

Youth Services Bureau of Ottawa / Bureau des services à
 la jeunesse d'Ottawa
 Financial Statements
 For the year ended March 31, 2025

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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, 2025, 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, 2025, 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 16, 2025

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

March 31	2025	2024
Assets		
Current		
Cash	\$ 5,124,757	\$ 4,037,705
Accounts receivable	672,691	675,948
Grants receivable	1,243,903	560,306
Sales tax receivable	286,743	215,867
Prepaid expenses	214,609	180,356
	<u>7,542,703</u>	<u>5,670,182</u>
Due from Youth Services Bureau of Ottawa Charitable Foundation (Note 4)	162,522	-
Tangible capital assets (Note 2)	13,950,355	14,654,224
Cash replacement reserves (Note 17)	<u>1,342,506</u>	<u>1,240,587</u>
	<u>\$22,998,086</u>	<u>\$ 21,564,993</u>
Liabilities and Net Assets		
Current		
Accounts payable and accrued liabilities (Note 6)	\$ 2,525,128	\$ 1,477,299
Accrued salaries and vacation payable	2,638,233	2,531,924
Grants payable	2,228,590	1,325,489
Current portion of long-term debt (Note 9)	<u>284,705</u>	<u>276,996</u>
	<u>7,676,656</u>	<u>5,611,708</u>
Due to Youth Services Bureau of Ottawa Charitable Foundation (Note 4)	-	89,318
Long-term debt (Note 9)	3,884,220	4,168,620
Deferred contributions (Note 7)	274,552	243,923
Deferred contributions related to tangible capital assets (Note 8)	<u>6,756,048</u>	<u>7,323,445</u>
	<u>18,591,476</u>	<u>17,437,014</u>
Contractual obligations (Note 10)		
Contingencies (Note 11)		
Net Assets		
Internally restricted reserve (Note 16)	474,285	537,602
Externally restricted replacement reserves (Note 17)	1,342,506	1,240,587
Unrestricted	<u>2,589,819</u>	<u>2,349,790</u>
	<u>4,406,610</u>	<u>4,127,979</u>
	<u>\$22,998,086</u>	<u>\$ 21,564,993</u>

On behalf of the board:

Signed by:

AZE102E02B00400...

Director

Signed by:

0D139687EE71467...

Director

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 Changes in Net Assets

For the year ended March 31	Internally Restricted Reserve	Externally Restricted Replacement Reserves	Unrestricted	2025	2024
Balance, beginning of the year	\$ 537,602	\$ 1,240,587	\$ 2,349,790	\$ 4,127,979	\$ 4,073,218
Excess of revenues over expenses	-	-	176,712	176,712	86,082
Appropriations from replacement reserves (Note 17)	-	(57,040)	-	(57,040)	(146,468)
Appropriations to replacement reserves (Note 17)	-	100,460	-	100,460	47,460
Restricted interest income from the replacement reserves (Note 17)	-	58,499	-	58,499	67,687
Internal restrictions - appropriations to reserve (Note 16)	124,000	-	(124,000)	-	-
Internal restrictions - appropriations from reserve (Note 16)	(40,165)	-	40,165	-	-
Expenses for approved projects - administration (Note 16)	(147,152)	-	147,152	-	-
Balance, end of the year	\$ 474,285	\$ 1,342,506	\$ 2,589,819	\$ 4,406,610	\$ 4,127,979

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

For the year ended March 31	2025	2024
Program revenues (Schedules 1-9)	\$36,879,486	\$ 34,099,971
Program expenses (Schedules 1-9)		
Salaries and Benefits	23,939,015	21,898,163
Travel	119,901	115,669
Communications	248,427	174,135
Rent / Lease / Mortgage	1,598,989	1,531,121
Utilities / Taxes	288,586	267,590
Staff Training	301,072	310,621
Advertising and Promotion	61,064	16,799
Services, Repairs and Maintenance	1,158,306	780,859
Professional Services	237,261	188,830
IT Services	511,471	321,178
Purchased Client Services	1,260,215	1,789,689
Insurance	299,214	275,043
Employer Incentives - Employment Services	110,842	119,483
Employment Incentives - Canada - Ontario Job Grant	709,661	584,154
Employment Incentives - Ontario Disability Support Program ("ODSP")	3,429	-
Employment Incentives - Non-ODSP	1,577	-
Employment Incentives - Youth Job Connection	-	491,648
Employment Incentives - Youth Job Connection - Summer	-	90,762
Client Support Allowances	211,519	46,245
Other Services	742,982	783,672
Supplies, Repairs and Maintenance	49,913	34,645
IT Supplies and Equipment	85,524	30,168
Other Supplies and Equipment	1,018,823	858,734
Amortization of Tangible Capital Assets	196,038	163,879
	33,153,829	30,873,087
Administration (Schedule 10)	3,548,945	3,140,802
Total program expenses	36,702,774	34,013,889
Excess of revenues over expenses	\$ 176,712	\$ 86,082

