

John Howard Society of Ottawa
Financial Statements
March 31, 2013

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Raymond Chabot Grant Thornton

Independent Auditor's Report

To the Members of the
John Howard Society of Ottawa

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We have audited the accompanying financial statements of the John Howard Society of Ottawa, which comprise the statement of financial position as at March 31, 2013 and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility 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.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the John Howard Society of Ottawa as at March 31, 2013 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Comparative information

Without modifying our opinion, we draw attention to Note 2 to the financial statements which describes that the John Howard Society of Ottawa adopted Canadian accounting standards for not-for-profit organizations on April 1, 2012 with a transition date of April 1, 2011. These standards were applied retrospectively by management to the comparative information in these financial statements, including the statements of financial position as at March 31, 2012 and April 1, 2011 and the statements of operations, changes in net assets and cash flows for the year ended March 31, 2012 and related disclosures. We were not engaged to report on the restated comparative information, and as such, it is unaudited.

Raymond Chabot Grant Thornton LLP

Chartered Accountants
Licensed Public Accountants

Ottawa, Canada
May 29, 2013

John Howard Society of Ottawa

Financial Position

March 31, 2013

	<u>2013-03-31</u>	<u>2012-03-31</u>	<u>2011-04-01</u>
	\$	\$	\$
ASSETS			
Current			
Cash	23,050		
Trade and other receivables (Note 4)	689,747	1,085,594	389,424
Prepaid expenses and deposits	67,264	66,464	66,767
Current portion of loans receivable	102,830	41,550	
	882,891	1,193,608	456,191
Long-term			
Long-term portion of loans receivable (Note 5)	158,761	12,900	
Term deposits (Note 6)	1,053,669	895,241	787,613
Tangible capital assets (Note 7)	5,594,502	4,906,126	5,220,869
	7,689,823	7,007,875	6,464,673
LIABILITIES			
Current			
Bank indebtedness (Note 8)		197,699	12,521
Trade and other operating liabilities (Note 9)	613,770	842,930	309,384
Deferred contributions - operations	322,118	377,298	452,512
Current portion of long-term debt	331,099	83,608	237,870
	1,266,987	1,501,535	1,012,287
Long-term			
Deferred contributions - tangible capital assets (Note 10)	3,310,682	2,538,256	2,721,245
Long-term debt (Note 11)	551,865	883,211	979,768
	5,129,534	4,923,002	4,713,300
NET ASSETS			
Capital reserve	417,619	409,294	400,000
Contingency reserve	154,809	151,588	150,000
Acquisition reserve	1,067,265	396,043	149,808
Unrestricted	920,596	1,127,948	1,051,565
	2,560,289	2,084,873	1,751,373
	7,689,823	7,007,875	6,464,673

The accompanying notes and schedules are an integral part of the financial statements.

On behalf of the Board,

Director

Director

John Howard Society of Ottawa Operations

Year ended March 31, 2013

	<u>2013-03-31</u>	<u>2012-03-31</u>
	\$	\$
Revenues (Schedule)		
Federal funding	2,317,965	2,116,934
Provincial funding	3,025,202	4,068,980
Municipal funding	468,314	544,872
United Way of Ottawa	262,623	327,664
Rental income	95,573	74,916
Fundraising, donations, memberships	9,809	7,852
Other contributions	168,722	58,108
Amortization of deferred contributions - tangible capital assets	<u>233,274</u>	<u>182,989</u>
	<u>6,581,482</u>	<u>7,382,315</u>
Expenses (Schedule)		
Salaries and employee benefits (Note 12)	3,903,802	3,910,601
Operating	1,679,322	2,587,219
Administration	140,678	104,979
Interest on long-term debt	51,875	68,253
Amortization of tangible capital assets	<u>330,415</u>	<u>305,788</u>
	<u>6,106,092</u>	<u>6,976,840</u>
Excess of revenues over expenses	<u><u>475,390</u></u>	<u><u>405,475</u></u>

The accompanying notes and schedules are an integral part of the financial statements.

