

**John Howard Society of Ottawa**  
**Financial Statements**  
**March 31, 2014**

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# Raymond Chabot Grant Thornton

## Independent Auditor's Report

To the Members of the  
John Howard Society of Ottawa

**Raymond Chabot Grant Thornton LLP**  
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### Report on the financial statements

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, 2014 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, 2014 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.

### **Report on other legal and regulatory requirements**

As required by the Laws of Ontario, we report that, in our opinion, the accounting principles in Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with that of the preceding year.

*Raymond Chabot Grant Thornton LLP*

Chartered Accountants,  
Licensed Public Accountants

Ottawa, Canada  
June 13, 2014

# John Howard Society of Ottawa

## Financial Position

March 31, 2014

	<u>2014</u>	<u>2013</u>
	\$	\$
<b>ASSETS</b>		
Current		
Cash	95,235	23,050
Trade and other receivables (Note 3)	846,203	689,748
Prepaid expenses and deposits	63,686	67,264
Current portion of loans receivable	<u>53,629</u>	<u>102,830</u>
	<b>1,058,753</b>	882,892
Long-term		
Long-term portion of loans receivable (Note 4)	122,902	158,761
Term deposits (Note 5)	725,450	1,053,669
Tangible capital assets (Note 6)	<u>7,187,247</u>	<u>5,594,501</u>
	<b>9,094,352</b>	<b>7,689,823</b>
<b>LIABILITIES</b>		
Current		
Trade and other operating liabilities	676,505	613,770
Deferred contributions - operations	287,963	322,118
Current portion of long-term debt	<u>58,248</u>	<u>331,099</u>
	<b>1,022,716</b>	1,266,987
Long-term		
Deferred contributions - tangible capital assets (Note 7)	4,538,231	3,310,682
Long-term debt (Note 9)	<u>491,213</u>	<u>551,865</u>
	<b>6,052,160</b>	<b>5,129,534</b>
<b>NET ASSETS</b>		
Capital reserve	427,760	417,619
Contingency reserve	158,612	154,809
Acquisition reserve	1,563,827	1,067,265
Unrestricted	<u>891,993</u>	<u>920,596</u>
	<b>3,042,192</b>	<b>2,560,289</b>
	<b>9,094,352</b>	<b>7,689,823</b>

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, 2014

	<u>2014</u>	<u>2013</u>
	\$	\$
Revenues (Schedule)		
Federal funding	2,556,650	2,317,965
Provincial funding	3,059,714	3,022,151
Municipal funding	530,926	468,314
United Way of Ottawa	345,988	262,623
Rental income	100,236	156,617
Fundraising, donations, memberships	14,309	10,049
Other contributions	467,375	171,533
Harold Crabtree contributions	83,102	
Amortization of deferred contributions - tangible capital assets	<u>348,423</u>	<u>233,274</u>
	<u>7,506,723</u>	<u>6,642,526</u>
Expenses (Note 4) (Schedule)		
Salaries and employee benefits	4,454,256	3,910,340
Operating	2,012,267	1,742,779
Administration	124,733	131,724
Interest on long-term debt	35,713	51,875
Amortization of tangible capital assets	<u>387,335</u>	<u>330,415</u>
	<u>7,014,304</u>	<u>6,167,133</u>
<b>Excess of revenues over expenses</b>	<u><u>492,419</u></u>	<u><u>475,393</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, 2014

	2014				2013
	Capital reserve (Note 2)	Contingency reserve (Note 2)	Acquisition reserve (Note 2)	Unrestricted	Total
	\$	\$	\$	\$	\$
Net assets, as previously reported	417,619	154,809	1,067,265	920,596	2,560,289
Prior period correction					185,715
As restated	417,619	154,809	1,067,265	920,596	2,560,289
Interest income	10,141	3,803	4,143		18,087
Excess of revenues over expenses				492,419	492,419
Employment Ontario repayment				(28,603)	(28,603)
Interfund transfers, net			492,419	(492,419)	
Balance, end of year	427,760	158,612	1,563,827	891,993	3,042,192