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

For the year ended March 31	2025	2024
Cash flows from operating activities		
Excess of revenues over expenses	\$ 176,712	\$ 86,082
Items not affecting cash:		
Amortization of tangible capital assets	1,104,088	1,054,457
Amortization of deferred contributions related to tangible capital assets	(584,190)	(590,359)
	696,610	550,180
Changes in non-cash working capital:		
Accounts receivable	3,257	210,737
Grants receivable	(683,597)	173,589
Sales tax receivable	(70,876)	(215,867)
Prepaid expenses	(34,253)	124,196
Accounts payable and accrued liabilities	1,047,830	141,084
Accrued salaries and vacation payable	106,309	100,833
Grants payable	903,101	474,066
Deferred contributions	30,629	(677,810)
	1,999,010	881,008
Cash flows from investing activities		
Acquisition of tangible capital assets	(400,220)	(362,605)
Advances to Youth Services Bureau of Ottawa Charitable Foundation	(778,010)	(1,049,948)
Repayments from Youth Services Bureau of Ottawa Charitable Foundation	526,170	1,931,988
	(652,060)	519,435
Cash flows from financing activities		
Repayments of long-term debt	(276,691)	(269,483)
Increase in deferred contributions related to tangible capital assets	16,793	24,872
	(259,898)	(244,611)
Net increase in cash	1,087,052	1,155,832
Cash, beginning of the year	4,037,705	2,881,873
Cash, end of the year	\$ 5,124,757	\$ 4,037,705

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

March 31, 2025

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 valuation of accounts and grants receivable and 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	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. Restricted contributions for the purchase of tangible capital assets not subject to amortization are shown as direct increases in net assets.

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

March 31, 2025

1. Accounting Policies (continued)

Financial Instruments	<u>Initial and subsequent measurement</u> Arm's length financial instruments are recorded at fair value at initial recognition. Related party financial instruments are recorded at cost at initial recognition. In subsequent years, all financial instruments except for equities trade in an active market are reported at cost or amortized cost less impairment. <u>Impairment</u> Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. <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.										
Tangible Capital Assets	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: <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	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.										
Contributed Services	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.										

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

March 31, 2025

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	YSB participates in a multi-employer defined contribution pension plans. YSB's pension costs are charged to operations as contributions are due. Contributions are a defined amount based upon a set percentage of salary.

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

March 31, 2025

2. Tangible Capital Assets

	2025		2024	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 3,034,777	\$ -	\$ 3,034,777	\$ -
Buildings	25,991,833	15,923,874	25,989,027	15,093,331
Computer equipment	1,801,815	1,595,298	1,677,341	1,478,987
Leasehold improvements	461,419	302,708	418,522	247,988
Office equipment and furniture	2,598,205	2,175,576	2,368,162	2,098,673
Vehicles	271,084	211,322	271,084	185,710
	<u>\$34,159,133</u>	<u>\$20,208,778</u>	<u>\$ 33,758,913</u>	<u>\$ 19,104,689</u>
Net carrying amount		<u>\$13,950,355</u>		<u>\$ 14,654,224</u>

During the year, total amortization of tangible capital assets was \$1,104,088 (2024 - \$1,054,457), 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, 2025, 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, 2025

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 \$537,054 (2024 - \$622,250), 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 \$224,163 (2024 - \$402,825) from the Foundation for Community Services, Employment Services, IT Services, and the Alliance to End Homelessness, and \$16,793 (2024 - \$24,872) for the Riverside Project capital campaign.

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

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

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, 2025, and as at March 31, 2024 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, 2025

6. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities are government remittances payable of \$279,786 (2024 - \$235,577).

