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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, 2024, 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, 2024, 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 18, 2024

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

March 31	2024	2023
Assets		
Current		
Cash	\$ 4,037,705	\$ 2,881,873
Accounts receivable	891,815	886,685
Grants receivable	560,306	733,895
Prepaid expenses	180,356	304,552
	<u>5,670,182</u>	<u>4,807,005</u>
Due from Youth Services Bureau of Ottawa Charitable Foundation (Note 4)	-	792,722
Tangible capital assets (Note 2)	14,654,224	15,346,075
Cash replacement reserves (Note 18)	1,240,587	1,271,908
	<u>\$21,564,993</u>	<u>\$ 22,217,710</u>
Liabilities and Net Assets		
Current		
Accounts payable and accrued liabilities (Note 6)	\$ 1,477,299	\$ 1,336,215
Accrued salaries and vacation payable	2,531,924	2,431,091
Grants payable	1,325,489	851,423
Current portion of long-term debt (Note 9)	276,996	271,073
	<u>5,611,708</u>	<u>4,889,802</u>
Due to Youth Services Bureau of Ottawa Charitable Foundation (Note 4)	89,318	-
Long-term debt (Note 9)	4,168,620	4,444,025
Deferred contributions (Note 7)	243,923	921,733
Deferred contributions related to tangible capital assets (Note 8)	7,323,445	7,888,932
	<u>17,437,014</u>	<u>18,144,492</u>
Contractual obligations (Note 10)		
Contingencies (Note 11)		
Net Assets		
Internally restricted reserve (Note 17)	537,602	702,405
Externally restricted replacement reserves (Note 18)	1,240,587	1,271,908
Unrestricted	2,349,790	2,098,905
	<u>4,127,979</u>	<u>4,073,218</u>
	<u>\$21,564,993</u>	<u>\$ 22,217,710</u>

On behalf of the board:

Signed by:

Tanya Gracie

Director

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DocuSigned by:

Duane McNair

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	2024	2023
Balance, beginning of the year	\$ 702,405	\$ 1,271,908	\$ 2,098,905	\$ 4,073,218	\$ 3,835,597
Excess of revenues over expenses	-	-	86,082	86,082	103,794
Appropriations from replacement reserves (Note 18)	-	(146,468)	-	(146,468)	(55,060)
Appropriations to replacement reserves (Note 18)	-	47,460	-	47,460	47,459
Restricted interest income from the replacement reserves (Note 18)	-	67,687	-	67,687	36,632
Ministry of Children, Community and Social Services Youth Justice Surplus Funds FY2018	-	-	-	-	104,796
Internal restrictions - appropriations to reserve (Note 17)	52,000	-	(52,000)	-	-
Internal restrictions - appropriations from reserve (Note 17)	(64,721)	-	64,721	-	-
Expenses for approved projects - administration (Note 17)	(152,082)	-	152,082	-	-
Balance, end of the year	\$ 537,602	\$ 1,240,587	\$ 2,349,790	\$ 4,127,979	\$ 4,073,218

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	2024	2023
Program revenues (Schedules 1-9)	<u>\$34,099,971</u>	<u>\$ 32,622,194</u>
Program expenses (Schedules 1-9)		
Salaries and Benefits	21,898,163	20,111,645
Travel	115,669	89,063
Communications	174,135	184,778
Rent / Lease / Mortgage	1,531,121	1,645,290
Utilities / Taxes	267,590	238,879
Staff Training	310,621	253,583
Advertising and Promotion	16,799	27,885
Services, Repairs and Maintenance	780,859	935,021
Professional Services	188,830	503,317
IT Services	321,178	348,747
Purchased Client Services	1,789,689	1,161,484
Insurance	275,043	241,314
Employer Incentives - Employment Services	119,483	215,230
Employment Incentives - Canada - Ontario Job Grant	584,154	760,375
Employment Incentives - Youth Job Connection	491,648	931,046
Employment Incentives - Youth Job Connection - Summer	90,762	152,373
Client Support Allowances	46,245	22,262
Other Services	783,672	745,149
Supplies, Repairs and Maintenance	34,645	32,956
IT Supplies and Equipment	30,168	31,981
Other Supplies and Equipment	858,734	803,527
Amortization of Tangible Capital Assets	163,879	154,351
	<u>30,873,087</u>	<u>29,590,256</u>
Administration (Schedule 10)	<u>3,140,802</u>	<u>2,928,144</u>
Total program expenses	<u>34,013,889</u>	<u>32,518,400</u>
Excess of revenues over expenses	<u>\$ 86,082</u>	<u>\$ 103,794</u>

