		
Excess (deficiency) of revenues over expenses	\$ 103,794	\$ (44,036)
Items not affecting cash:		
Amortization of tangible capital assets	1,043,994	1,023,657
Amortization of deferred contributions related to tangible capital assets	(578,281)	(570,116)
	<u>569,507</u>	<u>409,505</u>
Changes in non-cash working capital:		
Accounts receivable	(420,918)	365,763
Grants receivable	120,566	458,565
Prepaid expenses	(16,452)	500,482
Accounts payable and accrued liabilities	(90,344)	(747,201)
Accrued salaries and vacation payable	(12,313)	87,652
Grants payable	(9,599)	48,524
Deferred contributions	306,337	(857,744)
	<u>446,784</u>	<u>265,546</u>
Cash flows from investing activities		
Acquisition of tangible capital assets	(247,587)	(245,423)
Advances to Youth Services Bureau of Ottawa Charitable Foundation	(1,033,729)	(1,036,198)
Repayments from Youth Services Bureau of Ottawa Charitable Foundation	1,041,870	714,694
	<u>(239,446)</u>	<u>(566,927)</u>
Cash flows from financing activities		
Repayments of long-term debt	(264,547)	(262,413)
Increase in deferred contributions related to tangible capital assets	206,589	203,109
	<u>(57,958)</u>	<u>(59,304)</u>
Net increase (decrease) in cash	149,380	(360,685)
Cash, beginning of the year	<u>2,732,493</u>	<u>3,093,178</u>
Cash, end of the year	<u>\$ 2,881,873</u>	<u>\$ 2,732,493</u>

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

March 31, 2023

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, 2023

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, 2023

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	<p>YSB allocates its expenses to the applicable funding agreements, to the extent that such costs are included as an eligible expense.</p> <p>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:</p> <ul style="list-style-type: none">- 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. <p>The allocation of administration (Schedule 10) to each individual program (Schedules 1 to 9) is based on direct program costs.</p>
Employee Future Benefits	Effective January 1, 2018, YSB is participating in a multi-employer pension 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, 2023

2. Tangible Capital Assets

	2023		2022	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 3,034,777	\$ -	\$ 3,034,777	\$ -
Buildings	25,981,155	14,266,049	25,973,722	13,439,259
Computer equipment	1,484,840	1,360,935	1,445,609	1,243,781
Leasehold improvements	418,522	217,175	275,449	186,362
Office equipment and furniture	2,266,096	2,044,059	2,208,247	1,995,781
Vehicles	210,917	162,014	210,917	141,056
	<u>\$33,396,307</u>	<u>\$18,050,232</u>	<u>\$ 33,148,721</u>	<u>\$ 17,006,239</u>
Net carrying amount		<u>\$15,346,075</u>		<u>\$ 16,142,482</u>

During the year, total amortization of tangible capital assets was \$1,043,994 (2022 - \$1,023,657), 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, 2023, 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, 2023

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 \$469,600 (2022 - \$437,821), 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 \$412,004 (2022 - \$395,267) from the Foundation for Community Services, Employment Services, IT Services, and the Alliance to End Homelessness, and \$152,124 (2022 - \$203,109) 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.

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, 2023, 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, 2023

6. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities are government remittances payable of \$245,394 (2022 - \$219,643).

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:

	2023	2022
Balance, beginning of the year	\$ 615,396	\$ 1,473,140
Less: amounts recognized as revenue in the year	(492,555)	(1,316,227)
Plus: amounts received in the year and deferred	798,892	458,483
Balance, end of the year	\$ 921,733	\$ 615,396

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:

	2023	2022
Balance, beginning of the year	\$ 8,260,624	\$ 8,627,631
Plus: amount received during the year	206,589	203,109
Less: amounts recognized as revenue in the year	(578,281)	(570,116)
Balance, end of the year	\$ 7,888,932	\$ 8,260,624

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

March 31, 2023

9. Long-term Debt

	2023	2022
120-128 Carruthers Avenue, Ottawa (Non-Profit Housing Apartments) First mortgage, 3.81%, renewable January 1, 2028, payable by monthly instalments of \$5,762, principal and interest, secured by the property with a net book value of \$278,511. \$	305,014	\$ 363,855
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 \$328,683.	574,754	650,434
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 \$1,218,561 and the security disclosed in Note 5.	821,782	910,743
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 \$8,335,627.	3,013,548	3,054,613
	4,715,098	4,979,645
Less: Current portion of long-term debt	271,073	569,803
	\$ 4,444,025	\$ 4,409,842