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:

	2025	2024
Balance, beginning of the year	\$ 243,923	\$ 921,733
Less: amounts recognized as revenue in the year	-	(767,410)
Plus: amounts received in the year and deferred	30,629	89,600
Balance, end of the year	\$ 274,552	\$ 243,923

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:

	2025	2024
Balance, beginning of the year	\$ 7,323,445	\$ 7,888,932
Plus: amount received during the year	16,793	24,872
Less: amounts recognized as revenue in the year	(584,190)	(590,359)
Balance, end of the year	\$ 6,756,048	\$ 7,323,445

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

March 31, 2025

9. Long-term Debt

	2025	2024
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 \$275,324. \$	185,528	\$ 246,419
580-582 Queen Mary Street, Ottawa (Non-Profit Housing Apartments) First mortgage, 5.65%, renewable February 1, 2030, payable by monthly instalments of \$8,234, principal and interest, secured by the property with a net book value of \$323,181.	417,710	497,033
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 \$1,030,005 and the security disclosed in Note 5.	636,407	730,273
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 \$7,560,856.	2,929,280	2,971,891
	4,168,925	4,445,616
Less: Current portion of long-term debt	284,705	276,996
	<u>\$ 3,884,220</u>	<u>\$ 4,168,620</u>

The principal payments for the next five years amount to: 2026, \$284,705; 2027, \$292,660; 2028, \$289,351; 2029, \$238,491; 2030, \$230,455. 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, 2025

10. Contractual Obligations

YSB has operating leases for its premises at \$65,772 per month expiring between July 2025 and September 2030 and various equipment under leases at \$13,925 per month, expiring between April 2025 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 \$2,949,326 and include the following payments over the next five years:

2026	\$ 1,064,390
2027	\$ 466,829
2028	\$ 412,187
2029	\$ 386,177
2030	\$ 386,177
Thereafter	\$ 233,566

11. Contingencies

YSB has been named as a defendant in historical damages claims received on November 23, 2021. YSB has retained legal counsel and YSB's insurer has also retained legal counsel. 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.

Furthermore, YSB has been named as a third party in a historical damages case received April 17, 2025.

It has been determined that it is currently not possible to assess the likelihood or magnitude of a potential loss in relation to the claims listed above. YSB has also reviewed its insurance policy with the carrier and these policies will provide some coverage, if any damages are awarded. Consequently, no provision for these claims has been made in the financial statements.

12. Economic Dependence

YSB receives 92% (2024 - 89%) 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, 2025

13. Financial Instruments

Liquidity risk

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

There have not been any changes to the financial instrument risks from the prior year.

14. Defined Benefit Liability and Employee Future Benefits

Description of the benefit plan

YSB is a member of the Colleges of Applied Arts and Technology Pension Plan (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, 2024 disclosed a surplus of \$6,141,000 (in thousands). The results of this valuation disclosed total actuarial liabilities and pension obligations of \$26,066,000 (in thousands) in respect of benefits accrued for service with actuarial assets at that date of \$32,207,000 (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 \$1,922,667 (2024 - \$1,865,452).

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

March 31, 2025

15. 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, 2025.

Ministry of Children, Community and Social Services	
Complex Special Needs	\$ 11,670
Ministry of Health	
CYMH Case Management & Service Coordination	\$ 45,452
CYMH Coordinated Access and Intake	85,999
CYMH Counselling Therapy Services	77,941
CYMH Intensive Treatment Services	103,663
CYMH Specialized Consultation Assessment	15,470
CMYH Targeted Prevention	15,000
	<u>\$ 343,525</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.

16. Internally Restricted Net Assets - Reserve

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

In the current year, \$147,152 (2024 - \$152,082) was allocated from the reserve to cover expenses for approved projects in Administration (Schedule 10).

During the year, the Board approved a transfer from unrestricted net assets to the internally restricted reserve of \$124,000 (2024 - \$52,000).

The Board also approved a transfer from internally restricted reserve to unrestricted net assets of \$40,165 (2024 - \$64,721).

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

March 31, 2025

17. 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 \$53,137 (2024 - \$62,979).

During the year, appropriations to the replacement reserve of \$77,060 (2024 - \$24,060) were made. Appropriations from the replacement reserve of \$(57,040) (2024 - \$(146,468)) 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 \$5,362 (2024 - \$4,708).

During the year, there were appropriations to the replacement reserve of \$23,400 (2024 - \$23,400).