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

For the year ended March 31	2024	2023
Cash flows from operating activities		
Excess of revenues over expenses	\$ 86,082	\$ 103,794
Items not affecting cash:		
Amortization of tangible capital assets	1,054,457	1,043,994
Amortization of deferred contributions related to tangible capital assets	(590,359)	(578,281)
	<u>550,180</u>	<u>569,507</u>
Changes in non-cash working capital:		
Accounts receivable	(5,130)	(420,918)
Grants receivable	173,589	120,566
Prepaid expenses	124,196	(16,452)
Accounts payable and accrued liabilities	141,084	(90,344)
Accrued salaries and vacation payable	100,833	(12,313)
Grants payable	474,066	(9,599)
Deferred contributions	(677,810)	306,337
	<u>881,008</u>	<u>446,784</u>
Cash flows from investing activities		
Acquisition of tangible capital assets	(362,605)	(247,587)
Advances to Youth Services Bureau of Ottawa Charitable Foundation	(1,049,948)	(1,033,729)
Repayments from Youth Services Bureau of Ottawa Charitable Foundation	1,931,988	1,041,870
	<u>519,435</u>	<u>(239,446)</u>
Cash flows from financing activities		
Repayments of long-term debt	(269,483)	(264,547)
Increase in deferred contributions related to tangible capital assets	24,872	206,589
	<u>(244,611)</u>	<u>(57,958)</u>
Net increase in cash	1,155,832	149,380
Cash, beginning of the year	<u>2,881,873</u>	<u>2,732,493</u>
Cash, end of the year	<u>\$ 4,037,705</u>	<u>\$ 2,881,873</u>

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

March 31, 2024

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, 2024

1. Accounting Policies (continued)

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

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

March 31, 2024

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 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, 2024

2. Tangible Capital Assets

	2024		2023	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 3,034,777	\$ -	\$ 3,034,777	\$ -
Buildings	25,989,027	15,093,331	25,981,155	14,266,049
Computer equipment	1,677,341	1,478,987	1,484,840	1,360,935
Leasehold improvements	418,522	247,988	418,522	217,175
Office equipment and furniture	2,368,162	2,098,673	2,266,096	2,044,059
Vehicles	271,084	185,710	210,917	162,014
	<u>\$33,758,913</u>	<u>\$19,104,689</u>	<u>\$ 33,396,307</u>	<u>\$ 18,050,232</u>
Net carrying amount		<u>\$14,654,224</u>		<u>\$ 15,346,075</u>

During the year, total amortization of tangible capital assets was \$1,054,457 (2023 - \$1,043,994), 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, 2024, 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, 2024

4. Due from / to 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 18 board members;
- ii) The 14 member Board of Directors of YSB are members of the Foundation. The Foundation has a total membership of 32; 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 \$622,250 (2023 - \$469,600), 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 \$402,825 (2023 - \$412,004) from the Foundation for Community Services, Employment Services, IT Services, and the Alliance to End Homelessness, and \$24,872 (2023 - \$152,124) for the Riverside Project capital campaign.

The amount due to 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, 2024, and 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, 2024

6. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities are government remittances payable of \$235,577 (2023 - \$245,394).

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:

	2024	2023
Balance, beginning of the year	\$ 921,733	\$ 615,396
Less: amounts recognized as revenue in the year	(767,410)	(492,555)
Plus: amounts received in the year and deferred	89,600	798,892
Balance, end of the year	\$ 243,923	\$ 921,733

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:

	2024	2023
Balance, beginning of the year	\$ 7,888,932	\$ 8,260,624
Plus: amount received during the year	24,872	206,589
Less: amounts recognized as revenue in the year	(590,359)	(578,281)
Balance, end of the year	\$ 7,323,445	\$ 7,888,932

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

March 31, 2024

9. Long-term Debt

	2024	2023
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 \$276,918.	\$ 246,419	\$ 305,014
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 \$325,932.	497,033	574,754
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 \$1,127,162 and the security disclosed in Note 5.	730,273	821,782
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 \$7,948,241.	2,971,891	3,013,548
	4,445,616	4,715,098
Less: Current portion of long-term debt	276,996	271,073
	\$ 4,168,620	\$ 4,444,025

The principal payments for the next five years amount to: 2025, \$277,911; 2026, \$284,705; 2027, \$291,668; 2028, \$288,067; 2029, \$238,261. 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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March 31, 2024

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 \$12,365 per month, expiring between April 2024 and April 2027. 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 \$3,568,255 and include the following payments over the next five years:

2025	\$	1,028,914
2026	\$	869,286
2027	\$	375,180
2028	\$	361,543
2029	\$	361,290
Thereafter	\$	572,042

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 89% (2023 - 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.

