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## Independent Auditor's Report

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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, 2021, and the statements of revenues and expenses, changes in net assets (deficiency) and cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of YSB as at March 31, 2021, 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*

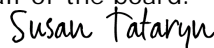
Chartered Professional Accountants, Licensed Public Accountants

Ottawa, Ontario  
July 7, 2021

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

March 31	2021	2020
<b>Assets</b>		
<b>Current</b>		
Cash	\$ 3,093,178	\$ 1,586,044
Accounts receivable	831,530	927,801
Grants receivable	1,313,026	959,625
Prepaid expenses	788,582	102,425
Due from Youth Services Bureau of Ottawa Charitable Foundation (Note 4)	479,359	71
	<u>6,505,675</u>	<u>3,575,966</u>
Tangible capital assets (Note 2)	16,920,716	17,530,118
Cash replacement reserve (Note 20)	1,319,143	1,264,394
	<u>\$24,745,534</u>	<u>\$ 22,370,478</u>
<b>Liabilities and Net Assets (Deficiency)</b>		
<b>Current</b>		
Accounts payable and accrued liabilities (Note 6)	\$ 2,278,556	\$ 1,281,200
Accrued salaries and vacation payable	2,355,752	1,875,385
Grants payable	812,498	438,425
Current portion of long-term debt (Note 9)	258,502	242,487
	<u>5,705,308</u>	<u>3,837,497</u>
Long-term debt (Note 9)	4,983,556	5,076,164
Deferred contributions (Note 7)	1,473,140	711,150
Deferred contributions related to tangible capital assets (Note 8)	8,627,631	8,863,501
	<u>20,789,635</u>	<u>18,488,312</u>
Contractual obligations (Note 10)		
Contingency (Note 11)		
<b>Net Assets (Deficiency)</b>		
Invested in tangible capital assets	3,051,027	3,347,966
Internally restricted reserve (Note 19)	714,701	610,929
Externally restricted replacement reserves (Note 20)	1,319,143	1,264,394
Unrestricted deficiency	<u>(1,128,972)</u>	<u>(1,341,123)</u>
	<u>3,955,899</u>	<u>3,882,166</u>
	<u>\$24,745,534</u>	<u>\$ 22,370,478</u>

On behalf of the Board:



Director

DocuSigned by:



Director

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

For the year ended March 31	Invested in Tangible Capital Assets	Internally Restricted Reserve	Externally Restricted Replacement Reserves	Unrestricted	2021	2020
Balance, beginning of the year	\$ 3,347,966	\$ 610,929	\$ 1,264,394	\$ (1,341,123)	\$ 3,882,166	\$ 2,448,782
Excess (deficiency) of revenues over expenses	-	-	-	18,984	18,984	(164,205)
Remeasurements (Note 15)	-	-	-	-	-	1,543,800
Appropriations from replacement reserves (Note 20)	-	-	-	-	-	(2,672)
Appropriations to replacement reserves (Note 20)	-	-	47,460	-	47,460	31,860
Restricted interest income from the replacement reserves (Note 20)	-	-	7,289	-	7,289	24,601
Amortization of tangible capital assets (Note 2)	(1,051,277)	-	-	1,051,277	-	-
Amortization of deferred contributions related to tangible capital assets (Note 8)	562,535	-	-	(562,535)	-	-
Loss on disposal of tangible capital assets	(2,213)	-	-	2,213	-	-
Invested in tangible capital assets	444,088	-	-	(444,088)	-	-
Increase of long-term debt related to tangible capital assets	76,593	-	-	(76,593)	-	-
Capital contributions received and deferred	(326,665)	-	-	326,665	-	-
Internal restrictions - appropriations to reserve (Note 19)	-	123,429	-	(123,429)	-	-
Expenses for approved projects - administration (Note 19)	-	(19,657)	-	19,657	-	-
<b>Balance, end of the year</b>	<b>\$ 3,051,027</b>	<b>\$ 714,701</b>	<b>\$ 1,319,143</b>	<b>\$ (1,128,972)</b>	<b>\$ 3,955,899</b>	<b>\$ 3,882,166</b>

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	2021	2020
Program revenues (Schedules 1-9)	<u>\$32,088,927</u>	<u>\$ 30,202,767</u>
Program expenses (Schedules 1-9)		
Salaries and Benefits	19,973,427	19,167,668
Travel	33,718	160,615
Communications	193,272	190,481
Rent / Lease / Mortgage	1,725,594	1,457,570
Utilities / Taxes	223,376	197,684
Staff Training	193,198	204,569
Advertising and Promotion	38,098	32,508
Services, Repairs and Maintenance	1,056,013	754,011
Professional Services	478,326	298,040
IT Services	450,242	270,901
Purchased Client Services	1,014,143	1,154,876
Insurance	184,438	165,237
Employer Incentives - Employment Services	353,625	360,584
Employment Incentives - Employing Youth Talent Initiative	-	57,000
Employment Incentives - Canada - Ontario Job Grant	938,203	793,430
Employment Incentives - Youth Employment and Skills Strategy	15,247	-
Employment Incentives - Youth Job Connection	602,404	1,088,086
Employment Incentives - Youth Job Connection - Summer	121,984	178,034
Client Support Allowances	24,903	18,731
Other Services	265,488	261,393
Supplies, Repairs and Maintenance	65,174	35,731
IT Supplies and Equipment	105,469	37,177
Other Supplies and Equipment	1,027,389	666,934
Amortization of Tangible Capital Assets	157,196	146,578
	<u>29,240,927</u>	<u>27,697,838</u>
Administration (Schedule 10)	<u>2,829,016</u>	<u>2,669,134</u>
Total program expenses	<u>32,069,943</u>	<u>30,366,972</u>
Excess (deficiency) of revenues over expenses	<u>\$ 18,984</u>	<u>\$ (164,205)</u>