The balance of externally restricted net assets includes the following:

	2025	2024
Non-Profit Housing - Ministry of Children, Community and Social Services	\$ 1,205,385	\$ 1,132,228
Affordable Housing - Canada Mortgage and Housing Corporation and the City of Ottawa	137,121	108,359
	<u>\$ 1,342,506</u>	<u>\$ 1,240,587</u>

18. Public Sector Salary Disclosure

As required under the Public Sector Salary Disclosure Act, 1996, YSB has filed a listing of its employees whose salary exceeded \$100,000 during calendar year 2024 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, 2025	Bridges Program	Intensive Family Support	Service Coordination	Wraparound	Youth and Family Counselling	Youth Mental Health Walk-in Clinic	Total
Revenues							
City of Ottawa	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000
Province of Ontario							
Ministry of Health	641,220	327,991	548,088	108,917	1,368,970	413,711	3,408,897
United Way East Ontario / Centraide Est Ontario	-	-	-	-	2,541	-	2,541
Miscellaneous	200	-	-	-	22,819	-	23,019
Returnable to funder (Note 15)	-	(25,000)	(68,351)	-	(77,941)	-	(171,292)
Total revenues available	641,420	302,991	479,737	108,917	1,316,389	493,711	3,343,165
Expenses							
Salaries and Benefits	477,895	226,266	384,156	94,148	802,677	396,030	2,381,172
Travel	64	4,791	-	1,744	7,448	3	14,050
Communications	6,026	3,980	-	586	23,955	542	35,089
Rent / Lease / Mortgage	36,000	20,000	29,911	-	138,567	34,190	258,668
Staff Training	6,248	2,076	-	809	33,813	3,880	46,826
Advertising and Promotion	100	-	-	-	6,852	93	7,045
Services, Repairs and Maintenance	-	-	-	-	2,762	39	2,801
Professional Services	769	2,500	2,500	-	9,279	2,500	17,548
IT Services	8,296	4,732	-	30	58,660	3,812	75,530
Purchased Client Services	28,981	-	12,335	-	158	-	41,474
Insurance	1,779	1,251	1,399	327	4,397	1,448	10,601
Other Services	3,728	1,253	1,462	178	18,262	1,233	26,116
Supplies, Repairs and Maintenance	-	-	-	-	-	1	1
IT Supplies and Equipment	-	146	-	-	2,356	141	2,643
Other Supplies and Equipment	1,355	156	-	52	11,864	432	13,859
Amortization of Tangible Capital Assets	605	10	-	-	4,726	131	5,472
	571,846	267,161	431,763	97,874	1,125,776	444,475	2,938,895
Administration	58,311	30,299	47,974	10,892	131,638	49,367	328,481
Total expenses	630,157	297,460	479,737	108,766	1,257,414	493,842	3,267,376
Excess (deficiency) of revenues over expenses	\$ 11,263	\$ 5,531	\$ -	\$ 151	\$ 58,975	\$ (131)	\$ 75,789

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

For the year ended March 31, 2025	Mobile Crisis	Step Up Step Down	Total
Revenues			
Province of Ontario			
Ministry of Health	\$ 1,190,693	\$ 1,831,695	\$ 3,022,388
Miscellaneous	-	803	803
Total revenues available	1,190,693	1,832,498	3,023,191
Expenses			
Salaries and Benefits	942,445	1,312,461	2,254,906
Travel	57	1,670	1,727
Communications	13,696	9,548	23,244
Rent / Lease / Mortgage	42,747	-	42,747
Utilities / Taxes	-	14,264	14,264
Staff Training	6,469	8,102	14,571
Advertising and Promotion	500	200	700
Services, Repairs and Maintenance	563	25,053	25,616
Professional Services	2,500	3,060	5,560
IT Services	27,772	17,317	45,089
Purchased Client Services	-	210,964	210,964
Insurance	5,744	5,433	11,177
Other Services	19,702	28,645	48,347
Supplies, Repairs and Maintenance	343	212	555
IT Supplies and Equipment	-	961	961
Other Supplies and Equipment	104	29,073	29,177
Amortization of Tangible Capital Assets	2,643	4,543	7,186
	1,065,285	1,671,506	2,736,791
Administration	119,069	183,169	302,238
Total expenses	1,184,354	1,854,675	3,039,029
Excess (deficiency) of revenues over expenses	\$ 6,339	\$ (22,177)	\$ (15,838)