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

March 31, 2024

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	2024 Total	2023 Total
City of Ottawa	\$ -	\$ -	\$ -	\$ 55,385
Province of Ontario				
Ministry of Health	-	-	-	292,798
Ministry of Children, Community and Social Services	186,991	-	186,991	386,120
	<u>\$ 186,991</u>	<u>\$ -</u>	<u>\$ 186,991</u>	<u>\$ 734,303</u>

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. YSB is also exposed to credit risk since all of its bank accounts are held in one financial institution.

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.

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

March 31, 2024

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.

CAAT provides pension services to employees of the 24 Colleges of Applied Arts and Technology in Ontario as well as employees of other participating employers. The plan is a multi-employer jointly sponsored defined benefit pension plan. However, YSB's contributions are accounted for as if the plan were a defined contribution plan with the contributions being expensed in the period in which they become due. Each year, an independent actuary determines the funding status of CAAT by comparing the actuarial value of invested assets to the estimated value of all pension benefits that members have earned to date. The results of the most recent valuation as at December 31, 2023 disclosed a surplus of \$4,708,000 (in thousands). The results of this valuation disclosed total actuarial liabilities and pension obligations of \$16,409,000 (in thousands) in respect of benefits accrued for service with actuarial assets at that date of \$21,117,000 (in thousands).

YSB does not recognize any share of the CAAT surplus or deficit. The employer contributions to the defined benefit pension plan for the year is \$1,865,452 (2023 - \$1,741,920).

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March 31, 2024

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 three 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, 2024.

Ministry of Children, Community and Social Services	
Complex Special Needs	<u>\$ 6,709</u>
Ministry of Health	
CYMH Brief Services	\$ -
CYMH Case Management	58,605
CYMH Counselling Therapy Services	93,255
CYMH Crisis Support Services	60,000
CYMH Intensive Services	52,592
CYMH Specialized Consultation	1,664
CYMH System Management	<u>69,633</u>
	<u>\$ 335,749</u>

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

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

March 31, 2024

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, \$152,082 (2023 - \$119,742) 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 \$52,000 (2023 - \$71,000).

The Board also approved a transfer from internally restricted reserve to unrestricted net assets of \$64,721 (2023 - \$32,717).

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

March 31, 2024

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 \$62,979 (2023 - \$34,672).

During the year, appropriations to the replacement reserve of \$24,060 (2023 - \$24,059) were made. Appropriations from the replacement reserve of \$146,468 (2023 - \$55,060) 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 \$4,708 (2023 - \$1,960).

During the year, there were appropriations to the replacement reserve of \$23,400 (2023 - \$23,400).

The balance of externally restricted net assets includes the following:

	2024	2023
Non-Profit Housing - Ministry of Children, Community and Social Services	\$ 1,132,228	\$ 1,191,657
Affordable Housing - Canada Mortgage and Housing Corporation and the City of Ottawa	108,359	80,251
	\$ 1,240,587	\$ 1,271,908