John Howard Society of Ottawa

Changes in Net Assets

Year ended March 31, 2013

	2013				2012
	Capital reserve (Note 2)	Contingency reserve (Note 2)	Acquisition reserve (Note 2)	Unrestricted	Total
	\$	\$	\$	\$	\$
Net assets, as previously reported	409,294	151,588	396,043	942,230	1,899,155
Prior period correction (Note 15)				185,718	185,718
As restated	409,294	151,588	396,043	1,127,948	2,084,873
Interest income	8,325	3,221	2,737		14,283
Excess of revenues over expenses				475,390	475,390
Employment Ontario repayment				(14,257)	(14,257)
Interfund transfers, net			668,485	(668,485)	
Balance, end of year	417,619	154,809	1,067,265	920,596	2,560,289

The accompanying notes and schedules are an integral part of the financial statements.

John Howard Society of Ottawa

Cash Flows

Year ended March 31, 2013

	<u>2013-03-31</u>	<u>2012-03-31</u>
	\$	\$
OPERATING ACTIVITIES		
Excess of revenues over expenses	475,390	405,475
Non-cash items		
Amortization of tangible capital assets	330,415	305,788
Amortization of deferred contributions - tangible capital assets	(233,274)	(182,989)
Changes in working capital items		
Trade and other receivables	395,847	(696,168)
Prepays expenses and deposits	(800)	303
Trade and other operating liabilities	(229,160)	533,544
Deferred contributions - operations	(55,180)	(75,214)
Cash flows from operating activities	<u>683,238</u>	<u>290,739</u>
INVESTING ACTIVITIES		
Interest income in restricted funds	14,283	14,507
Loan receivable	(207,141)	(54,450)
Term deposits	(158,428)	(107,628)
Tangible capital assets	(1,018,791)	8,955
Cash flows used in investing activities	<u>(1,370,077)</u>	<u>(138,616)</u>
FINANCING ACTIVITIES		
Employment Ontario repayment	(14,257)	(86,482)
Repayment of long-term debt	(83,855)	(250,819)
Increase in deferred contributions - tangible capital assets	1,005,700	
Cash flows from financing activities	<u>907,588</u>	<u>(337,301)</u>
Net increase (decrease) in cash and cash equivalents	220,749	(185,178)
Cash and cash equivalents, beginning of year	<u>(197,699)</u>	<u>(12,521)</u>
Cash and cash equivalents, end of year	<u>23,050</u>	<u>(197,699)</u>

The accompanying notes and schedules are an integral part of the financial statements.

John Howard Society of Ottawa

Notes to Financial Statements

March 31, 2013

1 - GOVERNING STATUTES

The John Howard Society of Ottawa (the Society), formally incorporated in April 1995 without share capital, under the Laws of Ontario, generally works through service, community education, advocacy and reform: (i) to assist those at conflict with the law; (ii) to study and promote study of causes of crime and prevention, and (iii) to develop and improve community understanding of offenders in becoming productive members of society. The Society is a registered charity under the Income Tax Act.

A member of the Board of Directors of the Society serves on the Board of John Howard Society of Ontario (JHS Ontario), which is comprised of representatives of all Ontario affiliates. A member of the JHS Ontario Board of Directors in turn serves on the Board of John Howard Society of Canada, which is comprised of representatives from every province and territory. All John Howard Society affiliates share common Core Values and Guiding Principles..

2 - FIRST-TIME ADOPTION OF CANADIAN ACCOUNTING STANDARDS FOR NOT-FOR-PROFIT ORGANIZATIONS

These financial statements are the Society's first financial statements prepared using new Canadian accounting standards for not-for-profit organizations (hereafter the "new accounting standards"). The date of transition to the new accounting standards is April 1, 2011.

The accounting policies presented in Note 3 and resulting from the application of the new accounting standards were used to prepare the financial statements for the year ended March 31, 2013, the comparative information and the opening balance sheet as at the date of transition.

Exemptions relating to first-time adoption

Section 1500, "First-time Adoption", contains exemptions to full retrospective application which the Society may use upon transition. The Society did not apply any optional exemption.

Impact of transition on retained earnings as at April 1, 2011

The impact of the transition to the new accounting standards on the Society's retained earnings on the transition date, that is April 1, 2011, is negligible.