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

For the year ended March 31	2021	2020
<b>Cash flows from operating activities</b>		
Excess (deficiency) of revenues over expenses	\$ 18,984	\$ (164,205)
Items not affecting cash:		
Amortization of tangible capital assets	1,051,277	950,941
Amortization of deferred contributions related to tangible capital assets	(562,535)	(487,762)
Loss on disposal of tangible capital assets	2,213	15,840
	<u>509,939</u>	<u>314,814</u>
Changes in non-cash working capital:		
Accounts receivable	96,271	15,602
Grants receivable	(353,401)	(153,171)
Prepaid expenses	(686,157)	(16,478)
Accounts payable and accrued liabilities	997,354	(1,899,410)
Accrued salaries and vacation payable	480,367	330,741
Grants payable	374,073	(51,973)
Deferred contributions	761,990	(2,207,284)
	<u>2,180,436</u>	<u>(3,667,159)</u>
<b>Cash flows from investing activities</b>		
Construction of tangible capital assets	-	(4,278,935)
Acquisition of tangible capital assets	(444,088)	(90,829)
Advances to Youth Services Bureau of Ottawa Charitable Foundation	(1,002,317)	(1,508,696)
Repayments from Youth Services Bureau of Ottawa Charitable Foundation	523,028	1,735,170
	<u>(923,377)</u>	<u>(4,143,290)</u>
<b>Cash flows from financing activities</b>		
Proceeds of long-term debt	176,976	2,948,022
Repayments of long-term debt	(253,566)	(220,038)
Increase in deferred contributions related to tangible capital assets	326,665	5,724,810
	<u>250,075</u>	<u>8,452,794</u>
Net increase in cash	1,507,134	642,345
Cash, beginning of the year	1,586,044	943,699
Cash, end of the year	<u>\$ 3,093,178</u>	<u>\$ 1,586,044</u>

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

March 31, 2021

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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>



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

March 31, 2021

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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>										

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

March 31, 2021

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1. Accounting Policies (continued)

**Contributed Materials**      Contributed materials which are used in the normal course of YSB's operations are not recognized in the financial statements as there are no significant effects on YSB's operations.

**Allocation of Expenses**      YSB allocates its expenses to the applicable funding agreements, to the extent that such costs are included as an eligible expense.

Staff travel and office expenses included in other supplies and equipment are allocated specifically to the funding agreement to which they relate. Salaries and benefits and rent / lease / mortgage are allocated on the following basis to the extent the related funding agreement includes such costs as eligible expenses:

- Salaries and benefits: prorated to the number of hours worked for each program in relation to the specific position funded, except for senior management which are allocated in accordance with the budget.

- Rent / lease / mortgage: prorated to the approximate floor area occupied by each program unless related specifically to a funder.

The allocation of administration (Schedule 10) to each individual program (Schedules 1 to 9) is based on direct program costs.

**Employee Future Benefits**      Effective January 1, 2018, YSB is participating in a multi-employer plan and has adopted the defined contribution plan accounting principles for this plan.

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

March 31, 2021

2. Tangible Capital Assets

	2021		2020	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 3,034,777	\$ -	\$ 3,034,777	\$ -
Buildings	25,865,585	12,618,168	25,890,504	11,748,283
Computer equipment	1,335,681	1,130,212	1,118,191	1,028,175
Leasehold improvements	275,449	175,881	170,641	170,641
Office equipment and furniture	2,193,441	1,944,516	2,124,729	1,890,873
Vehicles	198,365	113,805	244,890	215,642
	<u>\$32,903,298</u>	<u>\$15,982,582</u>	<u>\$ 32,583,732</u>	<u>\$ 15,053,614</u>
Net carrying amount		<u>\$16,920,716</u>		<u>\$ 17,530,118</u>

During the year, total amortization of tangible capital assets was \$1,051,277 (2020 - \$950,941).

3. Properties Owned by YSB

As of March 31, 2021, 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

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

March 31, 2021

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4. Due from Youth Services Bureau of Ottawa Charitable Foundation and Related Party Transactions

On October 28, 2009, YSB incorporated without share capital under the laws of Ontario, the Youth Services Bureau of Ottawa Charitable Foundation (the "Foundation"). The Foundation was established to raise, receive, maintain and manage funds that are to be distributed solely to benefit YSB in undertaking its mandate. The Foundation was granted registered charity status on January 25, 2010 under the Income Tax Act and, as such is exempt from income taxes.

The Foundation is related to YSB. YSB's influence over the Foundation is established as follows:

- i) The Executive Director and the Chair of YSB's Board of Directors are members of the Foundation's Board of Directors. The Foundation has approved a maximum of 19 board members;
- ii) The 16 member Board of Directors of YSB are members of the Foundation. The Foundation has a total membership of 35; and
- iii) A memorandum of understanding was developed between YSB and the Foundation, outlining the roles and responsibilities of each party.

During the year, YSB incurred total costs of \$392,638 (2020 - \$421,983), 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 \$283,013 (2020 - \$335,325) from the Foundation for Community Services and \$326,666 (2020 - \$751,389) for the Riverside Project capital campaign.

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

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

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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, 2021, 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 mortgagee.

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

March 31, 2021

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6. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities are government remittances payable of \$211,841 (2020 - \$168,872).

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7. Deferred Contributions

YSB receives funds as restricted contributions from various agencies as well as for other services rendered to other parties. The excess funds received over the expenses incurred in the course of these activities belong to YSB and are recorded as deferred contributions and recognized as revenue when the related expenses are incurred in future years. The variations in the balance of deferred contributions is as follows:

	<u>2021</u>	<u>2020</u>
Balance, beginning of the year	\$ 711,150	\$ 2,918,434
Less: amounts recognized as revenue in the year	(554,357)	(507,123)
Less: amounts transferred to deferred contributions related to tangible capital assets	-	(2,238,040)
Plus: amounts received in the year and deferred	<u>1,316,347</u>	<u>537,879</u>
Balance, end of the year	<u>\$ 1,473,140</u>	<u>\$ 711,150</u>

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8. Deferred Contributions Related to Tangible Capital Assets