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 2023 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, 2024	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	512,226	381,648	59,345	440,073	1,312,293	602,034	3,307,619
United Way East Ontario / Centraide Est Ontario	-	-	-	-	2,383	-	2,383
Miscellaneous	-	-	55,050	-	38,368	200	93,618
YSB Charitable Foundation	680	-	-	-	-	-	680
Returnable to funder (Note 16)	(60,269)	(30,064)	-	(56,606)	(36,649)	(22,528)	(206,116)
Total revenues available	452,637	351,584	114,395	463,467	1,316,395	579,706	3,278,184
Expenses							
Salaries and Benefits	368,868	162,734	93,498	372,126	803,069	449,164	2,249,459
Travel	-	349	2,546	8	10,592	-	13,495
Communications	-	4,595	500	377	16,990	3,874	26,336
Rent / Lease / Mortgage	29,912	20,000	-	34,190	129,489	36,000	249,591
Staff Training	-	2,117	5,307	-	51,239	1,845	60,508
Advertising and Promotion	-	-	100	32	551	200	883
Services, Repairs and Maintenance	-	-	-	-	9,878	-	9,878
Professional Services	2,500	2,500	432	2,500	4,966	312	13,210
IT Services	-	6,027	293	3,922	25,004	7,622	42,868
Purchased Client Services	2,260	114,000	-	-	-	27,006	143,266
Insurance	1,458	1,320	327	1,482	4,113	1,543	10,243
Other Services	2,077	1,517	207	1,252	18,862	394	24,309
Supplies, Repairs and Maintenance	-	-	-	-	88	-	88
IT Supplies and Equipment	298	-	-	-	2,296	-	2,594
Other Supplies and Equipment	-	157	-	1,231	10,992	901	13,281
Amortization of Tangible Capital Assets	-	800	-	164	13,738	1,388	16,090
	407,373	316,116	103,210	417,284	1,101,867	530,249	2,876,099
Administration	45,264	35,158	11,315	46,347	128,957	51,677	318,718
Total expenses	452,637	351,274	114,525	463,631	1,230,824	581,926	3,194,817
Excess (deficiency) of revenues over expenses	\$ -	\$ 310	\$ (130)	\$ (164)	\$ 85,571	\$ (2,220)	\$ 83,367

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, 2024	Step Up Step Down	Mobile Crisis	Total
Revenues			
Province of Ontario			
Ministry of Health	\$ 1,734,627	\$ 1,107,368	\$ 2,841,995
Miscellaneous	159	-	159
Returnable to funder (Note 16)	-	(60,000)	(60,000)
Total revenues available	1,734,786	1,047,368	2,782,154
Expenses			
Salaries and Benefits	1,210,571	820,314	2,030,885
Travel	122	100	222
Communications	5,694	12,476	18,170
Rent / Lease / Mortgage	-	42,747	42,747
Utilities / Taxes	12,519	-	12,519
Staff Training	7,168	1,219	8,387
Advertising and Promotion	-	328	328
Services, Repairs and Maintenance	22,345	549	22,894
Professional Services	5,988	2,500	8,488
IT Services	15,566	18,273	33,839
Purchased Client Services	189,555	-	189,555
Insurance	8,401	5,399	13,800
Other Services	54,860	39,538	94,398
Supplies, Repairs and Maintenance	67	527	594
IT Supplies and Equipment	153	-	153
Other Supplies and Equipment	23,252	138	23,390
Amortization of Tangible Capital Assets	25,197	3,900	29,097
	1,581,458	948,008	2,529,466
Administration	173,463	104,737	278,200
Total expenses	1,754,921	1,052,745	2,807,666
Deficiency of revenues over expenses	\$ (20,135)	\$ (5,377)	\$ (25,512)

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, 2024	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	\$ 116,356	\$ 372,809	\$ 117,570	\$ -	\$ 1,663,135	\$ 8,248,626	\$ 272,398	\$ 10,790,894
Other	-	-	-	24,210	-	-	-	24,210
Government of Canada	-	9,232	-	-	-	-	-	9,232
Miscellaneous	349	10,779	-	-	57,806	246,621	-	315,555
YSB Charitable Foundation	-	-	-	-	-	20,047	-	20,047
Total revenues available	116,705	392,820	117,570	24,210	1,720,941	8,515,294	272,398	11,159,938
Expenses								
Salaries and Benefits	69,074	310,220	103,052	-	1,483,674	6,562,920	269,391	8,798,331
Travel	-	8,678	1,115	700	135	4,062	4,230	18,920
Communications	260	1,641	759	-	6,031	27,920	738	37,349
Staff Training	377	50	67	-	967	38,449	-	39,910
Advertising and Promotion	-	-	50	-	350	1,000	-	1,400
Services, Repairs and Maintenance	-	-	-	-	3,828	51,745	7,630	63,203
Professional Services	800	800	800	-	2,552	11,968	800	17,720
IT Services	523	2,158	450	-	4,089	38,756	420	46,396
Purchased Client Services	-	-	-	23,510	43,028	94,355	-	160,893
Insurance	332	1,076	332	-	7,383	36,290	10,813	56,226
Other Services	-	-	-	-	52,250	191,731	-	243,981
Supplies, Repairs and Maintenance	-	-	-	-	207	4,759	12,073	17,039
IT Supplies and Equipment	-	1,142	-	-	1,380	9,886	-	12,408
Other Supplies and Equipment	-	81	52	-	19,354	480,844	399	500,730
Amortization of Tangible Capital Assets	14	-	-	-	4,340	52,488	10,734	67,576
	71,380	325,846	106,677	24,210	1,629,568	7,607,173	317,228	10,082,082
Administration	11,636	37,281	11,757	-	163,650	800,520	27,240	1,052,084
Total expenses	83,016	363,127	118,434	24,210	1,793,218	8,407,693	344,468	11,134,166
Excess (deficiency) of revenues over expenses	\$ 33,689	\$ 29,693	\$ (864)	\$ -	\$ (72,277)	\$ 107,601	\$ (72,070)	\$ 25,772