Reconciliation of the net earnings as at March 31, 2012

Net earnings as at March 31, 2012 determined using the new accounting standards are approximately equivalent to net earnings determined using the previous accounting standards (pre-changeover accounting standards).

John Howard Society of Ottawa

Notes to Financial Statements

March 31, 2013

2 - FIRST-TIME ADOPTION OF CANADIAN ACCOUNTING STANDARDS FOR NOT-FOR-PROFIT ORGANIZATIONS (Continued)

Statement of cash flows

Accounting standards regarding cash flows included in the new accounting standards are similar to those included in the previous accounting standards. The Society has not made any major adjustment to the statement of cash flows. The only change in the Society's financial statements resulting from the new accounting standards is the removal of the requirement to disclose the amount of interest paid.

3 - SUMMARY OF ACCOUNTING POLICIES

Basis of presentation

The Society's financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations.

Accounting estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the amounts recorded in the financial statements, notes to financial statements and schedules. These estimates are based on management's best knowledge of current events and actions that the Society may undertake in the future. Actual results may differ from these estimates.

Financial assets and liabilities

Initial measurement

On initial measurement, the Society's financial assets and liabilities from transactions are measured at fair value, which, in the case of financial assets or financial liabilities that will be measured subsequently at amortized cost, is increased or decreased by the amount of the related financing fees and transaction costs. Transaction costs relating to financial assets and liabilities that will be measured subsequently at fair value are recognized in earnings in the year they are incurred.

Subsequent measurement

At each reporting date, the Society measures its financial assets and liabilities at cost or amortized cost (including any impairment in the case of financial assets), except for mutual fund investments which are measured at fair value and bond investments which the Society has elected to measure at fair value by designating that fair value measurement shall apply.

Transaction costs relating to financial assets and liabilities that are measured at amortized cost are amortized on a straight-line basis over the term of the related financial instrument. Amortization of transaction costs related to long-term debt is recognized in earnings as interest expenses.

John Howard Society of Ottawa

Notes to Financial Statements

March 31, 2013

3 - SUMMARY OF ACCOUNTING POLICIES (Continued)

With respect to financial assets measured at cost or amortized cost, the Society assesses whether there are any indications of impairment. When there is an indication of impairment, and if the Society determines that during the year there was a significant adverse change in the expected timing or amount of future cash flows from the financial asset, it will then recognize a reduction as an impairment loss in earnings. The reversal of a previously recognized impairment loss on a financial asset measured at cost or amortized cost is recognized in earnings in the year the reversal occurs.

Tangible capital assets

Tangible capital assets acquired are recorded at cost. When the Society receives contributions of tangible capital assets, their cost is equal to their fair value at the contribution date.

Amortization

Capital assets are amortized over their estimated useful lives according to the straight-line method over the following periods:

	<u>Periods</u>
Buildings	20 years
Leasehold improvements	20 years
Office equipment and computers	2 years

Revenue recognition

The Society follows the deferral method of accounting for contributions. Under this method, contributions restricted for future periods are deferred, and are reported as revenue in the year in which related expenses are incurred. Unrestricted contributions are reported as revenue when received or receivable, if the amount to be received can be reasonably estimated, and collection is reasonably assured.

Rental income on the properties owned by the Society is recognized over the period in which it is earned.

Capital reserve

The Society established this reserve to cover costs of future major repairs and replacements required to its buildings.

Contingency reserve

The Society has set this reserve to cover estimated potential costs of certain program discontinuance.

Acquisition reserve

The Society established this reserve to accommodate new residential developments, or other such initiatives as the Society might consider appropriate.

John Howard Society of Ottawa

Notes to Financial Statements

March 31, 2013

3 - SUMMARY OF ACCOUNTING POLICIES (Continued)

Contributions related to capital assets

Capital grants received by the Society are deferred and amortized at offsetting rates that correspond to the amortization rate of the related capital asset.

Programs

Programs administered by the Society are principally funded by the Governments of Canada and of the Province of Ontario, with funding being subject to periodic audit, and with any adjustment being recorded in a year in which such audits are completed.