Deferred contributions related to tangible capital assets represent restricted contributions received specifically for the purchase of tangible capital assets. The variations in the balance of deferred contributions related to tangible capital assets is as follows:

	<u>2021</u>	<u>2020</u>
Balance, beginning of the year	\$ 8,863,501	\$ 3,626,453
Plus: amount transferred from deferred contributions	-	2,238,040
Plus: amount received during the year	326,665	3,486,770
Less: amounts recognized as revenue in the year	<u>(562,535)</u>	<u>(487,762)</u>
Balance, end of the year	<u>\$ 8,627,631</u>	<u>\$ 8,863,501</u>

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

March 31, 2021

9. Long-term Debt

	2021	2020
120-128 Carruthers Avenue, Ottawa (Non-Profit Housing Apartments) First mortgage, 2.39%, renewable March 1, 2023, payable by monthly instalments of \$5,572, principal and interest, secured by the property with a net book value of \$257,000.	\$ 421,314	\$ 477,449
580-582 Queen Mary Street, Ottawa (Non-Profit Housing Apartments) First mortgage, 2.68%, renewable February 1, 2025, payable by monthly instalments of \$7,675, principal and interest, secured by the property with a net book value of \$291,545.	724,126	795,882
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 \$1,416,118 and the security disclosed in Note 5.	997,584	1,082,530
2887 Riverside Drive, Ottawa (Non-Profit Housing Apartments) First mortgage, 1.72%, renewable January 1, 2030, payable by monthly instalments of \$7,758, principal and interest, secured by the property with a net book value of \$9,110,398.	3,094,980	2,948,022
Vehicle loan, 3.49%, due November 14, 2021, payable by monthly instalments of \$514, principal and interest, secured by a vehicle with a net book value of \$6,640.	4,054	14,768
	5,242,058	5,318,651
Less: Current portion of long-term debt	258,502	242,487
	\$ 4,983,556	\$ 5,076,164

The principal payments for the next five years amount to: 2022, \$258,502; 2023, \$264,814; 2024, \$271,282; 2025, \$277,911; 2026, \$284,705. 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.

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

March 31, 2021

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10. Contractual Obligations

YSB has operating leases for its premises at \$59,699 per month expiring between July 2022 and September 2030, a vehicle lease at \$402 per month expiring December 2021, and various equipment under leases at \$5,521 per month expiring between October 2021 and May 2024. YSB also signed a three year IT service agreement, expiring in February 2023. The payment is \$26,758 per month, including HST.

Future minimum payments total \$4,596,742 and include the following payments over the next five years:

2022	\$ 1,055,064
2023	\$ 871,668
2024	\$ 470,622
2025	\$ 456,622
2026	\$ 455,551
Thereafter	\$ 1,287,215

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11. Contingency

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

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12. Uncertainty due to COVID-19

During the year, COVID-19 continued to disrupt economic activities and supply chains. While some programs were impacted, YSB continued to operate its key essential programs and additional funding was received for COVID relief as outlined in Note 14. Subsequent to year end, there has been no major change to the impact of COVID-19 and no cuts to funding are anticipated by management. If the impact of COVID-19 continues, there could be further effects on YSB and its programs that could impact its operations. At this time, the full potential impact of COVID-19 on YSB is not known.

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13. Economic Dependence

YSB receives 90% (2020 - 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.

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

March 31, 2021

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14. COVID-19 One-Time Funding received

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

	Revenues	Deferred	Return to funder	2021 Total
City of Ottawa	\$ 384,076	\$ 69,399	\$ -	\$ 453,475
Province of Ontario				
Ministry of Health	546,202	970,450	34,700	1,551,352
Ministry of Children, Community and Social Services	518,633	-	-	518,633
Government of Canada	25,000	-	-	25,000
United Way East Ontario / Centraide Est Ontario	45,197	5,340	5,463	56,000
	<u>\$ 1,519,108</u>	<u>\$ 1,045,189</u>	<u>\$ 40,163</u>	<u>\$ 2,604,460</u>

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15. Statement of Cash Flows

Investing and financing activities that do not have a direct impact on current cash flows are excluded from the statement of cash flows. The following summarizes significant non-cash transactions during the year:

	2021	2020
Decrease in defined benefit liability	\$ -	\$ (1,543,800)
Increase in unrestricted net assets	\$ -	\$ 1,543,800

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

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16. Financial Instruments

Liquidity risk

YSB is exposed to the liquidity risk mainly in respect of accounts payable and accrued liabilities, accrued salaries and vacation payable, grants payable and the current portion long-term debt.

YSB manages its liquidity risk by constantly monitoring forecasted and actual cash flows and financial liability maturities and having an available line of credit as disclosed in Note 5.

Credit risk

YSB is exposed to credit risk for its accounts and grants receivable. The majority of YSB's receivables are from government sources and funds held by a third party. YSB works to ensure they meet all eligibility criteria in order to qualify to receive the corresponding funding. YSB reviews the statement related to funds held by a third party on a regular basis.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Fixed interest instruments subject YSB to a fair value risk as fair value fluctuates inversely to changes in market interest rates.

There have not been any changes to the risks from the prior year except for potential risk fluctuations in the future due to the uncertainty caused by COVID-19

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17. Defined Benefit Liability and Employee Future Benefits

Description of the benefit plan

YSB provided retirement benefits for its employees under a defined benefit pension plan. The plan provided benefits that are based on a contribution of years of service and a percentage of the participants' plan earnings.

On January 1, 2018, the merger with a larger multi-employer plan, Colleges of Applied Arts and Technology Pension Plan (the "CAAT plan") was approved by the members of the YSB pension plan. The merger was approved by the Financial Services Regulatory Authority of Ontario ("FSRA"). All contributions made after January 1, 2018 were made to the CAAT plan.

The employer contributions to the defined benefit pension plan for the year is \$1,627,815 (2020 - \$1,617,453).