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, 2024	Downtown Youth Centre	Michele Heights Drop-In	Youth Engagement	Young Men's Shelter	Young Women's Shelter	Total
Revenues						
City of Ottawa						
Grant- homelessness	\$ -	\$ -	\$ -	\$ 1,048,104	\$ 1,022,897	\$ 2,071,001
Community funding	1,302,805	38,992	50,050	-	-	1,391,847
Purchase of service	13,365	-	-	-	-	13,365
Province of Ontario						
Ministry of Children, Community and Social Services	-	-	-	436,182	415,464	851,646
Children's Aid Society of Ottawa	-	-	-	2,115	4,700	6,815
United Way East Ontario / Centraide Est Ontario	-	-	-	48,915	48,915	97,830
Rent	-	-	-	138,380	144,589	282,969
Miscellaneous	63,697	-	-	139,552	113,580	316,829
YSB Charitable Foundation	118,146	-	-	25,061	24,553	167,760
Total revenues available	1,498,013	38,992	50,050	1,838,309	1,774,698	5,200,062
Expenses						
Salaries and Benefits	1,014,600	32,767	21,907	1,246,221	1,238,185	3,553,680
Travel	15,615	-	-	604	3,288	19,507
Communications	7,006	-	812	9,890	9,513	27,221
Rent / Lease / Mortgage	22,000	-	2,226	136,988	108,293	269,507
Utilities / Taxes	23,595	-	-	41,654	40,674	105,923
Staff Training	11,137	-	188	6,545	4,385	22,255
Advertising and Promotion	1,000	-	-	274	456	1,730
Services, Repairs and Maintenance	70,012	-	-	96,034	79,903	245,949
Professional Services	21,314	800	800	8,342	3,527	34,783
IT Services	34,574	-	1,523	15,538	14,989	66,624
Purchased Client Services	78,815	-	33,249	32,407	22,971	167,442
Insurance	13,414	108	181	37,679	33,443	84,825
Other Services	28,685	-	-	39,289	39,289	107,263
Supplies, Repairs and Maintenance	2,902	-	-	2,268	1,086	6,256
IT Supplies and Equipment	1,344	-	-	568	364	2,276
Other Supplies and Equipment	26,696	1,419	6,062	28,862	42,399	105,438
Amortization of Tangible Capital Assets	18,608	-	-	3,934	5,082	27,624
	1,391,317	35,094	66,948	1,707,097	1,647,847	4,848,303
Administration	143,171	3,898	4,805	165,931	164,239	482,044
Total expenses	1,534,488	38,992	71,753	1,873,028	1,812,086	5,330,347
Deficiency of revenues over expenses	\$ (36,475)	\$ -	\$ (21,703)	\$ (34,719)	\$ (37,388)	\$ (130,285)