The principal payments for the next five years amount to: 2024, \$271,073; 2025, \$276,996; 2026, \$284,705; 2027, \$292,661; 2028, \$289,351. 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, 2023

10. Contractual Obligations

YSB has operating leases for its premises at \$58,932 per month expiring between July 2024 and September 2030 and various equipment under leases at \$12,134 per month, expiring between May 2023 and April 2026. YSB also extended a three year IT service agreement, expiring in February 2026. The payment is \$26,758 per month, including HST.

Future minimum payments total \$4,677,050 and include the following payments over the next five years:

2024	\$ 1,163,598
2025	\$ 1,002,637
2026	\$ 842,709
2027	\$ 373,484
2028	\$ 361,290
Thereafter	\$ 933,332

11. Contingencies

YSB has been named as a defendant in a historical damages claim received on November 23, 2021. 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.

YSB has also been named as a defendant in a historical damages claims received on July 21, 2021, and on July 27, 2021. YSB's insurer has 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. Economic Dependence

YSB receives 90% (2022 - 91%) 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
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Notes to Financial Statements

March 31, 2023

13. 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	2023 Total	2022 Total
City of Ottawa	\$ 55,385	\$ -	\$ 55,385	\$ 262,914
Province of Ontario				
Ministry of Health	-	292,798	292,798	997,048
Ministry of Children, Community and Social Services	386,120	-	386,120	158,647
United Way East Ontario / Centraide Est Ontario	-	-	-	5,340
	<u>\$ 441,505</u>	<u>\$ 292,798</u>	<u>\$ 734,303</u>	<u>\$ 1,423,949</u>

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

March 31, 2023

14. 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.

The interest rate risk increased in comparison to the previous year due to interest rate increases announced by the Bank of Canada. There have not been any changes to the other financial instrument risks from the prior year.

15. 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 \$1,741,920 (2022 - \$1,559,033).

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

March 31, 2023

16. 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 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 this report 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, 2023.

Ministry of Children, Community and Social Services	
Complex Special Needs	\$ 153
Ministry of Health	
CYMH Brief Services	\$ 21,217
CYMH Case Management	3,573
CYMH Crisis Support Services	14,484
CYMH Intensive Services	32,097
CYMH Specialized Consultation	27,775
	<u>\$ 99,146</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.

17. 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, \$119,742 (2022 - \$19,700) 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 \$71,000 (2022 - \$96,000).

The Board also approved a transfer from internally restricted reserve to unrestricted net assets of \$32,717 (2022 - \$7,137).

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

March 31, 2023

18. 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 \$34,672 (2022 - \$6,508).

During the year, appropriations to the replacement reserve of \$24,059 (2022 - \$24,060) were made. Appropriations from the replacement reserve of \$55,060 (2022 - \$130,440) 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 \$1,960 (2022 - \$206).

During the year, there were appropriations to the replacement reserve of \$23,400 (2022 - \$23,400).

The balance of externally restricted net assets includes the following:

	<u>2023</u>	<u>2022</u>
Non-Profit Housing - Ministry of Children, Community and Social Services	\$ 1,191,657	\$ 1,187,986
Affordable Housing - Canada Mortgage and Housing Corporation and the City of Ottawa	<u>80,251</u>	<u>54,891</u>
	<u>\$ 1,271,908</u>	<u>\$ 1,242,877</u>

