

John Howard Society of Ottawa
Financial Statements
March 31, 2015

Independent Auditor's Report	2 - 3
Financial Statements	
Financial Position	4
Operations	5
Changes in Net Assets	6
Cash Flows	7
Notes to Financial Statements	8 - 15
Supplementary Information	16 - 20



Raymond Chabot Grant Thornton

L'instinct de la croissance^{MC}
An instinct for growthTM

Independent Auditor's Report

To the Members of the
John Howard Society of Ottawa

Raymond Chabot Grant Thornton

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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, 2015 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, 2015 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
May 27, 2015

John Howard Society of Ottawa

Financial Position

March 31, 2015

	2015	2014
	\$	\$
ASSETS		
Current		
Cash and cash equivalents	319,089	95,235
Trade and other receivables (Note 3)	794,151	846,204
Prepaid expenses and deposits	67,648	63,686
Current portion of loans receivable	47,569	53,629
	<u>1,228,457</u>	1,058,754
Long-term		
Long-term portion of loans receivable (Note 4)	86,378	122,902
Investments (Note 5)	1,020,917	725,450
Tangible capital assets (Note 6)	9,141,193	7,187,246
	<u>11,476,945</u>	<u>9,094,352</u>
LIABILITIES		
Current		
Trade and other operating liabilities (Note 7)	682,621	676,505
Deferred contributions - operations	96,798	287,963
Current portion of long-term debt	15,348	58,248
	<u>794,767</u>	1,022,716
Long-term		
Deferred contributions - tangible capital assets (Note 8)	6,770,744	4,538,231
Long-term debt (Note 10)	124,363	491,213
	<u>7,689,874</u>	<u>6,052,160</u>
NET ASSETS		
Capital reserve	499,057	427,760
Contingency reserve	160,057	158,612
Acquisition reserve	929,783	1,563,827
Unrestricted	2,198,174	891,993
	<u>3,787,071</u>	3,042,192
	<u>11,476,945</u>	<u>9,094,352</u>

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, 2015

	<u>2015</u>	<u>2014</u>
	\$	\$
Revenues (Schedule)		
Federal funding	2,652,022	2,556,650
Provincial funding	3,729,326	3,059,714
Municipal funding	543,294	530,926
United Way of Ottawa	320,028	345,988
Rental income	175,497	100,236
Fundraising, donations, memberships	56,388	14,309
Other contributions	265,096	467,375
Harold Crabtree contributions		83,102
Amortization of deferred contributions - tangible capital assets	<u>367,487</u>	<u>348,423</u>
	<u>8,109,138</u>	<u>7,506,723</u>
Expenses (Note 4) (Schedule)		
Salaries and employee benefits	4,558,474	4,454,256
Operating	2,215,291	2,012,267
Administration	155,218	124,733
Interest on long-term debt	15,649	35,713
Amortization of tangible capital assets	<u>421,352</u>	<u>387,335</u>
	<u>7,365,984</u>	<u>7,014,304</u>
Excess of revenues over expenses	<u><u>743,154</u></u>	<u><u>492,419</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, 2015

	2015		2014			
	Capital reserve (Note 2)	Contingency reserve (Note 2)	Acquisition reserve (Note 2)	Unrestricted	Total	Total
	\$	\$	\$	\$	\$	\$
Net assets, as previously reported	427,760	158,612	1,563,827	891,993	3,042,192	2,560,289
Interest income (expense)	(943)	1,445	2,475		2,977	18,087
Excess of revenues over expenses				743,154	743,154	492,419
Employment Ontario repayment				(1,252)	(1,252)	(28,603)
Surplus contribution			743,154	(743,154)		
Interfund transfers, net	72,240		(1,379,673)	1,307,433		
Balance, end of year	499,057	160,057	929,783	2,198,174	3,787,071	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, 2015