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18. Service Provider Agreements

YSB, as a service provider for the Ontario Ministry of Children, Community and Social Services and Ministry of Health ("the Ministry"), operates four service contracts with the Ministry. One requirement of the service contracts is the production by management of a report - Transfer Payment Annual Reconciliation and an Annual Information Return (for Housing) - which shows a summary by service of all revenues and expenses and any resulting surplus or deficit that relates to the service contracts.

The information in these reports is presented in accordance with the Ministry's technical instructions, which include a basis of accounting which differs from Canadian accounting standards for not-for-profit organizations applied in these financial statements.

These reports show the following services to be in a surplus position as at March 31, 2021.

Ministry of Children, Community and Social Services	
Partner Facility Renewal	\$ 587
Ministry of Health	
Intensive Services	329,169
System Management (Eating Disorders)	1,300
System Management (Business Intelligence)	31,372
	<u>\$ 361,841</u>

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

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19. Internally Restricted Net Assets - Reserve

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

In the current year, \$19,657 (2020 - \$31,214) 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 \$123,429 (2020 - \$105,782).

The Board also approved a transfer from internally restricted reserve to unrestricted net assets of \$nil (2020 - \$84,935) to cover major renovation costs.

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20. 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 \$7,204 (2020 - \$24,601).

During the year, appropriations to the replacement reserve of \$24,060 (2020 - \$24,060) were made. Appropriations from the replacement reserve of \$nil (2020 - \$2,672) 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 \$85 (2020 - \$nil).

During the year, appropriations to the replacement reserve of \$23,400 (2020 - \$7,800).

The balance of externally restricted net assets includes the following:

	2021	2020
Non-Profit Housing - Ministry of Children, Community and Social Services	\$ 1,287,858	\$ 1,256,594
Affordable Housing - Canada Mortgage and Housing Corporation and the City of Ottawa	31,285	7,800
	\$ 1,319,143	\$ 1,264,394

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21. 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 2020 with the Government of Ontario, and it is available as the following website: [www.fin.gov.on.ca](http://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, 2021	Service Coordination	Intensive Family Support	Wraparound	Youth Mental Health Walk-In Clinic	Youth and Family Counselling	Bridges Program	Total
<b>Revenues</b>							
City of Ottawa	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ 80,000
Province of Ontario							
Ministry of Health	400,260	565,504	123,305	471,288	1,422,448	501,346	3,484,151
United Way East Ontario / Centraide Est							
Ontario	-	-	-	-	446	-	446
Miscellaneous	674	1,728	51,000	-	5,864	-	59,266
<b>Total revenues available</b>	<b>400,934</b>	<b>567,232</b>	<b>174,305</b>	<b>551,288</b>	<b>1,428,758</b>	<b>501,346</b>	<b>3,623,863</b>
<b>Expenses</b>							
Salaries and Benefits	291,571	482,176	165,420	457,321	807,453	408,605	2,612,546
Travel	-	487	671	89	104	145	1,496
Communications	1,211	4,297	294	3,932	18,349	4,811	32,894
Rent / Lease / Mortgage	29,911	28,382	-	34,190	242,376	36,000	370,859
Utilities / Taxes	-	-	-	-	3,245	-	3,245
Staff Training	456	1,772	291	1,278	4,474	454	8,725
Advertising and Promotion	-	200	46	2,050	5,267	-	7,563
Services, Repairs and Maintenance	-	-	-	-	51,747	-	51,747
Professional Services	5,100	2,412	-	2,100	20,831	38	30,481
IT Services	344	4,387	688	3,093	36,387	5,869	50,768
Purchased Client Services	31,172	-	200	-	252	-	31,624
Insurance	1,726	1,550	364	2,111	6,437	1,101	13,289
Other Services	1,679	1,836	56	1,173	19,797	675	25,216
Supplies, Repairs and Maintenance	-	52	-	132	7,815	9	8,008
IT Supplies and Equipment	-	983	318	1,045	5,264	2,221	9,831
Other Supplies and Equipment	-	1,437	116	80	29,333	1,625	32,591
Amortization of Tangible Capital Assets	-	1,597	-	320	16,449	5,612	23,978
	363,170	531,568	168,464	508,914	1,275,580	467,165	3,314,861
Administration	38,445	56,550	17,230	55,129	145,058	43,861	356,273
<b>Total expenses</b>	<b>401,615</b>	<b>588,118</b>	<b>185,694</b>	<b>564,043</b>	<b>1,420,638</b>	<b>511,026</b>	<b>3,671,134</b>
<b>Excess (deficiency) of revenues over expenses</b>	<b>\$ (681)</b>	<b>\$ (20,886)</b>	<b>\$ (11,389)</b>	<b>\$ (12,755)</b>	<b>\$ 8,120</b>	<b>\$ (9,680)</b>	<b>\$ (47,271)</b>

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, 2021	Step Up Step Down	Mobile Crisis	Section 23 Classroom	Total
Revenues				
Province of Ontario				
Ministry of Health	\$ 982,070	\$ 1,317,659	\$ 250,825	\$ 2,550,554
Returnable to funder (Note 18)	(320,182)	-	(8,987)	(329,169)
Total revenues available	661,888	1,317,659	241,838	2,221,385
Expenses				
Salaries and Benefits	133,681	1,078,947	214,355	1,426,983
Travel	130	-	136	266
Communications	3,674	16,437	664	20,775
Rent / Lease / Mortgage	-	42,747	-	42,747
Utilities / Taxes	8,142	-	-	8,142
Staff Training	1,072	2,063	298	3,433
Advertising and Promotion	1,318	450	-	1,768
Services, Repairs and Maintenance	190,163	-	-	190,163
Professional Services	6,673	2,242	800	9,715
IT Services	45,751	12,836	3,651	62,238
Purchased Client Services	689	-	-	689
Insurance	6,038	7,648	931	14,617
Other Services	11,334	12,009	784	24,127
Supplies, Repairs and Maintenance	202	366	11	579
IT Supplies and Equipment	3,400	2,002	920	6,322
Other Supplies and Equipment	10,842	506	1,831	13,179
Amortization of Tangible Capital Assets	24,271	1,771	-	26,042
	447,380	1,180,024	224,381	1,851,785
Administration	66,059	131,766	24,184	222,009
Total expenses	513,439	1,311,790	248,565	2,073,794
Excess (deficiency) of revenues over expenses	\$ 148,449	\$ 5,869	\$ (6,727)	\$ 147,591