19. 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 2022 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, 2023	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	512,541	341,716	62,492	421,734	1,397,384	631,868	3,367,735
United Way East Ontario / Centraide Est							
Ontario	-	-	-	-	1,536	-	1,536
Miscellaneous	-	-	51,294	-	42,094	-	93,388
Returnable to funder (Note 16)	(31,348)	-	-	(21,217)	-	(32,097)	(84,662)
Total revenues available	481,193	341,716	113,786	480,517	1,441,014	599,771	3,457,997
Expenses							
Salaries and Benefits	393,266	277,182	83,929	367,744	802,211	468,729	2,393,061
Travel	4	1,692	2,914	2	710	336	5,658
Communications	-	2,504	741	25	24,556	4,589	32,415
Rent / Lease / Mortgage	29,911	-	-	34,190	225,374	36,000	325,475
Utilities / Taxes	-	-	-	-	2,497	-	2,497
Staff Training	-	987	-	1,153	32,067	6,125	40,332
Advertising and Promotion	-	643	141	-	9,313	21	10,118
Services, Repairs and Maintenance	-	52	-	-	28,121	-	28,173
Professional Services	2,100	2,221	-	10,798	63,959	351	79,429
IT Services	-	7,207	2,174	4,525	32,392	7,463	53,761
Purchased Client Services	-	2,080	-	-	50	21,828	23,958
Insurance	1,490	1,547	331	1,574	7,013	1,807	13,762
Other Services	1,461	1,821	195	948	54,795	522	59,742
Supplies, Repairs and Maintenance	-	-	-	23	96	-	119
IT Supplies and Equipment	-	74	-	-	1,756	406	2,236
Other Supplies and Equipment	-	704	210	1,179	8,658	1,295	12,046
Amortization of Tangible Capital Assets	-	1,000	-	205	21,835	2,209	25,249
	428,232	299,714	90,635	422,366	1,315,403	551,681	3,108,031
Administration	48,120	34,172	11,349	48,051	144,101	46,229	332,022
Total expenses	476,352	333,886	101,984	470,417	1,459,504	597,910	3,440,053
Excess (deficiency) of revenues over expenses	\$ 4,841	\$ 7,830	\$ 11,802	\$ 10,100	\$ (18,490)	\$ 1,861	\$ 17,944

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, 2023	Step Up Step Down	Mobile Crisis	Section 23 Classroom	Total
Revenues				
Province of Ontario				
Ministry of Health	\$ 1,590,425	\$ 1,062,888	\$ 71,559	\$ 2,724,872
Miscellaneous	16	-	-	16
Returnable to funder (Note 16)	-	(14,484)	-	(14,484)
Total revenues available	1,590,441	1,048,404	71,559	2,710,404
Expenses				
Salaries and Benefits	1,139,535	818,982	61,363	2,019,880
Travel	275	248	15	538
Communications	6,018	13,574	348	19,940
Rent / Lease / Mortgage	-	42,747	-	42,747
Utilities / Taxes	13,152	-	-	13,152
Staff Training	12,232	2,234	-	14,466
Advertising and Promotion	214	200	46	460
Services, Repairs and Maintenance	47,487	301	-	47,788
Professional Services	18,169	2,100	200	20,469
IT Services	17,271	16,862	1,333	35,466
Purchased Client Services	73,577	-	-	73,577
Insurance	7,114	4,208	847	12,169
Other Services	46,410	34,313	-	80,723
Supplies, Repairs and Maintenance	351	558	-	909
IT Supplies and Equipment	310	446	-	756
Other Supplies and Equipment	23,715	67	251	24,033
Amortization of Tangible Capital Assets	45,574	5,512	-	51,086
	1,451,404	942,352	64,403	2,458,159
Administration	159,044	104,840	7,156	271,040
Total expenses	1,610,448	1,047,192	71,559	2,729,199
Excess (deficiency) of revenues over expenses	\$ (20,007)	\$ 1,212	\$ -	\$ (18,795)