	<u>2015</u>	<u>2014</u>
	\$	\$
OPERATING ACTIVITIES		
Excess of revenues over expenses	743,154	492,419
Non-cash items		
Amortization of tangible capital assets	421,352	387,335
Amortization of deferred contributions - tangible capital assets	(367,487)	(348,423)
Gain on disposal of tangible capital asset		(288,393)
Forgiveness of loans receivable		68,700
Changes in working capital items		
Trade and other receivables	52,053	(156,455)
Prepays expenses and deposits	(3,962)	3,578
Trade and other operating liabilities	6,116	62,735
Deferred contributions - operations	(191,165)	(34,155)
Cash flows from operating activities	<u>660,061</u>	<u>187,341</u>
INVESTING ACTIVITIES		
Interest income in restricted funds	2,977	18,087
Receipt of loans receivable	42,584	16,360
Purchase of investments	(565,167)	(725,450)
Redemption of investments	269,700	1,053,669
Purchase of tangible capital assets	(2,375,299)	(2,291,688)
Proceeds on disposal of tangible capital asset		600,000
Cash flows used in investing activities	<u>(2,625,205)</u>	<u>(1,329,022)</u>
FINANCING ACTIVITIES		
Employment Ontario repayment	(1,252)	(28,603)
Repayment of long-term debt	(409,750)	(333,503)
Increase in deferred contributions - tangible capital assets	2,600,000	1,575,972
Cash flows from financing activities	<u>2,188,998</u>	<u>1,213,866</u>
Net increase in cash and cash equivalents	223,854	72,185
Cash and cash equivalents, beginning of year	<u>95,235</u>	<u>23,050</u>
Cash and cash equivalents, end of year	<u><u>319,089</u></u>	<u><u>95,235</u></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, 2015

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, 2015

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, 2015

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>2015</u>	<u>2014</u>
	\$	\$
Trade accounts receivable	543,640	567,068
Accrued interest	3,702	3,105
HST receivable	<u>246,809</u>	<u>276,031</u>
	<u>794,151</u>	<u>846,204</u>

As at March 31, 2014, amounts owing from one funder, Corrections Services Canada, represents 78% of the total trade accounts receivable. (92% as at March 31, 2014)

John Howard Society of Ottawa

Notes to Financial Statements

March 31, 2015

4 - RELATED PARTY TRANSACTIONS

The John Howard Society of Ottawa paid the John Howard Society of Ontario a total of \$644,029 (\$542,098 in 2014) 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 \$328,438 (\$324,468 in 2014).

During 2013, 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.

During 2013, the Society loaned an amount to Rideau Social Enterprises (RSE), a charitable entity under significant influence of the Society. In the prior year, \$68,700 of the loan was forgiven by the Society. The loan is interest free, and unsecured and has an outstanding balance of \$7,677 (\$14,559 in 2014) as at March 31, 2015.

RSE also assists in the delivery of certain client services which includes cleaning, recycling, repairs and maintenance in the amount of \$39,425 (\$23,483 in 2014) for the year. The Society uses RSE for its placement programs and RSE was eligible for \$35,461 (\$39,799 in 2014) 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 - INVESTMENTS

Investments consist of term deposits of \$520,917 (\$725,450 as at March 31, 2014) that bear annual interest rates varying from 0.55% to 2.50% (0.55% to 1.75% in 2014) maturing from February 2016 to December 2020.

Also included in investments is a note receivable of \$500,000 (\$Nil as at March 31, 2014) from the Community Foundation of Ottawa, a registered charity that pools amounts received into a permanent, income earning endowment fund. The note has an estimated interest yield of 7.05% per annum, maturing in March 2020, and has no set terms of repayment until maturity.

John Howard Society of Ottawa

Notes to Financial Statements

March 31, 2015

6 - TANGIBLE CAPITAL ASSETS

	2015		2014	
	Cost	Accumulated amortization	Net carrying amount	Net carrying amount
	\$	\$	\$	\$
Land	1,659,978		1,659,978	1,073,081
Buildings	10,172,474	2,809,891	7,362,583	5,974,294
Leasehold improvements	471,534	372,380	99,154	124,333
Office equipment and computers	56,884	37,406	19,478	15,538
	12,360,870	3,219,677	9,141,193	7,187,246

Buildings includes construction in-progress of \$2,421,679 as at March 31, 2015 (\$662,152 as at March 31, 2014) for a new facility, for which no amortization has been recorded.

7 - TRADE AND OTHER OPERATING LIABILITIES

	2015	2014
	\$	\$
Accounts payable and accrued liabilities	542,958	546,699
Salaries payable	139,663	129,806
	682,621	676,505

8 - 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:

	2015	2014
	\$	\$
Capital assets		
Buildings - opening balance	4,362,359	3,112,836
Additions	2,600,000	1,575,972
Amortization	(342,308)	(326,449)
Buildings - ending balance	6,620,051	4,362,359
Leasehold improvements - opening balance	175,872	197,846
Amortization	(25,179)	(21,974)
Leasehold improvements - ending balance	150,693	175,872
	6,770,744	4,538,231

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

John Howard Society of Ottawa
Notes to Financial Statements
 March 31, 2015

9 - 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 \$233,947. Minimum lease payments for the next five years and beyond approximate:

	<u>\$</u>
2016	168,691
2017	58,666
2018	3,295
2019	3,295
	<u>233,947</u>

10 - LONG-TERM DEBT

	<u>2015</u>	<u>2014</u>
	<u>\$</u>	<u>\$</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 \$2,514,093 in 2015	139,711	147,324
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 \$1,188,601 in 2015		306,167
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 \$296,425 in 2015		95,970
	<u>139,711</u>	<u>549,461</u>
Current portion	<u>15,348</u>	<u>58,248</u>
	<u>124,363</u>	<u>491,213</u>

11 - 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, 2015

11 - 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

Investments 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 \$2,021,295 (\$1,567,389 as at March 31, 2014), have all been classified as financial assets measured at amortized cost, less any reduction for impairment.