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, 2025	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	\$ 120,440	\$ 385,683	\$ 163,016	\$ -	\$ 2,146,693	\$10,495,730	\$ 328,406	\$ 13,639,968
Other	-	-	-	13,788	-	-	-	13,788
Government of Canada	-	-	-	-	-	7,373	-	7,373
Miscellaneous	-	10,107	-	-	10,904	59,836	-	80,847
Total revenues available	120,440	395,790	163,016	13,788	2,157,597	10,562,939	328,406	13,741,976
Expenses								
Salaries and Benefits	104,632	313,297	140,100	-	1,483,658	8,083,896	249,063	10,374,646
Travel	40	4,040	1,256	1,063	3,084	16,907	6,591	32,981
Communications	586	2,343	586	-	31,936	57,116	1,240	93,807
Rent / Lease / Mortgage	-	-	-	-	27,000	-	-	27,000
Utilities / Taxes	-	-	-	-	3,774	-	-	3,774
Staff Training	-	1,937	-	-	2,327	55,774	48	60,086
Advertising and Promotion	200	339	-	-	-	3,234	-	3,773
Services, Repairs and Maintenance	-	-	-	-	21,754	212,562	21,591	255,907
Professional Services	800	800	800	-	8,629	50,104	800	61,933
IT Services	717	1,971	1,006	-	10,800	47,396	560	62,450
Purchased Client Services	-	-	-	11,900	61,193	72,438	-	145,531
Insurance	345	1,118	493	-	7,561	41,735	13,982	65,234
Other Services	-	-	-	-	26,182	193,020	-	219,202
Supplies, Repairs and Maintenance	-	-	-	-	5,841	4,367	19,337	29,545
IT Supplies and Equipment	49	960	-	-	5,180	34,020	-	40,209
Other Supplies and Equipment	355	164	-	825	63,390	642,171	4,520	711,425
Amortization of Tangible Capital Assets	11	-	-	-	8,665	98,957	9,024	116,657
	107,735	326,969	144,241	13,788	1,770,974	9,613,697	326,756	12,304,160
Administration	12,044	38,568	16,302	-	214,669	1,049,573	32,841	1,363,997
Total expenses	119,779	365,537	160,543	13,788	1,985,643	10,663,270	359,597	13,668,157
Excess (deficiency) of revenues over expenses	\$ 661	\$ 30,253	\$ 2,473	\$ -	\$ 171,954	\$ (100,331)	\$ (31,191)	\$ 73,819

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, 2025	Community Development and Peer Support	Downtown Youth Centre	West End Outreach	Young Men's Shelter	Young Women's Shelter	Total
Revenues						
City of Ottawa						
Grant - homelessness	\$ -	\$ -	\$ -	\$ 1,051,263	\$ 1,051,264	\$ 2,102,527
Community funding	182,227	1,196,058	44,542	-	-	1,422,827
Purchase of service	-	8,315	-	-	-	8,315
Province of Ontario						
Ministry of Children, Community and Social Services	-	-	-	382,134	429,372	811,506
United Way East Ontario / Centraide Est Ontario	-	-	-	47,393	47,394	94,787
Rent	-	-	-	145,595	159,316	304,911
Miscellaneous	-	15,059	-	138,052	108,177	261,288
YSB Charitable Foundation	-	3,803	-	-	-	3,803
Total revenues available	182,227	1,223,235	44,542	1,764,437	1,795,523	5,009,964
Expenses						
Salaries and Benefits	136,471	758,892	36,000	1,157,999	1,212,175	3,301,537
Travel	246	11,831	54	256	1,121	13,508
Communications	586	11,639	-	5,110	6,617	23,952
Rent / Lease / Mortgage	2,428	15,964	-	137,359	108,293	264,044
Utilities / Taxes	-	26,967	-	50,186	43,295	120,448
Staff Training	-	12,634	-	4,778	3,562	20,974
Advertising and Promotion	331	1,517	-	314	530	2,692
Services, Repairs and Maintenance	-	71,900	-	83,588	80,390	235,878
Professional Services	800	5,677	600	5,639	5,677	18,393
IT Services	1,889	30,412	-	14,538	13,671	60,510
Purchased Client Services	27,419	67,366	2,181	31,171	25,569	153,706
Insurance	642	13,134	172	40,460	35,963	90,371
Other Services	-	19,612	-	22,894	20,702	63,208
Supplies, Repairs and Maintenance	-	1,191	-	2,182	1,726	5,099
IT Supplies and Equipment	-	294	-	-	888	1,182
Other Supplies and Equipment	6,699	28,985	1,081	21,609	44,407	102,781
Amortization of Tangible Capital Assets	-	15,227	-	3,293	5,241	23,761
	177,511	1,093,242	40,088	1,581,376	1,609,827	4,502,044
Administration	18,223	120,437	4,454	162,638	168,735	474,487
Total expenses	195,734	1,213,679	44,542	1,744,014	1,778,562	4,976,531
Excess (deficiency) of revenues over expenses	\$ (13,507)	\$ 9,556	\$ -	\$ 20,423	\$ 16,961	\$ 33,433