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, 2023	Anger Management	Community Reintegration	Mental Health Court Worker	Provincial Reintegration Funds	Sherwood Youth Centre	William Hay Centre	Youth Justice Trans- portation	Total
Revenues								
Province of Ontario								
Ministry of Children, Community and Social Services	\$ 111,676	\$ 352,951	\$ 113,477	\$ -	\$ 1,485,163	\$ 7,166,082	\$ 240,937	\$ 9,470,286
Other	-	-	-	23,998	-	17,942	-	41,940
Government of Canada	-	8,939	-	-	-	-	-	8,939
Miscellaneous	-	11,141	1,531	-	53,069	266,997	-	332,738
Total revenues available	111,676	373,031	115,008	23,998	1,538,232	7,451,021	240,937	9,853,903
Expenses								
Salaries and Benefits	90,668	276,635	102,456	-	1,416,210	5,581,175	206,933	7,674,077
Travel	795	8,382	824	531	271	1,166	2,704	14,673
Communications	559	1,795	665	-	5,058	22,491	813	31,381
Staff Training	-	-	353	-	359	25,833	-	26,545
Advertising and Promotion	-	-	100	-	150	2,021	-	2,271
Services, Repairs and Maintenance	-	-	-	-	4,968	86,454	5,516	96,938
Professional Services	800	800	800	-	2,100	32,645	2,100	39,245
IT Services	520	1,097	534	-	4,229	38,462	420	45,262
Purchased Client Services	-	-	-	23,467	33,482	44,958	-	101,907
Insurance	327	1,060	327	-	5,619	35,102	7,004	49,439
Other Services	-	-	-	-	46,026	208,742	-	254,768
Supplies, Repairs and Maintenance	-	-	-	-	1,339	3,262	7,589	12,190
IT Supplies and Equipment	329	383	-	-	1,850	8,835	-	11,397
Other Supplies and Equipment	-	52	19	-	27,154	431,156	23	458,404
Amortization of Tangible Capital Assets	18	-	-	-	4,662	19,455	15,332	39,467
	94,016	290,204	106,078	23,998	1,553,477	6,541,757	248,434	8,857,964
Administration	11,168	35,295	11,348	-	144,881	697,893	24,094	924,679
Total expenses	105,184	325,499	117,426	23,998	1,698,358	7,239,650	272,528	9,782,643
Excess (deficiency) of revenues over expenses	\$ 6,492	\$ 47,532	\$ (2,418)	\$ -	\$ (160,126)	\$ 211,371	\$ (31,591)	\$ 71,260

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, 2023	Downtown Youth Centre	Michele Heights Drop-In	Youth Engagement	Young Men's Shelter	Young Women's Shelter	Total
Revenues						
City of Ottawa						
Grant- homelessness	\$ -	\$ -	\$ -	\$ 818,827	\$ 899,897	\$ 1,718,724
Community funding	1,259,876	42,216	75,000	-	-	1,377,092
Purchase of service	8,000	-	-	-	-	8,000
Province of Ontario						
Ministry of Children, Community and Social Services	-	-	-	458,631	433,920	892,551
Children's Aid Society of Ottawa	-	-	-	12,655	18,703	31,358
United Way East Ontario / Centraide Est Ontario	-	-	-	48,030	48,030	96,060
Rent	-	-	-	122,274	126,458	248,732
Miscellaneous	59,936	-	-	138,492	111,581	310,009
YSB Charitable Foundation	3,333	-	-	145,454	114,547	263,334
Total revenues available	1,331,145	42,216	75,000	1,744,363	1,753,136	4,945,860
Expenses						
Salaries and Benefits	855,897	31,578	43,732	1,024,325	1,165,452	3,120,984
Travel	9,227	-	-	3,857	4,586	17,670
Communications	14,520	-	1,562	9,554	10,798	36,434
Rent / Lease / Mortgage	31,523	-	11,417	136,988	108,293	288,221
Utilities / Taxes	18,562	-	-	43,122	36,595	98,279
Staff Training	4,429	-	313	4,739	2,971	12,452
Advertising and Promotion	800	-	100	110	633	1,643
Services, Repairs and Maintenance	66,946	-	-	115,676	77,108	259,730
Professional Services	17,691	800	800	13,014	2,100	34,405
IT Services	34,682	-	1,321	14,894	14,026	64,923
Purchased Client Services	61,168	5,520	7,046	29,801	24,883	128,418
Insurance	10,833	96	297	31,517	28,114	70,857
Other Services	25,955	-	-	33,644	33,197	92,796
Supplies, Repairs and Maintenance	1,740	-	-	3,132	1,951	6,823
IT Supplies and Equipment	1,839	-	329	392	832	3,392
Other Supplies and Equipment	31,768	-	510	45,158	41,390	118,826
Amortization of Tangible Capital Assets	17,428	-	-	4,575	4,437	26,440
	1,205,008	37,994	67,427	1,514,498	1,557,366	4,382,293
Administration	127,088	4,222	7,500	151,897	157,785	448,492
Total expenses	1,332,096	42,216	74,927	1,666,395	1,715,151	4,830,785
Excess (deficiency) of revenues over expenses	\$ (951)	\$ -	\$ 73	\$ 77,968	\$ 37,985	\$ 115,075