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

# John Howard Society of Ottawa

## Cash Flows

Year ended March 31, 2014

	<u>2014</u>	<u>2013</u>
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Excess of revenues over expenses	492,419	475,393
Non-cash items		
Amortization of tangible capital assets	387,335	330,415
Amortization of deferred contributions - tangible capital assets	(348,423)	(233,274)
Gain on disposal of tangible capital asset	(288,393)	
Forgiveness of loans receivable	68,700	
Changes in working capital items		
Trade and other receivables	(156,455)	395,847
Prepays expenses and deposits	3,578	(800)
Trade and other operating liabilities	62,735	(229,163)
Deferred contributions - operations	(34,155)	(55,180)
Cash flows from operating activities	<u>187,341</u>	<u>683,238</u>
<b>INVESTING ACTIVITIES</b>		
Interest income in restricted funds	18,087	14,283
Loans receivable		(207,141)
Receipt of loans receivable	16,360	
Purchase of term deposits	(725,450)	(1,053,669)
Redemption of term deposits	1,053,669	895,241
Purchase of tangible capital assets	(2,291,688)	(1,018,791)
Proceeds on disposal of tangible capital asset	600,000	
Cash flows used in investing activities	<u>(1,329,022)</u>	<u>(1,370,077)</u>
<b>FINANCING ACTIVITIES</b>		
Employment Ontario repayment	(28,603)	(14,257)
Repayment of long-term debt	(333,503)	(83,855)
Increase in deferred contributions - tangible capital assets	1,575,972	1,005,700
Cash flows from financing activities	<u>1,213,866</u>	<u>907,588</u>
<b>Net increase in cash and cash equivalents</b>	<b>72,185</b>	<b>220,749</b>
Cash and cash equivalents, beginning of year	<u>23,050</u>	<u>(197,699)</u>
Cash and cash equivalents, end of year	<u>95,235</u>	<u>23,050</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, 2014

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### **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 - 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, 2014

### **2 - 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, 2014

### 2 - 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.

### 3 - TRADE AND OTHER RECEIVABLES

	<u>2014</u>	<u>2013</u>
	\$	\$
Trade accounts receivable	567,067	491,500
Accrued interest	3,105	21,345
HST receivable	<u>276,031</u>	<u>176,903</u>
	<u>846,203</u>	<u>689,748</u>

As at March 31, 2014, amounts owing from one funder, Corrections Services Canada, represents 92% of the total trade accounts receivable. (75% as at March 31, 2013)

# John Howard Society of Ottawa

## Notes to Financial Statements

March 31, 2014

### 4 - RELATED PARTY TRANSACTIONS

The John Howard Society of Ottawa paid the John Howard Society of Ontario a total of \$542,098 (\$525,259 in 2013) 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 \$324,468. (\$264,152 in 2013)

During the prior 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.

In the prior year, the Society loaned an amount to Rideau Social Enterprises (RSE), a charitable entity in which an employee of the Society serves as Director of Operations. In the current year, \$68,700 of the loan was forgiven by the Society. The loan is interest free, and unsecured and has an outstanding balance of \$14,559 (\$61,590 in 2013) as at March 31, 2014.

RSE also assists in the delivery of certain client services which includes cleaning, recycling, repairs and maintenance in the amount of \$23,483 (\$1,450 in 2013) for the year. The Society uses RSE for its placement programs and gave RSE \$39,799 (\$11,917 in 2013) in placement incentives for the year.

These transactions are measured at the exchange amount, which are the amounts established and accepted by the parties.

### 5 - TERM DEPOSITS

Term deposits bear annual interest rates varying from 0.55% to 1.75% (0.55% to 4.18% in 2013) maturing from December 2018 to November 2019.