Cash and cash equivalents

The Society's policy is to present in cash and cash equivalents bank balances, including bank overdrafts whose balances fluctuate frequently from being positive to overdrawn, and investments with a maximum maturity of three months from the acquisition date or redeemable at any time without penalty.

Pension plan

The Society provides pension benefits to certain employees through its participation in both a multiemployer defined benefit plan and a defined contribution pension plan through the John Howard Society of Ontario. As the Society has insufficient information to apply defined benefit plan accounting, the defined benefit plan has been accounted for as a defined contribution pension plan, and the Society's annual contributions are expensed.

Donated services

The work of the John Howard Society of Ottawa is substantially assisted by the contributions of volunteer time, the value of which is not recognized in these financial statements.

4 - TRADE AND OTHER RECEIVABLES

	<u>2013</u>	<u>2012</u>
	\$	\$
Trade accounts receivable	491,499	934,123
Accrued interest	21,345	16,959
HST receivable	<u>176,903</u>	<u>134,512</u>
	<u>689,747</u>	<u>1,085,594</u>

As at March 31, 2013, amounts owing from one funder, Corrections Services Canada, represents 75% of the total trade accounts receivable (36% as at March 31, 2012).

John Howard Society of Ottawa

Notes to Financial Statements

March 31, 2013

5 - LOAN RECEIVABLE

The loan receivable from Rideau Social Enterprises (RSE) is interest free, and unsecured. RSE is a non-related separately incorporated not-for-profit entity, which works with the Society in the delivery of certain client services. The Society has representation on the RSE Board of Directors.

During the year, an amount of \$200,000 was loaned to the John Howard Society of Toronto at 2.5% interest per annum, repayable in monthly instalments of \$3,549 including interest. The loan was granted for the purpose of acquiring a property and is secured by way of a second mortgage on said property.

6 - TERM DEPOSITS

Term deposits bear annual interest rates varying from 0.55% to 4.18% (0.55% to 4.18% in 2012) maturing from November 2013 to December 2013.

7 - TANGIBLE CAPITAL ASSETS

	<u>Cost</u>	<u>Accumulated amortization</u>	<u>2013-03-31 Net carrying amount</u>	<u>2012-03-31 Net carrying amount</u>
	\$	\$	\$	\$
Land	1,073,081		1,073,081	1,073,081
Buildings	6,723,790	2,353,485	4,370,305	3,687,197
Leasehold improvements	471,534	322,021	149,513	142,641
Office equipment and computers	17,102	15,499	1,603	3,207
	<u>8,285,507</u>	<u>2,691,005</u>	<u>5,594,502</u>	<u>4,906,126</u>

8 - BANK CREDIT FACILITY

The Society has arranged a bank line of credit to \$225,000 of which \$Nil (\$197,699 in 2012) was utilized at year end, at prime rate plus 1.5%. The prime rate at March 31, 2013 was 3% (3% in 2012).

9 - TRADE AND OTHER OPERATING LIABILITIES

Government remittances total \$71,008 as at March 31, 2013 (\$72,993 as at March 31, 2012).

John Howard Society of Ottawa

Notes to Financial Statements

March 31, 2013

10 - DEFERRED CONTRIBUTIONS - TANGLIBLE CAPITAL ASSETS

Deferred contributions related to tangible capital assets include the unamortized balance of capital asset contributions received. These deferred contributions comprise:

	<u>2013</u>	<u>2012</u>
	\$	\$
Capital assets		
Buildings - opening balance	2,318,566	2,479,711
Additions	1,005,700	
Amortization	<u>(211,430)</u>	<u>(161,145)</u>
Buildings - ending balance	<u>3,112,836</u>	<u>2,318,566</u>
Leasehold improvements - opening balance	219,690	241,534
Amortization	<u>(21,844)</u>	<u>(21,844)</u>
Leasehold improvements - ending balance	<u>197,846</u>	<u>219,690</u>
	<u>3,310,682</u>	<u>2,538,256</u>

Certain contributions related to buildings contain restrictions in respect of long-term future program delivery.