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, 2023	Housing Supports for Youth	Ron Kolbus Housing	Housing Based Case Managers	Riverside Apartments	Riverside Supportive Housing	Total
Revenues						
City of Ottawa						
Grant - homelessness	\$ 313,804	\$ 535	\$ 242,075	\$ 80,653	\$ 620,885	\$ 1,257,952
Other	-	-	10,611	-	-	10,611
Rent	-	254,562	-	367,374	-	621,936
Miscellaneous	151	82,852	-	273,413	-	356,416
Interest income	-	2,179	-	2,687	-	4,866
Total revenues available	313,955	340,128	252,686	724,127	620,885	2,251,781
Expenses						
Salaries and Benefits	281,932	22,637	185,124	56,059	450,751	996,503
Travel	2,010	2,738	4,217	1,088	9,351	19,404
Communications	1,565	1,045	1,280	3,368	3,595	10,853
Rent / Lease / Mortgage	-	82,415	3,786	439,361	39,928	565,490
Utilities / Taxes	-	24,089	-	51,515	-	75,604
Staff Training	924	-	616	-	15,078	16,618
Advertising and Promotion	-	-	-	-	724	724
Services, Repairs and Maintenance	-	130,037	-	174,153	29,337	333,527
Professional Services	2,463	2,593	406	15,857	1,800	23,119
IT Services	2,236	3,296	1,542	8,859	5,848	21,781
Purchased Client Services	270	-	32,712	-	4,596	37,578
Insurance	1,052	17,525	694	20,924	1,732	41,927
Other Services	-	61,758	-	48,666	265	110,689
Supplies, Repairs and Maintenance	-	3,886	-	4,023	-	7,909
IT Supplies and Equipment	1,278	211	384	135	1,894	3,902
Other Supplies and Equipment	263	3,974	6,364	4,137	7,479	22,217
Amortization of Tangible Capital Assets	-	297	-	2,907	135	3,339
	293,993	356,501	237,125	831,052	572,513	2,291,184
Administration	21,538	23,570	23,611	38,160	70,059	176,938
Total expenses	315,531	380,071	260,736	869,212	642,572	2,468,122
Deficiency of revenues over expenses	\$ (1,576)	\$ (39,943)	\$ (8,050)	\$ (145,085)	\$ (21,687)	\$ (216,341)

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, 2023	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, Immigration, Training and Skills Development	\$ 2,690,043	\$ 845,431	\$ 2,094,848	\$ 267,830	\$ 5,898,152
Miscellaneous	23,914	26,127	31,485	1,187	82,713
YSB Charitable Foundation	38,051	-	2,945	-	40,996
Interest income	1,190	439	1,081	137	2,847
Returnable to funder (Note 16)	(42,432)	(26,305)	(32,731)	(137)	(101,605)
Total revenues available	2,710,766	845,692	2,097,628	269,017	5,923,103
Expenses					
Salaries and Benefits	1,111,215	439,189	935,004	101,903	2,587,311
Travel	13,951	4,589	430	-	18,970
Communications	15,622	8,565	7,011	603	31,801
Rent / Lease / Mortgage	194,781	149,479	24,203	4,039	372,502
Staff Training	14,507	2,625	2,600	11	19,743
Advertising and Promotion	6,240	4,554	820	69	11,683
Services, Repairs and Maintenance	6,189	5,230	300	-	11,719
Professional Services	36,450	13,590	3,535	-	53,575
IT Services	42,900	27,748	12,520	1,676	84,844
Purchased Client Services	-	-	524	-	524
Insurance	4,385	2,439	3,244	362	10,430
Employer Incentives - Employment Services	184,549	30,681	-	-	215,230
Employment Incentives - Canada - Ontario Job Grant	760,375	-	-	-	760,375
Employment Incentives - Youth Job Connection	-	-	823,774	107,272	931,046
Employment Incentives - Youth Job Connection - Summer	-	-	125,553	26,820	152,373
Client Support Allowances	19,009	3,253	-	-	22,262
Other Services	8,853	250	229	-	9,332
Supplies, Repairs and Maintenance	195	132	-	-	327
IT Supplies and Equipment	2,879	757	971	416	5,023
Other Supplies and Equipment	10,757	1,669	3,695	-	16,121
Amortization of Tangible Capital Assets	4,018	1,421	1,000	800	7,239
	2,436,875	696,171	1,945,413	243,971	5,322,430
Administration	258,215	119,010	158,618	19,919	555,762
Total expenses	2,695,090	815,181	2,104,031	263,890	5,878,192
Excess (deficiency) of revenues over expenses	\$ 15,676	\$ 30,511	\$ (6,403)	\$ 5,127	\$ 44,911