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, 2024	Housing Supports for Youth	Ron Kolbus Housing	Housing Based Case Managers	Riverside Apartments	Riverside Supportive Housing	Total
Revenues						
City of Ottawa						
Grant - homelessness	\$ 356,889	\$ 10,893	\$ 240,890	\$ -	\$ 882,086	\$ 1,490,758
Other	-	-	19,094	-	-	19,094
Rent	-	262,646	-	390,642	-	653,288
Miscellaneous	-	80,308	-	272,706	173	353,187
YSB Charitable Foundation	-	-	-	50,000	-	50,000
Interest income	-	3,415	-	4,190	-	7,605
Returnable to funder	-	-	-	-	(41,428)	(41,428)
Total revenues available	356,889	357,262	259,984	717,538	840,831	2,532,504
Expenses						
Salaries and Benefits	285,087	32,410	199,784	25,771	589,471	1,132,523
Travel	4,455	2,944	322	1,416	8,255	17,392
Communications	1,598	1,254	1,251	4,087	3,900	12,090
Rent / Lease / Mortgage	-	82,415	-	438,755	44,000	565,170
Utilities / Taxes	-	23,965	-	73,075	-	97,040
Staff Training	100	-	1,547	-	8,655	10,302
Advertising and Promotion	200	100	250	-	127	677
Services, Repairs and Maintenance	-	81,920	-	159,716	82,490	324,126
Professional Services	2,463	2,578	406	16,114	4,138	25,699
IT Services	2,630	4,702	1,777	7,411	4,713	21,233
Purchased Client Services	115	-	22,264	3,676	-	26,055
Insurance	1,188	21,199	683	24,471	1,707	49,248
Other Services	-	34,100	-	31,780	522	66,402
Supplies, Repairs and Maintenance	-	1,650	-	3,399	-	5,049
IT Supplies and Equipment	665	-	-	73	83	821
Other Supplies and Equipment	1,653	4,295	8,080	888	2,033	16,949
Amortization of Tangible Capital Assets	-	9,302	-	3,500	572	13,374
	300,154	302,834	236,364	794,132	750,666	2,384,150
Administration	41,757	23,650	24,089	40,767	84,066	214,329
Total expenses	341,911	326,484	260,453	834,899	834,732	2,598,479
Excess (deficiency) of revenues over expenses	\$ 14,978	\$ 30,778	\$ (469)	\$ (117,361)	\$ 6,099	\$ (65,975)

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, 2024	Employment Ontario (Bank St)	Employment Ontario (Moodie Dr)	Employment ODSP (Bank St)	Employment ODSP (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	\$ 2,531,397	\$ 938,645	\$ 15,147	\$ 24,777	\$ 1,582,309	\$ 215,100	\$ 5,307,375
Rent	3,630	5,557	-	-	-	-	9,187
Miscellaneous	34,487	33,446	-	-	4,555	-	72,488
YSB Charitable Foundation	-	16,330	-	-	-	-	16,330
Interest income	1,526	520	-	-	1,355	173	3,574
Returnable to funder (Note 16)	(24,607)	(6,945)	(6,650)	(6,353)	(311,594)	(44,739)	(400,888)
Total revenues available	2,546,433	987,553	8,497	18,424	1,276,625	170,534	5,008,066
Expenses							
Salaries and Benefits	1,325,299	570,709	7,839	27,722	485,192	72,145	2,488,906
Travel	20,758	2,160	-	-	3,705	444	27,067
Communications	17,630	6,281	-	-	4,727	665	29,303
Rent / Lease / Mortgage	163,082	148,522	-	-	38,645	2,952	353,201
Staff Training	23,823	1,759	-	-	919	92	26,593
Advertising and Promotion	3,722	446	-	-	2,849	-	7,017
Services, Repairs and Maintenance	3,556	1,927	-	-	-	-	5,483
Professional Services	6,289	3,191	600	600	2,316	-	12,996
IT Services	27,272	27,441	93	93	5,531	522	60,952
Purchased Client Services	220	-	-	-	-	-	220
Insurance	5,075	2,549	-	-	2,193	262	10,079
Employer Incentives - Employment Services	88,833	30,650	-	-	-	-	119,483
Employment Incentives - Canada - Ontario Job Grant	584,154	-	-	-	-	-	584,154
Employment Incentives - Youth Job Connection	-	-	-	-	439,063	52,585	491,648
Employment Incentives - Youth Job Connection - Summer	-	-	-	-	73,872	16,890	90,762
Client Support Allowances	37,982	8,263	-	-	-	-	46,245
Other Services	2,002	-	-	-	310	-	2,312
Supplies, Repairs and Maintenance	76	14	-	-	-	-	90
IT Supplies and Equipment	8,402	767	-	-	332	-	9,501
Other Supplies and Equipment	16,549	3,069	-	-	802	-	20,420
Amortization of Tangible Capital Assets	4,933	2,097	-	-	800	1,600	9,430
	2,339,657	809,845	8,532	28,415	1,061,256	148,157	4,395,862
Administration	272,190	136,666	1,274	2,764	138,532	16,780	568,206
Total expenses	2,611,847	946,511	9,806	31,179	1,199,788	164,937	4,964,068
Excess (deficiency) of revenues over expenses	\$ (65,414)	\$ 41,042	\$ (1,309)	\$ (12,755)	\$ 76,837	\$ 5,597	\$ 43,998