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, 2025	Housing Based Case Managers	Riverside Apartments	Riverside Supportive Housing	Ron Kolbus Housing	Total
Revenues					
City of Ottawa					
Grant - homelessness	\$ 247,365	\$ 107,778	\$ 1,344,563	\$ 10,893	\$ 1,710,599
Other	18,809	-	-	-	18,809
Rent	-	410,204	-	270,532	680,736
Miscellaneous	440	273,038	-	89,128	362,606
Interest income	-	2,152	-	1,867	4,019
Total revenues available	266,614	793,172	1,344,563	372,420	2,776,769
Expenses					
Salaries and Benefits	206,734	53,107	1,019,147	31,775	1,310,763
Travel	904	1,449	17,692	2,769	22,814
Communications	1,365	4,250	9,650	2,051	17,316
Rent / Lease / Mortgage	3,000	437,824	44,000	84,613	569,437
Utilities / Taxes	-	61,038	-	32,042	93,080
Staff Training	25	50	9,925	-	10,000
Advertising and Promotion	150	300	75	2,222	2,747
Services, Repairs and Maintenance	-	175,076	50,127	138,386	363,589
Professional Services	406	19,176	2,500	4,866	26,948
IT Services	1,190	7,615	9,331	2,936	21,072
Purchased Client Services	19,869	980	21,450	17	42,316
Insurance	699	25,421	3,674	26,138	55,932
Other Services	-	21,714	612	35,081	57,407
Supplies, Repairs and Maintenance	-	4,568	34	4,696	9,298
IT Supplies and Equipment	-	73	1,344	-	1,417
Other Supplies and Equipment	8,251	2,085	22,876	7,715	40,927
Amortization of Tangible Capital Assets	-	2,150	1,014	15,824	18,988
	242,593	816,876	1,213,451	391,131	2,664,051
Administration	24,737	53,594	134,457	23,650	236,438
Total expenses	267,330	870,470	1,347,908	414,781	2,900,489
Deficiency of revenues over expenses	\$ (716)	\$ (77,298)	\$ (3,345)	\$ (42,361)	\$ (123,720)

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

For the year ended March 31, 2025	Canada Ontario Job Grant	Employment Ontario (Bank St)	Employment Ontario (Moodie Dr)	Employment Ontario (Ogilvie Rd)	Employment ODSP (Bank St)	Employment ODSP (Moodie Dr)	Total
Revenues							
Province of Ontario							
Ministry of Labour, Immigration, Training and Skill Development	\$ 841,257	\$ 3,016,796	\$ 1,508,315	\$ 491,081	\$ 106,871	\$ 173,520	\$ 6,137,840
Rent	-	1,512	5,557	-	-	-	7,069
Miscellaneous	-	11,250	33,984	-	-	-	45,234
Interest income	207	-	-	-	-	-	207
Returnable to funder (Note 15)	(6,300)	(318,429)	(121,200)	(117,683)	(30,589)	(47,155)	(641,356)
Total revenues available	835,164	2,711,129	1,426,656	373,398	76,282	126,365	5,548,994
Expenses							
Salaries and Benefits	103,029	1,629,754	809,610	158,640	57,981	100,119	2,859,133
Travel	-	18,227	2,237	401	109	-	20,974
Communications	586	20,977	8,545	2,405	619	489	33,621
Rent / Lease / Mortgage	783	206,183	185,799	3,575	777	-	397,117
Staff Training	108	45,229	2,510	2,636	305	77	50,865
Advertising and Promotion	372	24,824	743	17,195	172	72	43,378
Services, Repairs and Maintenance	-	2,844	1,868	57,026	-	-	61,738
Professional Services	800	2,500	2,578	-	800	800	7,478
IT Services	1,412	126,526	54,535	21,876	1,385	590	206,324
Purchased Client Services	-	-	-	530	-	-	530
Insurance	339	6,362	3,840	-	194	324	11,059
Employer Incentives - Employment Services	-	54,914	55,928	-	-	-	110,842
Employment Incentives - Canada - Ontario Job Grant	709,661	-	-	-	-	-	709,661
Employment Incentives - ODSP	-	-	-	-	460	2,969	3,429
Employment Incentives - Non-ODSP	-	-	-	-	-	1,577	1,577
Client Support Allowances	-	121,280	84,286	2,501	2,152	1,300	211,519
Other Services	-	4,723	721	-	-	-	5,444
Supplies, Repairs and Maintenance	-	459	94	219	-	-	772
IT Supplies and Equipment	-	22,968	2,021	10,393	373	-	35,755
Other Supplies and Equipment	78	29,830	17,661	36,595	-	458	84,622
Amortization of Tangible Capital Assets	-	11,971	6,278	5,174	-	-	23,423
	817,168	2,329,571	1,239,254	319,166	65,327	108,775	4,879,261
Administration	18,825	381,558	187,402	54,232	10,955	17,590	670,562
Total expenses	835,993	2,711,129	1,426,656	373,398	76,282	126,365	5,549,823
Excess (deficiency) of revenues over expenses	\$ (829)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (829)