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, 2023	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	677,600	58,051	1,412,726
Miscellaneous	9,653	6,195	-	68,500	-	84,348
Total revenues available	614,695	640,220	43,050	746,100	83,051	2,127,116
Expenses						
Salaries and Benefits	141,442	232,294	15,025	342,769	71,637	803,167
Travel	4,083	4,015	-	3,934	-	12,032
Communications	-	2,988	-	592	592	4,172
Rent / Lease / Mortgage	5,052	16,948	-	-	-	22,000
Staff Training	-	12,136	-	111,093	130	123,359
Advertising and Promotion	-	584	-	-	250	834
Professional Services	-	2,100	800	189,611	800	193,311
IT Services	-	4,426	27,060	2,511	527	34,524
Purchased Client Services	312,801	267,160	-	-	-	579,961
Insurance	-	1,780	53	1,185	247	3,265
Other Services	-	1,647	112	28,515	68	30,342
IT Supplies and Equipment	-	1,099	-	3,359	66	4,524
Other Supplies and Equipment	102,414	33,293	-	1,056	-	136,763
Amortization of Tangible Capital Assets	-	125	132	-	-	257
	565,792	580,595	43,182	684,625	74,317	1,948,511
Administration	48,903	58,484	-	58,260	8,305	173,952
Total expenses	614,695	639,079	43,182	742,885	82,622	2,122,463
Excess (deficiency) of revenues over expenses	\$ -	\$ 1,141	\$ (132)	\$ 3,215	\$ 429	\$ 4,653

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, 2023	1Call1Click Project - Mental Health	1Call1Click Project - Coordinated Access	Alliance to End Homelessness	Creating Safe Spaces	Individual Placement
Revenues					
City of Ottawa					
Other	\$ -	\$ -	\$ -	\$ 19,518	\$ -
Province of Ontario					
Ministry of Children, Community and Social Services	-	-	-	-	205,226
United Way East Ontario / Centraide Est Ontario	-	-	27,056	-	-
Miscellaneous	280,442	118,051	12,265	-	-
Returnable to funder (Note 16)	-	-	-	-	(153)
	<u>280,442</u>	<u>118,051</u>	<u>39,321</u>	<u>19,518</u>	<u>205,073</u>
Expenses					
Salaries and Benefits	279,699	108,132	-	8,067	-
Travel	-	118	-	-	-
Communications	6,008	627	-	-	-
Advertising and Promotion	-	-	-	152	-
Professional Services	9,937	-	-	-	-
IT Services	1,274	812	-	-	-
Purchased Client Services	-	-	-	4,123	205,073
Insurance	878	-	-	-	-
Other services	-	-	39,321	-	-
IT Supplies and Equipment	-	329	-	-	-
Other Supplies and Equipment	-	385	-	7,176	-
	<u>297,796</u>	<u>110,403</u>	<u>39,321</u>	<u>19,518</u>	<u>205,073</u>
Administration	24,591	10,553	-	-	-
	<u>322,387</u>	<u>120,956</u>	<u>39,321</u>	<u>19,518</u>	<u>205,073</u>
Deficiency of revenues over expenses	\$ (41,945)	\$ (2,905)	\$ -	\$ -	\$ -