12 - PENSION PLAN

The Society participates in a multiemployer defined benefit plan providing both pension and other retirement benefits. This plan, to which contributions totalled \$328,438 in 2015 and \$324,468 in 2014, is accounted for as a defined contribution plan.

John Howard Society of Ottawa
Notes to Financial Statements
March 31, 2015

13 - CONTINGENCIES

(i) As the result of an alleged breach of a funding covenant, the Society has received notice of a potential claim seeking damages in the amount of \$111,930. While the Society is investigating the basis for the claim and has sought legal counsel to assist it in so doing, a provision of \$77,980 has been recorded in these financial statements, representing an estimated amount of any potential liability.

(ii) To comply with requirements in funding the current construction in-progress, the Society has secured a standby letter-of-credit in an amount of up to \$65,167. This facility expires on February 27, 2016 but if drawn upon, must be repaid to the issuing bank before maturity. As at March 31, 2015, this standby letter-of-credit has not been drawn down.

John Howard Society of Ottawa Supplementary Information

Year ended March 31, 2015

	2015				2014		
	Administration	Youth Justice Services	Adult Housing	Adult Justice Services	Employment and Training	Inter-Program Revenue/ Expenses	Total
	\$	\$	\$	\$	\$	\$	\$
Revenues							
Federal funding			2,641,023	6,181	4,818		2,652,022
Provincial funding		1,077,981	175,830	492,364	1,983,151		3,729,326
Municipal funding		251,806		291,488			543,294
United Way of Ottawa		155,444		112,562	52,022		320,028
Rental income	106,468	91,304	25,338		58,855	(106,468)	175,497
Fundraising, donations, memberships	1,100	20,200	15,910	19,153	25		56,388
Other contributions	11,650	64,741	26	2,959	185,720		265,096
Amortization of deferred contributions - tangible capital assets		243,250	124,237				
Administration	689,707					(689,707)	367,487
	808,925	1,904,726	2,982,364	924,707	2,284,591	(796,175)	8,109,138
Expenses							
Salaries and employee benefits	372,274	956,317	1,536,325	699,342	994,216		4,558,474
Operating	152,097	423,747	576,482	81,521	1,087,912	(106,468)	2,215,291
Administration	135,775	132,075	279,781	151,293	146,001	(689,707)	155,218
Interest on long-term debt		5,525	10,124				15,649
Amortization of tangible capital assets	32,364	251,928	127,913	2,431	6,716		421,352
	692,510	1,769,592	2,530,625	934,587	2,234,845	(796,175)	7,365,984
Excess (deficiency) of revenues over expenses	116,415	135,134	451,739	(9,880)	49,746		743,154
							492,419

Administration fees represent 10% - 15% of salaries and benefits and clinical expenses of each program.

John Howard Society of Ottawa Supplementary Information

Year ended March 31, 2015

	2015					2014	
	Non-Residential Attendance Centre	Young Women's Residence	Young Men's Residence	Life Skills Contract	Crime Prevention	Total	Total
	\$	\$	\$	\$	\$	\$	\$
Revenues							
Federal funding						14,044	
Provincial funding	388,746	173,729	391,503	123,761	242	1,077,981	835,941
Municipal funding		187,602	49,870		14,334	251,806	228,953
United Way of Ottawa		120,562	34,882			155,444	157,762
Rental income		22,761	68,543			91,304	83,933
Fundraising, donations, memberships Other contributions	19,575	200	3,286		20,000	20,200	11,212
Amortization of deferred contributions - tangible capital assets	6,250	125,755	111,245		41,880	64,741	61,584
Administration						243,250	211,574
	414,571	630,609	659,329	123,761	76,456	1,904,726	1,605,003
Expenses							
Salaries and employee benefits	238,896	236,995	300,171	122,895	57,360	956,317	938,612
Operating	111,790	117,470	173,934	1,457	19,096	423,747	311,261
Administration	54,145	21,391	56,539			132,075	130,124
Interest on long-term debt		5,525				5,525	9,378
Amortization of tangible capital assets	14,250	125,755	111,923			251,928	211,683
	419,081	507,136	642,567	124,352	76,456	1,769,592	1,601,058
Excess (deficiency) of revenues over expenses	(4,510)	123,473	16,762	(591)	-	135,134	3,945