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, 2024	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	776,298	-	-	-	-	776,298
Ministry of Health	-	632,580	43,050	609,510	51,608	1,336,748
Miscellaneous	8,046	134,632	-	-	-	142,678
Returnable to funder (Note 16)	-	-	-	(65,970)	-	(65,970)
Total revenues available	784,344	767,212	43,050	543,540	76,608	2,214,754
Expenses						
Salaries and Benefits	308,117	270,724	15,600	357,430	63,183	1,015,054
Travel	3,787	8,299	-	5,708	-	17,794
Communications	-	2,646	-	1,419	425	4,490
Rent / Lease / Mortgage	5,052	16,948	-	-	-	22,000
Staff Training	-	1,122	-	68,690	-	69,812
Advertising and Promotion	-	660	-	95	-	755
Professional Services	-	2,500	800	31,792	800	35,892
IT Services	-	5,302	26,487	5,277	1,121	38,187
Purchased Client Services	282,685	373,009	-	-	-	655,694
Insurance	456	914	53	1,255	248	2,926
Other Services	-	1,740	110	16,489	67	18,406
IT Supplies and Equipment	-	284	-	-	-	284
Other Supplies and Equipment	135,100	23,911	-	69	-	159,080
Amortization of Tangible Capital Assets	-	100	106	-	-	206
	735,197	708,159	43,156	488,224	65,844	2,040,580
Administration	49,147	53,399	-	54,354	7,661	164,561
Total expenses	784,344	761,558	43,156	542,578	73,505	2,205,141
Excess (deficiency) of revenues over expenses	\$ -	\$ 5,654	\$ (106)	\$ 962	\$ 3,103	\$ 9,613

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, 2024	1Call1Click Project - Mental Health	1Call1Click Project - Coordinated Access	Alliance to End Homelessness	EDI Project	Individual Placement
Revenues					
City of Ottawa					
Grant- homelessness	\$ -	\$ -	\$ 48,708	\$ -	\$ -
Province of Ontario					
Ministry of Children, Community and Social Services	-	-	-	-	341,902
United Way East Ontario / Centraide Est Ontario	-	-	35,000	-	-
Miscellaneous	334,540	125,674	115,990	32,546	-
Returnable to funder	-	-	-	-	(6,709)
	<u>334,540</u>	<u>125,674</u>	<u>199,698</u>	<u>32,546</u>	<u>335,193</u>
Expenses					
Salaries and Benefits	281,823	104,993	45,428	-	-
Travel	-	357	165	-	-
Communications	6,007	500	220	-	-
Staff Training	-	-	500	-	-
Advertising and Promotion	100	-	-	-	-
Professional Services	-	4,238	405	29,051	-
IT Services	1,481	900	-	-	-
Purchased Client Services	-	-	-	-	335,193
Insurance	988	360	-	8	-
Other services	-	-	150,990	-	-
IT Supplies and Equipment	-	-	1,990	-	-
Other Supplies and Equipment	-	-	-	-	-
	<u>290,399</u>	<u>111,348</u>	<u>199,698</u>	<u>29,059</u>	<u>335,193</u>
Administration	33,456	12,124	-	3,487	-
	<u>323,855</u>	<u>123,472</u>	<u>199,698</u>	<u>32,546</u>	<u>335,193</u>
Excess of revenues over expenses	\$ 10,685	\$ 2,202	\$ -	\$ -	\$ -