11 - LONG-TERM DEBT

	<u>2013-03-31</u>	<u>2012-03-31</u>
	\$	\$
6.25% mortgage loan, maturing in December 2013, payable in monthly instalments of \$1,279 including interest, secured by land and building having an amortized cost of \$1,193,485 in 2013	153,586	159,146
6.17% mortgage loan, maturing in May 2013, payable in monthly instalments of \$2,224 including interest, secured by land and building having an amortized cost of \$1,748,393 in 2013	116,209	135,095
5.62% mortgage loan, maturing in June 2014, payable in monthly instalments of \$2,436 plus interest, secured by a term deposit of \$87,805 and building having an amortized cost of \$294,018 in 2013	178,700	207,935
10% mortgage loan, maturing in March 2014, payable in monthly instalments of \$884 including interest, secured by land and building having an amortized cost of \$30,000 in 2012	10,125	19,175
4.94% mortgage loan, maturing in January 2015, payable in monthly instalments of \$2,613 including interest, secured by land and building having an amortized cost of \$1,384,279 in 2013	322,009	337,091
5.21% mortgage loan, maturing in February 2015, payable in monthly instalments of \$962 including interest, secured by land and a building with an amortized cost of \$314,122 in 2013	<u>102,335</u>	<u>108,377</u>

John Howard Society of Ottawa

Notes to Financial Statements

March 31, 2013

11 - LONG-TERM DEBT (Continued)

	<u>2013-03-31</u>	<u>2012-03-31</u>
	\$	\$
Current portion	882,964	966,819
	<u>331,099</u>	<u>83,608</u>
	<u>551,865</u>	<u>883,211</u>

12 - RELATED PARTY TRANSACTIONS

The John Howard Society of Ottawa paid the John Howard Society of Ontario a fee of \$8,000 (\$8,000 in 2012) for their administration of the employee benefit package, and for network support. These transactions are measured at the exchange amount, which are the amounts established and accepted by the parties.

The employee benefit package consists of a defined contribution plan, and, a multi-employer pension plan accounted for as a defined contribution plan. The Society recognizes as expenses for current services the amount of its required contribution in a given year. Contributions made to the pension plans in the current year were \$264,152 (\$154,253 in 2012).

13 - COMMITMENTS

The Society is committed, under long-term lease contracts with various expiration dates, for the rental of premises and equipment in the aggregate amount of \$56,273. Minimum lease payments for the next five years and beyond approximate:

	<u>\$</u>
2014	15,693
2015	13,668
2016	10,956
2017	10,956
2018	5,000
	<u>56,273</u>

14 - FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The Society is exposed to various financial risks resulting from its operating, investing and financing activities. The Society's management manages financial risks.

During the year, there were no changes to the financial instrument risk management policies, procedures and practices. The means used by the Society to manage each of the financial risks are described in the following paragraphs.

John Howard Society of Ottawa

Notes to Financial Statements

March 31, 2013

14 - FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (Continued)

Financial risks

The Society's main financial risk exposure are as follows.

Credit risk

The Society is exposed to credit risk regarding the financial assets recognized in the statement of financial position. The Society has determined that the financial assets with more credit risk exposure are contributions receivable, trade accounts receivable, advances to related parties and note receivable since failure of any of these parties to fulfil their obligations could result in significant financial losses for the Society.

The credit risk regarding cash and cash equivalents is considered to be negligible because the counterparty is a reputable bank with an investment grade external credit rating. The credit risk related to investments in Government of Canada bonds is also considered negligible.

Interest rate risk

Term deposits and long-term debt bear interest at fixed rates and the Society, is therefore, exposed to the risk of changes in fair value resulting from interest rate fluctuations. As they do not bear interest, the Society's other financial assets and liabilities are not subject to interest rate risk. The Society does not use derivative financial instruments to reduce its interest rate risk exposure.

Liquidity risk

Liquidity risk is managed to maintain a sufficient reserve of cash and cash equivalents. The Society establishes budgets and cash estimate to ensure it has funds necessary to fulfil its obligations.

Carrying amount of financial assets by categories

The Society's financial assets, totalling \$2,028,057 (\$2,035,285 as at March 31, 2012), have all been classified as financial assets measured at amortized cost, less any reduction for impairment.