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, 2021	Anger Management	Community Reintegration	Mental Health Court Worker	Provincial Reintegration Funds	Sherwood Youth Center	William Hay Centre	Youth Justice Trans- portation	Total
Revenues								
Province of Ontario								
Ministry of Children, Community and Social Services	\$ 110,509	\$ 335,408	\$ 49,493	\$ -	\$ 1,434,560	\$ 6,612,383	\$ 323,468	\$ 8,865,821
Other	-	-	-	29,385	-	-	-	29,385
Miscellaneous	1,269	2,288	-	-	47,957	187,355	132	239,001
YSB Charitable Foundation	-	-	-	-	-	57,138	-	57,138
<b>Total revenues available</b>	<b>111,778</b>	<b>337,696</b>	<b>49,493</b>	<b>29,385</b>	<b>1,482,517</b>	<b>6,856,876</b>	<b>323,600</b>	<b>9,191,345</b>
Expenses								
Salaries and Benefits	97,585	293,316	26,643	-	1,277,741	5,651,834	152,296	7,499,415
Travel	142	816	-	-	181	141	782	2,062
Communications	624	1,907	949	-	4,512	24,964	922	33,878
Staff Training	-	456	-	-	1,265	8,156	-	9,877
Advertising and Promotion	-	600	-	-	500	5,122	441	6,663
Services, Repairs and Maintenance	-	-	-	-	6,979	44,811	11,958	63,748
Professional Services	800	800	800	-	8,531	26,774	2,100	39,805
IT Services	573	1,032	448	-	3,540	28,718	150	34,461
Purchased Client Services	-	-	-	28,481	21,356	82,933	-	132,770
Insurance	367	1,102	367	-	5,610	30,378	3,665	41,489
Other Services	-	-	-	-	7,315	67,126	8,454	82,895
Supplies, Repairs and Maintenance	-	-	-	-	844	14,645	2,815	18,304
IT Supplies and Equipment	295	87	395	-	-	10,659	-	11,436
Other Supplies and Equipment	62	58	-	904	18,593	311,755	1,454	332,826
Amortization of Tangible Capital Assets	28	473	-	-	6,733	31,171	14,891	53,296
	100,476	300,647	29,602	29,385	1,363,700	6,339,187	199,928	8,362,925
Administration	11,039	33,448	3,772	-	139,531	629,567	26,575	843,932
<b>Total expenses</b>	<b>111,515</b>	<b>334,095</b>	<b>33,374</b>	<b>29,385</b>	<b>1,503,231</b>	<b>6,968,754</b>	<b>226,503</b>	<b>9,206,857</b>
Excess (deficiency) of revenues over expenses	\$ 263	\$ 3,601	\$ 16,119	\$ -	\$ (20,714)	\$ (111,878)	\$ 97,097	\$ (15,512)

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, 2021	Downtown Drop-In	Michelle Heights Drop-In	Youth Engagement	Young Men's Shelter	Young Women's Shelter	Total
Revenues						
City of Ottawa						
Grant- homelessness	\$ 2,468	\$ -	\$ -	\$ 487,971	\$ 572,030	\$ 1,062,469
Community funding	1,152,456	40,974	73,274	-	-	1,266,704
Hostel per diem	-	-	-	349,073	338,628	687,701
Purchase of service	10,750	-	-	-	-	10,750
Other	8,010	-	-	3,553	6,284	17,847
Province of Ontario						
Ministry of Children, Community and Social Services	-	-	-	483,446	413,335	896,781
Children's Aid Society of Ottawa	-	-	-	26,215	1,905	28,120
United Way East Ontario / Centraide Est Ontario	-	-	-	56,968	56,969	113,937
Rent	-	-	-	110,111	144,360	254,471
Miscellaneous	3,082	-	-	138,066	108,177	249,325
YSB Charitable Foundation	1,229	1,165	-	43,845	587	46,826
Returnable to funder	-	-	-	-	(587)	(587)
<b>Total revenues available</b>	<b>1,177,995</b>	<b>42,139</b>	<b>73,274</b>	<b>1,699,248</b>	<b>1,641,688</b>	<b>4,634,344</b>
Expenses						
Salaries and Benefits	698,483	24,862	54,718	1,169,345	1,128,103	3,075,511
Travel	4,779	-	-	1,332	990	7,101
Communications	10,439	-	874	11,322	11,439	34,074
Rent / Lease / Mortgage	56,006	-	10,000	136,616	106,796	309,418
Utilities / Taxes	19,117	-	-	37,250	32,989	89,356
Staff Training	558	-	-	1,135	347	2,040
Advertising and Promotion	665	-	9	346	546	1,566
Services, Repairs and Maintenance	98,016	-	-	83,888	82,351	264,255
Professional Services	23,007	800	800	2,438	2,203	29,248
IT Services	27,534	120	602	17,875	16,665	62,796
Purchased Client Services	16,772	11,609	4,296	30,561	25,369	88,607
Insurance	8,519	78	400	20,295	18,315	47,607
Other Services	5,306	-	-	8,252	8,216	21,774
Supplies, Repairs and Maintenance	4,493	-	-	3,828	5,179	13,500
IT Supplies and Equipment	1,854	-	-	1,174	1,423	4,451
Other Supplies and Equipment	66,289	-	-	33,717	38,220	138,226
Amortization of Tangible Capital Assets	9,308	-	204	7,787	6,373	23,672
	1,051,145	37,469	71,903	1,567,161	1,485,524	4,213,202
Administration	117,023	4,214	7,327	139,032	138,786	406,382
<b>Total expenses</b>	<b>1,168,168</b>	<b>41,683</b>	<b>79,230</b>	<b>1,706,193</b>	<b>1,624,310</b>	<b>4,619,584</b>
<b>Excess (deficiency) of revenues over expenses</b>	<b>\$ 9,827</b>	<b>\$ 456</b>	<b>\$ (5,956)</b>	<b>\$ (6,945)</b>	<b>\$ 17,378</b>	<b>\$ 14,760</b>