### 6 - TANGIBLE CAPITAL ASSETS

	<b>2014</b>		<b>2013</b>
	<b>Cost</b>	<b>Accumulated amortization</b>	<b>Net carrying amount</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Land	1,073,081		1,073,081
Buildings	8,403,136	2,428,842	4,370,305
Leasehold improvements	471,534	347,201	149,512
Office equipment and computers	37,820	22,281	1,603
	<b>9,985,571</b>	<b>2,798,324</b>	<b>7,187,247</b>
			<b>5,594,501</b>

# John Howard Society of Ottawa

## Notes to Financial Statements

March 31, 2014

### 7 - DEFERRED CONTRIBUTIONS - TANGIBLE CAPITAL ASSETS

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

	<u>2014</u>	<u>2013</u>
	\$	\$
Capital assets		
Buildings - opening balance	3,112,836	2,318,566
Additions	1,575,972	1,005,700
Amortization	<u>(326,449)</u>	<u>(211,430)</u>
Buildings - ending balance	<u>4,362,359</u>	<u>3,112,836</u>
Leasehold improvements - opening balance	197,846	219,690
Amortization	<u>(21,974)</u>	<u>(21,844)</u>
Leasehold improvements - ending balance	<u>175,872</u>	<u>197,846</u>
	<u>4,538,231</u>	<u>3,310,682</u>

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

### 8 - 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 \$402,638. Minimum lease payments for the next five years and beyond approximate:

	<u>\$</u>
2015	168,691
2016	168,691
2017	58,666
2018	3,295
2019	<u>3,295</u>
	<u>402,638</u>

# John Howard Society of Ottawa

## Notes to Financial Statements

March 31, 2014

### 9 - LONG-TERM DEBT

	<u>2014</u>	<u>2013</u>
	\$	\$
3.85% mortgage loan, maturing in December 2015, payable in monthly instalments of \$1,279 including interest, secured by land and building having an amortized cost of \$1,193,485 in 2013	147,324	153,586
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
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
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
4.98% 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	306,167	322,009
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	95,970	102,335
	<u>549,461</u>	<u>882,964</u>
Current portion	<u>58,248</u>	<u>331,099</u>
	<u>491,213</u>	<u>551,865</u>

### 10 - FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES, AND FINANCIAL RISKS

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, 2014

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### **10 - FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES, AND FINANCIAL RISKS (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 and loans 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 \$1,567,388 (\$1,851,155 as at March 31, 2013), have all been classified as financial assets measured at amortized cost, less any reduction for impairment.

### **11 - PENSION PLAN**

The Society participates in a multiemployer defined benefit plan providing both pension and other retirement benefits. This plan, to which contributions totalled \$324,468 in 2014 and \$264,152 in 2013, is accounted for as a defined contribution plan.

### **12 - CONTINGENCY**

The Society has received notice of a potential claim in the amount of \$111,930, seeking damages as the result of an alleged breach of a covenant to fund.

As the Society is unable to accurately estimate the outcome of this action, and is investigating the basis for the claim, no provision has been recorded in these financial statements. Any eventual settlement resulting from this potential claim will be recorded as an expense in a year of settlement.

**John Howard Society of Ottawa**  
**Notes to Financial Statements**  
March 31, 2014

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***13 - COMPARATIVE FIGURES***

Certain comparative figures have been reclassified to conform with the presentation adopted in the current year.