15 - PRIOR PERIOD CORRECTION

During the audit, it was noted that amounts received from Corrections Services Canada related to the March 31, 2012 fiscal year, were recorded as current year revenue. The total amount was \$185,718 and has been reflected accordingly. This has resulted in an increased accounts receivable of \$185,718 in 2012, with a corresponding increase in federal funding specifically in the adult housing supplementary schedule of \$185,718.

John Howard Society of Ottawa Supplementary Information

Year ended March 31, 2013

							2013	2012
	Administration	Youth Justice Services	Adult Housing	Adult Justice Services	Employment and Training	Inter-Program Revenue/ Expenses	Total	Total
	\$	\$	\$	\$	\$	\$	\$	\$
Revenues								
Federal funding			2,308,257	9,708			2,317,965	2,116,934
Provincial funding		789,842	121,812	489,878	1,623,670		3,025,202	4,068,980
Municipal funding		172,908	10,114	285,292			468,314	544,872
United Way of Ottawa		59,042		115,060	88,521		262,623	327,664
Rental income	26,733	39,912	28,928		87,777	(87,777)	95,573	74,916
Fundraising, donations, memberships	5,048			4,686	75		9,809	7,852
Other contributions	6,117	49,866	9,160	3,749	99,830		168,722	58,108
Amortization of deferred contributions - tangible capital assets	1,500	152,775	77,499		1,500		233,274	182,989
Administration	597,413					(597,413)		
	636,811	1,264,345	2,555,770	908,373	1,901,373	(685,190)	6,581,482	7,382,315
Expenses								
Salaries and employee benefits	293,950	741,291	1,227,050	680,412	961,099		3,903,802	3,910,601
Operating	168,195	251,491	436,089	145,288	857,702	(179,443)	1,679,322	2,587,219
Administration	140,677	107,529	210,605	81,911	105,703	(505,747)	140,678	104,979
Interest on long-term debt		17,596	23,339		10,940		51,875	68,253
Amortization of tangible capital assets	29,139	145,831	124,237		31,208		330,415	305,788
	631,961	1,263,738	2,021,320	907,611	1,966,652	(685,190)	6,106,092	6,976,840
Excess (deficiency) of revenues over expenses	4,850	607	534,450	762	(65,279)		475,390	405,475

Administration fees represent 10% of salaries and benefits and clinical expenses of each program.

John Howard Society of Ottawa Supplementary Information

Year ended March 31, 2013

Youth Justice Services						2013	2012
	Non-Residential Attendance Centre	Young Women's Residence	Young Men's Residence	Life Skills Contract	Crime Prevention	Total	Total
	\$	\$	\$	\$	\$	\$	\$
Revenues							
Federal funding							108,859
Provincial funding	358,779	30,627	278,114	122,322		789,842	839,251
Municipal funding		52,100	109,697		11,111	172,908	231,573
United Way of Ottawa		13,611	45,431			59,042	111,097
Rental income		38,424	1,488			39,912	
Fundraising, donations, memberships							
Other contributions	19,521		2,545		27,800	49,866	19,718
Amortization of deferred contributions - tangible capital assets	1,500	52,500	98,775			152,775	102,490
Administration							
	379,800	187,262	536,050	122,322	38,911	1,264,345	1,412,988
Expenses							
Salaries and employee benefits	250,067	85,488	265,818	118,113	21,805	741,291	793,020
Operating	64,979	32,139	133,665	3,602	17,106	251,491	353,298
Administration	50,504	10,614	46,411			107,529	119,313
Interest on long-term debt		9,789	7,807			17,596	27,724
Amortization of tangible capital assets	14,250	49,232	82,349			145,831	122,806
	379,800	187,262	536,050	121,715	38,911	1,263,738	1,416,161
Excess (deficiency) of revenues over expenses	-	-	-	607	-	607	(3,173)