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, 2024	Ministry of Health Training Funds	Multi- Disciplinary Service Team - CAS	Peer-Tenant Community Team	RBC Future Launch	Peer Support Worker	Youth Justice Network	Total
Revenues							
Grant- homelessness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,708
Province of Ontario							
Ministry of Children, Community and Social Services	-	-	-	-	-	-	341,902
Ministry of Health	73,520	100,000	-	-	29,792	-	203,312
United Way East Ontario / Centraide Est Ontario	-	-	-	-	-	-	35,000
Miscellaneous	-	-	55,808	-	-	819	665,377
YSB Charitable Foundation	-	-	-	50,340	-	-	50,340
Returnable to funder	(3,663)	-	-	-	-	-	(10,372)
Total revenues available	69,857	100,000	55,808	50,340	29,792	819	1,334,267
Expenses							
Salaries and Benefits	-	-	28,148	39,281	26,597	-	526,270
Travel	-	-	750	-	-	-	1,272
Communications	-	-	-	-	145	-	6,872
Staff Training	69,857	-	-	1,678	-	819	72,854
Advertising and Promotion	-	-	-	3,909	-	-	4,009
Professional Services	-	-	300	300	-	-	34,294
IT Services	-	-	945	-	-	-	3,326
Purchased Client Services	-	100,000	9,701	-	-	-	444,894
Insurance	-	-	338	138	71	-	1,903
Other Services	-	-	23	-	-	-	151,013
IT Supplies and Equipment	-	-	-	-	-	-	1,990
Other Supplies and Equipment	-	-	10,023	-	-	-	10,023
	69,857	100,000	50,228	45,306	26,813	819	1,258,720
Administration	-	-	5,580	5,034	2,979	-	62,660
Total expenses	69,857	100,000	55,808	50,340	29,792	819	1,321,380
Excess of revenues over expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,887

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, 2024	Carruthers Project	Queen Mary Project	Total
Revenues			
Rental - rent geared to income	\$ 127,262	\$ 170,602	\$ 297,864
Government subsidy - operations	121,885	157,759	279,644
Laundry	1,229	1,597	2,826
Miscellaneous	1,737	4,229	5,966
Interest income	1,871	1,871	3,742
Total revenues available	253,984	336,058	590,042
Expenses			
Amortization of building	1,593	2,751	4,344
Amortization of equipment	235	247	482
Bad debts	15,609	14,426	30,035
Insurance	19,983	25,810	45,793
Interest on long-term debt	10,360	14,201	24,561
Municipal taxes	2,726	2,166	4,892
	50,506	59,601	110,107
Administrative overhead			
Salaries and benefits	20,000	20,000	40,000
Transportation and communications	7,017	8,803	15,820
Materials and services	480	73	553
Collection fees	356	593	949
Audit fees	2,399	2,400	4,799
Other	3,625	7,835	11,460
	33,877	39,704	73,581
Materials and services			
Maintenance - Salaries and benefits	50,386	52,669	103,055
Building - General	103,708	47,081	150,789
Electrical systems	504		504
Equipment	7,359	1,653	9,012
Heating and plumbing	7,365	20,861	28,226
Waste removal	3,707	4,642	8,349
Security	10,717	20,085	30,802
Grounds	9,567	8,751	18,318
Painting	-	275	275
	193,313	156,017	349,330
Utilities			
Electricity	9,302	2,774	12,076
Fuel	6,111	10,139	16,250
Water	6,555	12,334	18,889
	21,968	25,247	47,215
Appropriations from the replacement reserve (Note 18)	(100,817)	(45,651)	(146,468)
Appropriations to the replacement reserve (Note 18)	10,630	13,430	24,060
Total expenses	209,477	248,348	457,825
Excess of revenues over expenses	\$ 44,507	\$ 87,710	\$ 132,217

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	2024
Revenues	
Interest Income	\$ 152,082
Rent	28,746
YSB Charitable Foundation	97,668
Miscellaneous	<u>88,652</u>
Total revenues available	<u>367,148</u>
Expenses	
Salaries and Benefits	2,211,539
Travel	3,247
Communications	42,105
Rent / Lease / Mortgage	186,541
Utilities / Taxes	27,241
Staff Training	81,681
Advertising and Promotion	29,579
Services, Repairs and Maintenance	125,104
Professional Services	163,888
IT Services	537,966
Insurance	36,651
Other Services	12,172
Supplies, Repairs and Maintenance	521
IT Supplies and Equipment	6,491
Other Supplies and Equipment	10,743
Amortization of Tangible Capital Assets	<u>32,481</u>
Total expenses	<u>3,507,950</u>
Excess of expenses over revenues before allocation	3,140,802
Allocation to operations (Schedules 1-9)	<u>(3,140,802)</u>
Excess of revenues over expenses	<u>\$ -</u>