# John Howard Society of Ottawa Supplementary Information

Year ended March 31, 2014

							2014	2013
	Administration	Youth Justice Services	Adult Housing	Adult Justice Services	Employment and Training	Inter-Program Revenue/ Expenses	Total	Total
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenues</b>								
Federal funding	858	14,044	2,512,369	29,379			2,556,650	2,317,965
Provincial funding		835,941	34,588	497,912	1,691,273		3,059,714	3,022,151
Municipal funding		228,953	1,870	300,103			530,926	468,314
United Way of Ottawa		157,762		112,790	75,436		345,988	262,623
Rental income	54,387	83,933	13,158		3,145	(54,387)	100,236	156,617
Fundraising, donations, memberships	1,376	11,212		1,721			14,309	10,049
Other contributions	328,063	61,584	4,221	4,254	152,355		550,477	171,533
Amortization of deferred contributions - tangible capital assets	21,460	211,574	115,389				348,423	233,274
Administration	663,704					(663,704)		
	<b>1,069,848</b>	<b>1,605,003</b>	<b>2,681,595</b>	<b>946,159</b>	<b>1,922,209</b>	<b>(718,091)</b>	<b>7,506,723</b>	<b>6,642,526</b>
<b>Expenses</b>								
Salaries and employee benefits	340,206	938,612	1,503,410	682,421	989,607		4,454,256	3,910,340
Operating	257,759	311,261	571,195	112,356	814,083	(54,387)	2,012,267	1,742,779
Administration	115,860	130,124	272,227	156,429	113,797	(663,704)	124,733	131,724
Interest on long-term debt	5,021	9,378	21,314				35,713	51,875
Amortization of tangible capital assets	45,554	211,683	125,138		4,960		387,335	330,415
	<b>764,400</b>	<b>1,601,058</b>	<b>2,493,284</b>	<b>951,206</b>	<b>1,922,447</b>	<b>(718,091)</b>	<b>7,014,304</b>	<b>6,167,133</b>
<b>Excess (deficiency) of revenues over expenses</b>	<b>305,448</b>	<b>3,945</b>	<b>188,311</b>	<b>(5,047)</b>	<b>(238)</b>		<b>492,419</b>	<b>475,393</b>

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, 2014

### Youth Justice Services

						2014	2013
	Non-Residential Attendance Centre	Young Women's Residence	Young Men's Residence	Life Skills Contract	Crime Prevention	Total	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Revenues</b>							
Federal funding		14,044				14,044	
Provincial funding	384,156	29,936	300,966	120,883		835,941	786,792
Municipal funding		116,940	92,428		19,585	228,953	172,883
United Way of Ottawa	35,184	87,577	35,001			157,762	59,042
Rental income		9,368	74,565			83,933	39,912
Fundraising, donations, memberships		10,374	838			11,212	
Other contributions		6,040	40,544		15,000	61,584	52,916
Amortization of deferred contributions - tangible capital assets Administration	14,250	89,014	108,310			211,574	100,275
	<b>433,590</b>	<b>363,293</b>	<b>652,652</b>	<b>120,883</b>	<b>34,585</b>	<b>1,605,003</b>	1,211,820
<b>Expenses</b>							
Salaries and employee benefits	268,901	202,950	325,560	117,276	23,925	938,612	741,291
Operating	95,598	50,231	151,165	3,607	10,660	311,261	252,093
Administration	54,841	15,305	59,978			130,124	107,529
Interest on long-term debt		5,793	3,585			9,378	17,596
Amortization of tangible capital assets	14,250	89,014	108,419			211,683	145,831
	<b>433,590</b>	<b>363,293</b>	<b>648,707</b>	<b>120,883</b>	<b>34,585</b>	<b>1,601,058</b>	1,264,340
<b>Excess (deficiency) of revenues over expenses</b>	-	-	3,945	-	-	3,945	(52,520)

# John Howard Society of Ottawa

## Supplementary Information

Year ended March 31, 2014

Adult Housing						2014	2013
	Kirkpatrick House	St. Anne Street Location	Bank Street Location	Lebreton Street Location	Reporting Centre	Total	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Revenues</b>							
Federal funding	826,474	1,309,953	322,084		53,858	2,512,369	2,308,257
Provincial funding			31,588	3,000		34,588	121,812
Municipal funding			1,870			1,870	10,114
United Way of Ottawa							
Rental income			13,158			13,158	28,928
Fundraising, donations, memberships							
Other contributions	4,221					4,221	9,160
Amortization of deferred contributions - tangible capital assets		93,415	21,974			115,389	77,499
Administration							
	<b>830,695</b>	<b>1,403,368</b>	<b>390,674</b>	<b>3,000</b>	<b>53,858</b>	<b>2,681,595</b>	<b>2,555,770</b>
<b>Expenses</b>							
Salaries and employee benefits	454,416	717,222	287,282		44,490	1,503,410	1,227,050
Operating	177,971	250,089	115,343	27,205	587	571,195	436,089
Administration	76,012	130,615	61,439		4,161	272,227	210,605
Interest on long-term debt	506	15,642		5,166		21,314	23,339
Amortization of tangible capital assets	625	93,435	22,162	8,916		125,138	124,237
	<b>709,530</b>	<b>1,207,003</b>	<b>486,226</b>	<b>41,287</b>	<b>49,238</b>	<b>2,493,284</b>	<b>2,021,320</b>
<b>Excess (deficiency) of revenues over expenses</b>	<b>121,165</b>	<b>196,365</b>	<b>(95,552)</b>	<b>(38,287)</b>	<b>4,620</b>	<b>188,311</b>	<b>534,450</b>