John Howard Society of Ottawa Supplementary Information

Year ended March 31, 2015

	Kirkpatrick House		St. Anne Street Location		Bank Street Location		TRHP		Reporting Centre		Gardner Street Location		Total		Total		
	\$		\$		\$		\$		\$		\$		\$		\$		
Revenues																	
Federal funding	782,422		1,310,374		495,483		138,679		52,744					2,641,023		2,512,369	
Provincial funding					37,151									175,830		34,588	
Municipal funding																1,870	
United Way of Ottawa																	
Rental income					6,404									25,338		13,158	
Fundraising, donations, memberships					2,910						13,000			15,910			
Other contributions	26													26			
Amortization of deferred contributions - tangible capital assets			115,389		384									124,237		115,389	
Administration								8,464									
	782,448		1,425,763		542,332		166,077		52,744		13,000			2,982,364		2,677,374	
Expenses																	
Salaries and employee benefits	477,086		636,190		316,655		66,522		39,794		78			1,536,325		1,503,410	
Operating	131,286		268,116		108,230		36,321		1,316		31,213			576,482		571,195	
Administration	77,548		130,591		58,096		9,323		4,223					279,781		272,227	
Interest on long-term debt			7,624				2,500							10,124		21,314	
Amortization of tangible capital assets	2,197		115,430		384									127,913		125,138	
	688,117		1,157,951		483,365		124,568		45,333		31,291			2,530,625		2,493,284	
Excess (deficiency) of revenues over expenses	94,331		267,812		58,967		41,509		7,411		(18,291)			451,739		184,090	

John Howard Society of Ottawa Supplementary Information

Year ended March 31, 2015

	Post						2015	2014
	Community Justice	Incarceration Housing Supports	Crisis and Reintegration Services	Supports in Social Housing	Rooming House Project and Supervision	Bail Verification Project and Supervision	Total	Total
	\$	\$	\$	\$	\$	\$	\$	
Revenues								
Federal funding			6,181				6,181	
Provincial funding			46,652			420,212	492,364	
Municipal funding	25,500			112,256	76,101		291,488	
United Way of Ottawa		103,131	112,562				112,562	
Rental income								
Fundraising, donations, memberships			18,223			930	19,153	
Other contributions		160	1,500			1,299	2,959	
Amortization of deferred contributions - tangible capital assets							1,721	
Administration							4,254	
	25,500	103,291	185,118	112,256	76,101	422,441	924,707	
Expenses								
Salaries and employee benefits	18,733	56,113	150,790	83,684	57,904	332,118	699,342	
Operating	3,068	21,294	12,059	9,315	11,251	24,534	81,521	
Administration	4,300	23,994	24,533	22,571	10,386	65,509	151,293	
Interest on long-term debt								
Amortization of tangible capital assets		2,431					2,431	
	26,101	103,832	187,382	115,570	79,541	422,161	934,587	
Excess (deficiency) of revenues over expenses	(601)	(541)	(2,264)	(3,314)	(3,440)	280	(9,880)	

John Howard Society of Ottawa Supplementary Information

Year ended March 31, 2015

Employment and Training	2015		2014			
	2015	2014	2015	2014		
	Canada Ontario Job Grant	Employment Ontario	Summer Jobs	Employment Fund	Pre-Training	Total
	\$	\$	\$	\$	\$	\$
Revenues						
Federal funding					4,818	4,818
Provincial funding	30,679	1,158,227	186,741	485,000	122,504	1,983,151
Municipal funding						
United Way of Ottawa					52,022	52,022
Rental income		58,855			25	58,855
Fundraising, donations, memberships		15,047			170,673	185,720
Other contributions						25
Amortization of deferred contributions - tangible capital assets						75,436
Administration						3,145
	30,679	1,232,129	186,741	485,000	350,042	2,284,591
Expenses						
Salaries and employee benefits	6,957	607,593	32,037	52,356	295,273	994,216
Operating	23,722	466,399	158,061	427,339	12,391	1,087,912
Administration		97,897	3,932	5,305	38,867	146,001
Interest on long-term debt						
Amortization of tangible capital assets		3,205			3,511	6,716
	30,679	1,175,094	194,030	485,000	350,042	2,234,845
Excess (deficiency) of revenues over expenses	-	57,035	(7,289)	-	-	49,746
						(238)