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, 2023	Mental Health Crisis Review	Peer-Tenant Community Team	RBC Future Launch	Youth Employment For New Immigrants	Total
Revenues					
City of Ottawa					
Other	\$ -	\$ -	\$ -	\$ -	\$ 19,518
Province of Ontario					
Ministry of Children, Community and Social Services	-	-	-	-	205,226
Ministry of Health	50,640	-	-	-	50,640
United Way East Ontario / Centraide Est Ontario	-	-	-	23,526	50,582
Miscellaneous	-	19,192	-	-	429,950
YSB Charitable Foundation	-	-	9,242	-	9,242
Returnable to funder (Note 16)	-	-	-	-	(153)
Total revenues available	50,640	19,192	9,242	23,526	765,005
Expenses					
Salaries and Benefits	-	10,605	8,283	18,426	433,212
Travel	-	-	-	-	118
Communications	364	-	-	-	6,999
Staff Training	-	68	-	-	68
Advertising and Promotion	-	-	-	-	152
Professional Services	44,751	400	-	-	55,088
IT Services	461	467	-	-	3,014
Purchased Client Services	-	4,565	-	1,800	215,561
Insurance	-	420	35	-	1,333
Other Services	-	-	-	-	39,321
IT Supplies and Equipment	-	-	-	-	329
Other Supplies and Equipment	-	747	-	1,093	9,401
	45,576	17,272	8,318	21,319	764,596
Administration	5,064	1,920	924	2,207	45,259
Total expenses	50,640	19,192	9,242	23,526	809,855
Deficiency of revenues over expenses	\$ -	\$ -	\$ -	\$ -	\$ (44,850)

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, 2023	Carruthers Project	Queen Mary Project	Total
Revenues			
Rental - rent geared to income	\$ 110,561	\$ 110,212	\$ 220,773
Government subsidy - operations	151,699	191,155	342,854
Laundry	1,487	1,651	3,138
Miscellaneous	13,871	4,192	18,063
Interest income	1,099	1,098	2,197
Total revenues available	278,717	308,308	587,025
Expenses			
Amortization of building	1,593	2,751	4,344
Amortization of equipment	630	645	1,275
Bad debts	6,104	12,184	18,288
Insurance	16,664	21,468	38,132
Interest on long-term debt	8,264	16,247	24,511
Municipal taxes	2,242	1,860	4,102
	35,497	55,155	90,652
Administrative overhead			
Salaries and benefits	20,000	20,000	40,000
Transportation and communications	6,166	7,923	14,089
Materials and services	211	211	422
Collection fees	75		75
Audit fees	2,300	2,300	4,600
Other	8,169	2,843	11,012
	36,921	33,277	70,198
Materials and services			
Maintenance - Salaries and benefits	44,484	38,966	83,450
Building - General	54,238	54,233	108,471
Electrical systems	78	99	177
Equipment	4,727	1,075	5,802
Heating and plumbing	5,242	10,939	16,181
Waste removal	5,919	5,502	11,421
Security	22,429	14,456	36,885
Grounds	8,639	9,054	17,693
Painting	1,746	167	1,913
	147,502	134,491	281,993
Utilities			
Electricity	9,447	3,444	12,891
Fuel	5,605	8,286	13,891
Water	7,617	10,847	18,464
	22,669	22,577	45,246
Appropriations from the replacement reserve (Note 18)	(33,839)	(21,221)	(55,060)
Appropriations to the replacement reserve (Note 18)	10,630	13,429	24,059
Total expenses	219,380	237,708	457,088
Excess of revenues over expenses	\$ 59,337	\$ 70,600	\$ 129,937

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	2023
Revenues	
Appropriations from reserve (Note 17)	\$ 119,742
YSB Charitable Foundation	97,668
Miscellaneous	134,138
Total revenues available	351,548
Expenses	
Salaries and Benefits	2,199,516
Travel	2,630
Communications	36,229
Rent / Lease / Mortgage	59,644
Utilities / Taxes	23,387
Staff Training	56,591
Advertising and Promotion	23,619
Services, Repairs and Maintenance	112,394
Professional Services	123,157
IT Services	513,407
Insurance	30,349
Other Services	46,254
Supplies, Repairs and Maintenance	114
IT Supplies and Equipment	14,039
Other Supplies and Equipment	6,323
Amortization of Tangible Capital Assets	32,039
Total expenses	3,279,692
Excess of expenses over revenues before allocation	2,928,144
Allocation to operations (Schedules 1-9)	(2,928,144)
Excess of revenues over expenses	\$ -