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, 2021	Housing Alumni	Housing Supports for Youth	Ron Kolbus Housing	Housing Based Case Managers	Riverside Apartments	Riverside Supportive Housing	Total
<b>Revenues</b>							
City of Ottawa							
Grant - homelessness	\$ -	\$ 296,592	\$ 5,621	\$ 208,808	\$ 19,150	\$ 535,321	\$ 1,065,492
Other	-	1,741	2,907	4,487	3,784	4,766	17,685
Province of Ontario							
Ministry of Children, Community and Social Services	66,800	-	-	-	-	-	66,800
Rent	-	-	213,772	-	379,882	-	593,654
Miscellaneous	-	818	77,595	-	245,448	-	323,861
Interest income	-	-	194	-	-	-	194
<b>Total revenues available</b>	<b>66,800</b>	<b>299,151</b>	<b>300,089</b>	<b>213,295</b>	<b>648,264</b>	<b>540,087</b>	<b>2,067,686</b>
<b>Expenses</b>							
Salaries and Benefits	72,816	270,319	32,554	130,695	46,203	423,028	975,615
Travel	-	466	3,197	1,517	-	1,104	6,284
Communications	-	1,868	1,352	1,246	5,809	3,514	13,789
Rent / Lease / Mortgage	-	-	78,301	3,584	448,239	30,000	560,124
Utilities / Taxes	-	-	23,260	-	54,576	-	77,836
Staff Training	-	456	456	178	-	768	1,858
Advertising and Promotion	-	-	-	-	642	-	642
Services, Repairs and Maintenance	-	-	74,340	-	105,741	17,604	197,685
Professional Services	-	2,463	1,250	286	14,573	1,000	19,572
IT Services	4,137	1,116	4,842	2,570	4,930	4,683	22,278
Purchased Client Services	-	-	-	1,854	-	1,325	3,179
Insurance	905	1,168	10,774	771	12,356	1,644	27,618
Other Services	167	-	22,706	-	7,234	500	30,607
Supplies, Repairs and Maintenance	-	80	3,559	98	2,557	661	6,955
IT Supplies and Equipment	-	26	1,325	3,211	-	407	4,969
Other Supplies and Equipment	-	3,871	2,125	25,390	708	8,740	40,834
Amortization of Tangible Capital Assets	156	408	586	-	-	211	1,361
	78,181	282,241	260,627	171,400	703,568	495,189	1,991,206
Administration	6,680	26,380	17,000	21,472	16,181	53,850	141,563
<b>Total expenses</b>	<b>84,861</b>	<b>308,621</b>	<b>277,627</b>	<b>192,872</b>	<b>719,749</b>	<b>549,039</b>	<b>2,132,769</b>
<b>Excess (deficiency) of revenues over expenses</b>	<b>\$ (18,061)</b>	<b>\$ (9,470)</b>	<b>\$ 22,462</b>	<b>\$ 20,423</b>	<b>\$ (71,485)</b>	<b>\$ (8,952)</b>	<b>\$ (65,083)</b>



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, 2021	Employment Ontario (Bank St)	Employment Ontario (Moodie Dr)	Youth Job Connection (Bank St)	Youth Job Connection (Moodie Dr)	Total
<b>Revenues</b>					
Province of Ontario					
Ministry of Labour, Training and Skills Development	\$ 2,953,923	\$ 865,431	\$ 1,837,781	\$ 254,688	\$ 5,911,823
United Way East Ontario / Centraide Est Ontario	-	-	338	-	338
Miscellaneous	52,823	5,918	6,404	-	65,145
YSB Charitable Foundation	1,803	3,720	198	-	5,721
Interest income	266	91	200	29	586
Returnable to funder (Note 18)	(266)	(586)	(7,564)	(25,690)	(34,106)
<b>Total revenues available</b>	<b>3,008,549</b>	<b>874,574</b>	<b>1,837,357</b>	<b>229,027</b>	<b>5,949,507</b>
<b>Expenses</b>					
Salaries and Benefits	1,184,102	483,643	832,330	111,397	2,611,472
Travel	574	271	5	-	850
Communications	19,613	7,972	7,502	624	35,711
Rent / Lease / Mortgage	200,044	122,645	62,951	3,000	388,640
Staff Training	34,175	2,089	7,628	-	43,892
Advertising and Promotion	10,115	9,213	237	100	19,665
Services, Repairs and Maintenance	7,779	29,573	-	-	37,352
Professional Services	5,145	6,388	9,059	-	20,592
IT Services	43,066	34,769	29,410	449	107,694
Purchased Client Services	-	440	5,335	-	5,775
Insurance	5,354	2,696	3,384	485	11,919
Employer Incentives - Employment Services	280,310	73,315	-	-	353,625
Employment Incentives - Canada - Ontario Job Grant	938,203	-	-	-	938,203
Employment Incentives - Youth Job Connection	-	-	530,213	72,191	602,404
Employment Incentives - Youth Job Connection - Summer	-	-	105,971	16,013	121,984
Client Support Allowances	18,913	5,990	-	-	24,903
Other Services	2,073	-	1,649	-	3,722
Supplies, Repairs and Maintenance	86	-	13,631	-	13,717
IT Supplies and Equipment	6,280	2,030	3,572	-	11,882
Other Supplies and Equipment	18,049	6,984	38,126	-	63,159
Amortization of Tangible Capital Assets	11,709	4,515	2,937	-	19,161
	2,785,590	792,533	1,653,940	204,259	5,436,322
<b>Administration</b>	<b>259,169</b>	<b>119,290</b>	<b>224,071</b>	<b>26,400</b>	<b>628,930</b>
<b>Total expenses</b>	<b>3,044,759</b>	<b>911,823</b>	<b>1,878,011</b>	<b>230,659</b>	<b>6,065,252</b>
<b>Deficiency of revenues over expenses</b>	<b>\$ (36,210)</b>	<b>\$ (37,249)</b>	<b>\$ (40,654)</b>	<b>\$ (1,632)</b>	<b>\$ (115,745)</b>