# John Howard Society of Ottawa

## Supplementary Information

Year ended March 31, 2014

Adult Justice Services							2014	2013
	Community Justice	Post Incarceration Housing Supports	Crisis and Reintegration Services	Supports in Social Housing	Rooming House Project	Bail Verification and Supervision	Total	Total
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenues</b>								
Federal funding			29,379				29,379	9,708
Provincial funding	25,500		41,204	5,239	5,757	420,212	497,912	489,878
Municipal funding		98,091		119,504	82,508		300,103	285,292
United Way of Ottawa			112,790				112,790	115,060
Rental income								
Fundraising, donations, memberships			1,326			395	1,721	4,916
Other contributions		600	3,250	115		289	4,254	3,520
Amortization of deferred contributions - tangible capital assets								
Administration								
	<b>25,500</b>	<b>98,691</b>	<b>187,949</b>	<b>124,858</b>	<b>88,265</b>	<b>420,896</b>	<b>946,159</b>	<b>908,374</b>
<b>Expenses</b>								
Salaries and employee benefits	18,196	56,996	130,169	94,543	55,436	327,081	682,421	680,412
Operating	3,004	17,701	33,432	7,744	16,626	33,849	112,356	72,838
Administration	4,300	23,994	24,348	22,571	16,203	65,013	156,429	154,361
Interest on long-term debt								
Amortization of tangible capital assets								
	<b>25,500</b>	<b>98,691</b>	<b>187,949</b>	<b>124,858</b>	<b>88,265</b>	<b>425,943</b>	<b>951,206</b>	<b>907,611</b>
<b>Excess (deficiency) of revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,047)</b>	<b>(5,047)</b>	<b>763</b>

# John Howard Society of Ottawa

## Supplementary Information

Year ended March 31, 2014

### Employment and Training

					2014	2013
	Employment		Pre-Employment	Youth		
	Ontario	Summer Jobs	Training	Employment	Total	Total
	\$	\$	\$	Fund	\$	\$
<b>Revenues</b>						
Federal funding						
Provincial funding	1,169,731	275,047	127,454	119,041	1,691,273	1,623,669
Municipal funding						
United Way of Ottawa			75,436		75,436	88,521
Rental income	3,145				3,145	87,777
Fundraising, donations, memberships						85
Other contributions	355		152,000		152,355	99,821
Amortization of deferred contributions - tangible capital assets						1,500
Administration						
	<b>1,173,231</b>	<b>275,047</b>	<b>354,890</b>	<b>119,041</b>	<b>1,922,209</b>	<b>1,901,373</b>
<b>Expenses</b>						
Salaries and employee benefits	619,039	49,586	296,459	24,523	989,607	961,098
Operating	482,522	220,695	16,110	94,756	814,083	840,898
Administration	68,465	4,766	40,566		113,797	122,503
Interest on long-term debt						10,940
Amortization of tangible capital assets	3,205		1,755		4,960	31,207
	<b>1,173,231</b>	<b>275,047</b>	<b>354,890</b>	<b>119,279</b>	<b>1,922,447</b>	<b>1,966,646</b>
<b>Excess (deficiency) of revenues over expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(238)</b>	<b>(238)</b>	<b>(65,273)</b>