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, 2025	Coordinated Access - Community Services	Coordinated Access - Mental Health	Integrated Crisis	Mental Health Lead Agency	Total
Revenues					
Province of Ontario					
Ministry of Children, Community and Social Services	\$ 41,985	\$ -	\$ -	\$ -	\$ 41,985
Ministry of Health	-	601,609	43,050	611,730	1,256,389
Miscellaneous	-	42,553	-	-	42,553
Returnable to funder (Note 15)	-	(93,570)	-	-	(93,570)
Total revenues available	41,985	550,592	43,050	611,730	1,247,357
Expenses					
Salaries and Benefits	18,028	207,322	16,812	392,275	634,437
Travel	-	3,153	-	5,985	9,138
Communications	-	1,737	-	1,852	3,589
Rent / Lease / Mortgage	-	8,000	-	5,374	13,374
Staff Training	-	12,235	-	77,997	90,232
Advertising and Promotion	-	187	-	42	229
Professional Services	-	2,500	800	48,623	51,923
IT Services	-	4,069	25,268	3,070	32,407
Purchased Client Services	25,364	216,516	-	-	241,880
Insurance	-	842	55	928	1,825
Other Services	-	1,604	115	15,911	17,630
IT Supplies and Equipment	-	1,130	-	228	1,358
Other Supplies and Equipment	1,503	25,890	-	136	27,529
Amortization of Tangible Capital Assets	-	80	85	-	165
	44,895	485,265	43,135	552,421	1,125,716
Administration	4,199	55,060	-	61,173	120,432
Total expenses	49,094	540,325	43,135	613,594	1,246,148
Excess (deficiency) of revenues over expenses	\$ (7,109)	\$ 10,267	\$ (85)	\$ (1,864)	\$ 1,209

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, 2025	1Call1Click Project - Mental Health	1Call1Click Project - Coordinated Access	Alliance to End Homelessness	EDI Project	Individual Placement
Revenues					
City of Ottawa					
Grant- Homelessness	\$ -	\$ -	\$ 73,509	\$ -	\$ -
Province of Ontario					
Ministry of Children, Community and Social Services	-	-	-	-	168,519
United Way East Ontario / Centraide Est Ontario	-	-	60,000	-	-
Miscellaneous	327,781	181,370	184,724	31,730	-
Returnable to funder	-	-	(702)	(26,259)	(11,670)
	<u>327,781</u>	<u>181,370</u>	<u>317,531</u>	<u>5,471</u>	<u>156,849</u>
Expenses					
Salaries and Benefits	289,580	163,827	64,203	-	-
Travel	-	1,116	156	-	-
Communications	6,173	1,151	698	-	-
Staff Training	97	-	1,093	-	-
Advertising and Promotion	300	200	-	-	-
Professional Services	-	-	3,223	4,885	-
IT Services	1,940	1,059	145	-	-
Purchased Client Services	-	-	63	-	156,849
Insurance	954	374	227	-	-
Other services	-	-	244,724	-	-
IT Supplies and Equipment	-	-	1,999	-	-
Other Supplies and Equipment	-	29	1,000	-	-
	<u>299,044</u>	<u>167,756</u>	<u>317,531</u>	<u>4,885</u>	<u>156,849</u>
Administration	<u>29,798</u>	<u>16,613</u>	<u>-</u>	<u>586</u>	<u>-</u>
	<u>328,842</u>	<u>184,369</u>	<u>317,531</u>	<u>5,471</u>	<u>156,849</u>
Deficiency of revenues over expenses	\$ (1,061)	\$ (2,999)	\$ -	\$ -	\$ -