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, 2021	Coordinated Access	Integrated Crisis	Lead Agency	Suicide Prevention Coordinator	Total
<b>Revenues</b>					
City of Ottawa	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
Province of Ontario					
Ministry of Children, Community and Social Services	605,042	-	-	-	605,042
Ministry of Health	668,305	41,000	643,815	24,900	1,378,020
Miscellaneous	18,390	-	-	25,000	43,390
YSB Charitable Foundation	-	-	-	6,151	6,151
Returnable to funder (Note 18)	-	-	(1,300)	-	(1,300)
<b>Total revenues available</b>	<b>1,291,737</b>	<b>41,000</b>	<b>642,515</b>	<b>81,051</b>	<b>2,056,303</b>
<b>Expenses</b>					
Salaries and Benefits	399,348	14,670	345,959	66,812	826,789
Travel	2,561	-	-	-	2,561
Communications	3,294	1,576	1,305	779	6,954
Rent / Lease / Mortgage	22,000	-	-	-	22,000
Staff Training	26,421	-	66,792	260	93,473
Advertising and Promotion	55	-	-	-	55
Professional Services	2,100	800	147,733	800	151,433
IT Services	3,183	23,798	850	208	28,039
Purchased Client Services	437,406	-	2,008	100	439,514
Insurance	1,572	53	1,417	274	3,316
Other Services	25	103	16,457	62	16,647
IT Supplies and Equipment	1,826	-	-	-	1,826
Other Supplies and Equipment	286,916	-	1,285	-	288,201
Amortization of Tangible Capital Assets	2,552	206	688	688	4,134
	1,189,259	41,206	584,494	69,983	1,884,942
<b>Administration</b>	<b>110,791</b>	<b>-</b>	<b>58,264</b>	<b>8,105</b>	<b>177,160</b>
<b>Total expenses</b>	<b>1,300,050</b>	<b>41,206</b>	<b>642,758</b>	<b>78,088</b>	<b>2,062,102</b>
<b>Excess (deficiency) of revenues over expenses</b>	<b>\$ (8,313)</b>	<b>\$ (206)</b>	<b>\$ (243)</b>	<b>\$ 2,963</b>	<b>\$ (5,799)</b>

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, 2021	Anti-Racism Initiative	Business Intelligence Solution	COVID-19 Fall Emergency Preparedness	Housing First for Youth	Individual Placement	Making the Shift	Mental Health Crisis Review	One Call One Click Project
<b>Revenues</b>								
City of Ottawa								
Grant- homelessness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community funding	38,204	-	-	-	-	-	-	-
Other	-	-	-	-	-	2,812	-	96,059
Province of Ontario								
Ministry of Children, Community and Social Services	-	-	-	-	164,963	-	-	-
Ministry of Health	-	34,100	454,581	-	-	-	-	-
United Way East Ontario / Centraide Est Ontario	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	32,655	14	555,148	74,090	-
YSB Charitable Foundation	-	-	-	-	-	-	-	-
Returnable to funder (Note 18)	-	(31,372)	-	(7,313)	-	-	-	-
<b>Total revenues available</b>	<b>38,204</b>	<b>2,728</b>	<b>454,581</b>	<b>25,342</b>	<b>164,977</b>	<b>557,960</b>	<b>74,090</b>	<b>96,059</b>
<b>Expenses</b>								
Salaries and Benefits	15,300	-	271,675	3,478	-	377,339	-	-
Travel	-	-	-	-	-	12,153	-	-
Communications	-	-	-	-	-	3,162	628	-
Rent / Lease / Mortgage	-	-	-	-	-	1,012	-	-
Utilities / Taxes	-	-	-	-	-	-	-	-
Staff Training	-	-	23,225	6,600	-	-	-	-
Advertising and Promotion	-	-	-	46	-	-	-	-
Services, Repairs and Maintenance	-	-	16,193	-	-	-	-	-
Professional Services	19,084	-	1,871	3,712	-	800	72,992	4,520
IT Services	-	2,728	14,900	63	-	678	470	56,716
Purchased Client Services	-	-	30,334	1,960	164,977	107,324	-	-
Insurance	-	-	-	-	-	951	-	-
Employment Incentive - Youth Employment and Skills Strategy	-	-	-	-	-	-	-	-
Supplies, Repairs and Maintenance	-	-	-	-	-	-	-	-
IT Supplies and Equipment	-	-	14,370	-	-	1,627	-	34,823
Other Supplies and Equipment	-	-	82,013	-	-	22,125	-	-
Amortization of Tangible Capital Assets	-	-	-	1,369	-	805	-	-
	34,384	2,728	454,581	17,228	164,977	527,976	74,090	96,059
Administration	3,820	-	-	2,534	-	35,322	-	-
<b>Total expenses</b>	<b>38,204</b>	<b>2,728</b>	<b>454,581</b>	<b>19,762</b>	<b>164,977</b>	<b>563,298</b>	<b>74,090</b>	<b>96,059</b>
<b>Excess (deficiency) of revenues over expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,580</b>	<b>\$ -</b>	<b>\$ (5,338)</b>	<b>\$ -</b>	<b>\$ -</b>