John Howard Society of Ottawa

Supplementary Information

Year ended March 31, 2013

Adult Housing					2013	2012
	Kirkpatrick House	St. Anne Street Location	Bank Street Location	Lebreton Street Location	Total	Total
	\$	\$	\$	\$	\$	\$
Revenues						
Federal funding	812,503	1,317,035	178,719		2,308,257	1,983,066
Provincial funding			121,812		121,812	170,338
Municipal funding			8,912	1,202	10,114	3,673
United Way of Ottawa						11,000
Rental income		1,335	20,183	7,410	28,928	61,683
Fundraising, donations, memberships						
Other contributions	4,704		3,830	626	9,160	14,980
Amortization of deferred contributions - tangible capital assets		55,655	21,844		77,499	77,499
Administration						
	817,207	1,374,025	355,300	9,238	2,555,770	2,322,239
Expenses						
Salaries and employee benefits	436,092	579,389	211,569		1,227,050	1,175,745
Operating	112,236	254,250	65,537	4,066	436,089	434,445
Administration	62,268	126,639	21,698		210,605	201,295
Interest on long-term debt	1,558	16,278		5,503	23,339	27,945
Amortization of tangible capital assets		93,414	21,974	8,849	124,237	124,237
	612,154	1,069,970	320,778	18,418	2,021,320	1,963,667
Excess (deficiency) of revenues over expenses	205,053	304,055	34,522	(9,180)	534,450	358,572

John Howard Society of Ottawa

Supplementary Information

Year ended March 31, 2013

Adult Justice Services							2013	2012
	Community Justice	Post Incarceration Housing Supports	Crisis and Reintegration Services	Supports in Social Housing	Rooming House Project	Bail Verification and Supervision	Total	Total
	\$	\$	\$	\$	\$	\$	\$	\$
Revenues								
Federal funding			9,708				9,708	25,009
Provincial funding	23,486		52,180			414,212	489,878	486,913
Municipal funding		95,201		116,261	73,830		285,292	250,903
United Way of Ottawa			115,060				115,060	106,874
Rental income								
Fundraising, donations, memberships			4,686				4,686	5,497
Other contributions		20	3,500	229			3,749	476
Amortization of deferred contributions - tangible capital assets								
Administration								
	23,486	95,221	185,134	116,490	73,830	414,212	908,373	875,672
Expenses								
Salaries and employee benefits	18,231	51,850	133,094	89,982	54,729	332,526	680,412	652,306
Operating	5,819	26,869	28,602	14,516	11,515	57,967	145,288	151,289
Administration	2,500	12,449	12,357	14,551	7,586	32,468	81,911	69,207
Interest on long-term debt								
Amortization of tangible capital assets								
	26,550	91,168	174,053	119,049	73,830	422,961	907,611	872,802
Excess (deficiency) of revenues over expenses	(3,064)	4,053	11,081	(2,559)	-	(8,749)	762	2,870

John Howard Society of Ottawa

Supplementary Information

Year ended March 31, 2013

Employment and Training

					2013	2012
	Employment		Pre-Employment	Youth		
	Ontario	Summer Jobs	Training	Employment	Total	Total
	\$	\$	\$	Resource Centre	\$	\$
Revenues						
Federal funding						
Provincial funding	1,134,301	351,874	137,495		1,623,670	2,572,478
Municipal funding						58,723
United Way of Ottawa			88,521		88,521	98,693
Rental income				87,777	87,777	58,873
Fundraising, donations, memberships			75		75	
Other contributions	505		99,325		99,830	44
Amortization of deferred contributions - tangible capital assets				1,500	1,500	1,500
Administration						
	<u>1,134,806</u>	<u>351,874</u>	<u>325,416</u>	<u>89,277</u>	<u>1,901,373</u>	<u>2,790,311</u>
Expenses						
Salaries and employee benefits	632,302	59,656	269,141		961,099	987,915
Operating	449,845	326,859	26,139	54,859	857,702	1,661,574
Administration	69,603	5,964	30,136		105,703	96,679
Interest on long-term debt				10,940	10,940	12,584
Amortization of tangible capital assets	3,205			28,003	31,208	28,002
	<u>1,154,955</u>	<u>392,479</u>	<u>325,416</u>	<u>93,802</u>	<u>1,966,652</u>	<u>2,786,754</u>
Excess (deficiency) of revenues over expenses	<u>(20,149)</u>	<u>(40,605)</u>	<u>-</u>	<u>(4,525)</u>	<u>(65,279)</u>	<u>3,557</u>