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, 2025	Multi- Disciplinary Service Team - CAS	RBC Future Launch	Shelter Diversion	Strengthening Families and Natural Supports	Youth Justice Network	Total
Revenues						
Grant- Homelessness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,509
Province of Ontario						
Ministry of Children, Community and Social Services	-	-	-	-	-	168,519
Ministry of Health	550,000	-	-	-	-	550,000
United Way East Ontario / Centraide Est Ontario	-	-	-	-	-	60,000
Miscellaneous	-	-	-	251	4,430	730,286
YSB Charitable Foundation	-	40,786	12,349	-	-	53,135
Returnable to funder	(78,663)	-	-	-	-	(117,294)
Total revenues available	471,337	40,786	12,349	251	4,430	1,518,155
Expenses						
Salaries and Benefits	170,537	35,756	4,877	-	-	728,780
Travel	2,191	-	-	-	1,246	4,709
Communications	1,515	-	495	-	-	10,032
Staff Training	-	-	6,077	251	-	7,518
Advertising and Promotion	-	-	-	-	-	500
Professional Services	26,224	800	-	-	-	35,132
IT Services	-	-	-	-	-	3,144
Purchased Client Services	266,751	-	-	-	-	423,663
Insurance	1,304	152	-	-	-	3,011
Other Services	-	-	-	-	-	244,724
IT Supplies and Equipment	-	-	-	-	-	1,999
Other Supplies and Equipment	2,815	-	-	-	3,184	7,028
	471,337	36,708	11,449	251	4,430	1,470,240
Administration	-	4,078	1,235	-	-	52,310
Total expenses	471,337	40,786	12,684	251	4,430	1,522,550
Deficiency of revenues over expenses	\$ -	\$ -	\$ (335)	\$ -	\$ -	\$ (4,395)

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, 2025	Carruthers Project	Queen Mary Project	Total
Revenues			
Rental - rent geared to income	\$ 147,042	\$ 174,767	\$ 321,809
Government subsidy - operations	149,856	181,915	331,771
Laundry	1,248	2,773	4,021
Miscellaneous	8,116	1,592	9,708
Interest income	1,303	1,303	2,606
Total revenues available	307,565	362,350	669,915
Expenses			
Amortization	9,654	16,947	26,601
Amortization of Equipment	188	198	386
Bad Debts	17,443	507	17,950
Insurance	21,874	28,130	50,004
Municipal Taxes	3,686	3,096	6,782
	52,845	48,878	101,723
Administrative Overhead			
Salaries and Benefits	20,000	20,000	40,000
Transportation and Communications	5,152	6,289	11,441
Collection Fees	3,544	3,601	7,145
Audit Fees	2,601	2,600	5,201
Other	1,612	2,775	4,387
	32,909	35,265	68,174
Materials and Services			
Maintenance - Salaries and Benefits	46,821	46,820	93,641
Building - General	47,304	49,963	97,267
Electrical Systems	3,157	1,306	4,463
Equipment	146	1,329	1,475
Heating and Plumbing	7,795	11,153	18,948
Waste Removal	4,145	4,876	9,021
Security	21,805	29,329	51,134
Grounds	8,251	8,144	16,395
Painting	-	172	172
	139,424	153,092	292,516
Utilities			
Electricity	9,911	3,137	13,048
Fuel	6,865	9,021	15,886
Water	7,597	13,707	21,304
	24,373	25,865	50,238
Appropriations from the Replacement Reserve (Note 17)	(30,933)	(26,107)	(57,040)
Appropriations to the Replacement Reserve (Note 17)	28,630	48,430	77,060
Total expenses	247,248	285,423	532,671
Excess of revenues over expenses	\$ 60,317	\$ 76,927	\$ 137,244

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	2025
Revenues	
Interest Income	\$ 147,152
Rent	30,000
Miscellaneous	15,242
	<u>192,394</u>
Total revenues available	<u>192,394</u>
Expenses	
Salaries and Benefits	2,356,097
Travel	8,943
Communications	36,292
Rent / Lease / Mortgage	202,451
Utilities / Taxes	30,575
Staff Training	67,217
Advertising and Promotion	37,963
Services, Repairs and Maintenance	131,092
Professional Services	209,629
IT Services	552,171
Insurance	39,444
Other Services	11,624
Supplies, Repairs and Maintenance	545
IT Supplies and Equipment	6,134
Other Supplies and Equipment	28,375
Amortization of Tangible Capital Assets	22,787
	<u>3,741,339</u>
Total expenses	<u>3,741,339</u>
Excess of expenses over revenues before allocation	3,548,945
Allocation to operations (Schedules 1-9)	<u>(3,548,945)</u>
Excess of revenues over expenses	<u>\$ -</u>