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, 2021	Peer Supporters Harm Reduction	Refreshing the Ottawa Gang Strategy	Riverside Housing Project Phase II	Virtual Access to Services	Youth Employment and Skills Strategy	Youth Employment for New Immigrants	Youth Isolation Unit (COVID)	Total
<b>Revenues</b>								
City of Ottawa								
Grant- homelessness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,355	\$ 81,355
Community funding	-	-	-	-	-	-	-	38,204
Other	-	15,450	-	-	-	-	-	114,321
Province of Ontario								
Ministry of Children, Community and Social Services	-	-	-	-	-	-	-	164,963
Ministry of Health	-	-	-	-	-	-	8,851	497,532
United Way East Ontario / Centraide Est Ontario	34,660	-	-	16,000	-	41,030	-	91,690
Miscellaneous	-	-	-	-	80,562	-	-	742,469
YSB Charitable Foundation	-	-	69,510	-	-	-	-	69,510
Returnable to funder (Note 18)	-	-	-	(5,463)	-	-	-	(44,148)
<b>Total revenues available</b>	<b>34,660</b>	<b>15,450</b>	<b>69,510</b>	<b>10,537</b>	<b>80,562</b>	<b>41,030</b>	<b>90,206</b>	<b>1,755,896</b>
<b>Expenses</b>								
Salaries and Benefits	24,627	15,450	-	-	62,320	30,559	69,937	870,685
Travel	53	-	-	-	762	-	130	13,098
Communications	-	-	-	-	-	-	1,233	5,023
Rent / Lease / Mortgage	-	-	-	-	-	-	-	-
Utilities / Taxes	-	-	-	-	-	-	1,707	1,707
Staff Training	-	-	-	-	-	-	75	29,900
Advertising and Promotion	130	-	-	-	-	-	-	176
Services, Repairs and Maintenance	-	-	-	-	-	-	9,536	25,729
Professional Services	106	-	69,510	-	-	-	-	172,595
IT Services	-	-	-	116	-	96	2,224	77,991
Purchased Client Services	-	-	-	-	-	6,272	1,118	311,985
Insurance	-	-	-	-	-	-	216	1,167
Employment Incentive - Youth Employment and Skills Strategy	-	-	-	-	15,247	-	-	15,247
Supplies, Repairs and Maintenance	-	-	-	-	-	-	1,286	1,286
IT Supplies and Equipment	-	-	-	1,500	-	-	-	52,320
Other Supplies and Equipment	6,278	-	-	2,375	-	-	2,744	115,535
Amortization	-	-	-	1,091	-	-	-	3,265
	<b>31,194</b>	<b>15,450</b>	<b>69,510</b>	<b>5,082</b>	<b>78,329</b>	<b>36,927</b>	<b>90,206</b>	<b>1,698,721</b>
Administration	3,466	-	-	-	3,522	4,103	-	52,767
<b>Total expenses</b>	<b>34,660</b>	<b>15,450</b>	<b>69,510</b>	<b>5,082</b>	<b>81,851</b>	<b>41,030</b>	<b>90,206</b>	<b>1,751,488</b>
Excess (deficiency) of revenues over expenses	\$ -	\$ -	\$ -	\$ 5,455	\$ (1,289)	\$ -	\$ -	\$ 4,408

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, 2021	Carruthers Project	Queen Mary Project	Total
<b>Revenues</b>			
Rental - rent geared to income	\$ 89,581	\$ 91,711	\$ 181,292
Government subsidy - operations	111,919	145,289	257,208
City of Ottawa - Homelessness	5,802	16,682	22,484
Laundry	1,509	1,591	3,100
Miscellaneous	64,614	59,468	124,082
Interest income	432	-	432
<b>Total revenues available</b>	<b>273,857</b>	<b>314,741</b>	<b>588,598</b>
<b>Expenses</b>			
Amortization of equipment	1,132	1,155	2,287
Bad debts	14,547	3,257	17,804
Insurance	10,514	12,902	23,416
Interest on long-term debt	10,614	20,180	30,794
Municipal taxes	1,919	1,536	3,455
	<b>38,726</b>	<b>39,030</b>	<b>77,756</b>
<b>Administrative overhead</b>			
Salaries and benefits	20,000	20,000	40,000
Transportation and communications	4,940	7,218	12,158
Materials and services	1,206	1,226	2,432
Collection fees	53	232	285
Audit fees	2,300	2,300	4,600
Other	2,324	2,366	4,690
	<b>30,823</b>	<b>33,342</b>	<b>64,165</b>
<b>Materials and services</b>			
Maintenance - Salaries and benefits	37,205	37,206	74,411
Building - General	36,920	63,043	99,963
Electrical systems	1,710	1,238	2,948
Equipment	1,206	1,569	2,775
Heating and plumbing	4,749	4,040	8,789
Waste removal	2,480	4,484	6,964
Security	30,887	35,837	66,724
Grounds	4,978	11,371	16,349
Painting	267	2,157	2,424
	<b>120,402</b>	<b>160,945</b>	<b>281,347</b>
<b>Utilities</b>			
Electricity	8,004	3,292	11,296
Fuel	4,982	5,982	10,964
Water	7,945	9,430	17,375
	<b>20,931</b>	<b>18,704</b>	<b>39,635</b>
Appropriations to the replacement reserve (Note 20)	10,631	13,429	24,060
<b>Total expenses</b>	<b>221,513</b>	<b>265,450</b>	<b>486,963</b>
<b>Excess of revenues over expenses</b>	<b>\$ 52,344</b>	<b>\$ 49,291</b>	<b>\$ 101,635</b>

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	2021
Revenues	
Appropriations from reserve (Note 19)	\$ 19,657
YSB Charitable Foundation	97,668
Miscellaneous	<u>194,391</u>
Total revenues available	<u>311,716</u>
Expenses	
Salaries and Benefits	2,169,000
Travel	2,305
Communications	36,109
Rent / Lease / Mortgage (Recovery)	(25,218)
Utilities / Taxes	26,898
Staff Training	53,405
Advertising and Promotion	27,760
Services, Repairs and Maintenance	84,499
Professional Services	138,794
IT Services	522,216
Insurance	21,919
Other Services	21,895
Supplies, Repairs and Maintenance	4,105
IT Supplies and Equipment	14,212
Other Supplies and Equipment	23,873
Amortization of Tangible Capital Assets	<u>18,960</u>
Total expenses	<u>3,140,732</u>
Excess of expenses over revenues before allocation	2,829,016
Allocation to operations (Schedules 1-9)	<u>(2,829,016)</u>
Excess of revenues over expenses	<u>\$ -</u>