

John Howard Society of Ottawa
Financial Statements
March 31, 2012

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Independent Auditor's Report

To the Members of the
John Howard Society of Ottawa

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, 2012 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 generally accepted accounting principles 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, 2012 and the results of the operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Report on other legal and regulatory requirements

As required by the Ontario Corporations Act, we report that, in our opinion, Canadian generally accepted accounting principles 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 5, 2012

John Howard Society of Ottawa

Financial Position

March 31, 2012

	<u>2012</u>	<u>2011</u>
	\$	\$
ASSETS		
Current assets		
Amounts receivable	899,873	389,424
Prepaid expenses and deposits	66,464	66,767
Current portion of loan receivable (Note 3)	<u>41,550</u>	
	1,007,887	456,191
Long-term portion of loan receivable (Note 3)	<u>12,900</u>	
Term deposits (Note 4)	895,241	787,613
Capital assets (Note 5)	<u>4,906,126</u>	5,220,869
	<u><u>6,822,154</u></u>	<u><u>6,464,673</u></u>
LIABILITIES		
Current liabilities		
Bank indebtedness (Note 6)	197,699	12,521
Accounts payable and accrued liabilities	842,927	309,384
Deferred contributions - operations	377,298	452,512
Instalments on long-term debt	<u>83,608</u>	237,870
	1,501,532	1,012,287
Deferred contributions - capital assets (Note 7)	<u>2,538,256</u>	2,721,245
Long-term debt (Note 8)	<u>883,211</u>	979,768
	<u><u>4,922,999</u></u>	<u><u>4,713,300</u></u>
NET ASSETS		
Capital reserve	409,294	400,000
Contingency reserve	151,588	150,000
Acquisition reserve	396,043	149,808
Unrestricted	<u>942,230</u>	1,051,565
	<u>1,899,155</u>	1,751,373
	<u><u>6,822,154</u></u>	<u><u>6,464,673</u></u>

The accompanying notes 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, 2012

	<u>2012</u>	<u>2011</u>
	\$	\$
Revenues (Schedule)		
Federal funding	1,931,216	1,739,936
Provincial funding	4,068,980	3,612,373
Municipal funding	544,872	243,491
United Way of Ottawa	327,664	213,302
Rental income	74,916	92,413
Fundraising, donations, memberships	7,852	30,896
Other contributions	58,108	222,154
Amortization of deferred contributions - capital assets	<u>182,989</u>	<u>182,989</u>
	<u>7,196,597</u>	<u>6,337,554</u>
Expenses (Schedule)		
Salaries and employee benefits (Note 8)	3,910,601	3,919,500
Operating	2,587,219	1,751,520
Admin - Administration	104,979	106,690
Interest on long-term debt	68,253	72,792
Amortization of capital assets	<u>305,788</u>	<u>309,442</u>
	<u>6,976,840</u>	<u>6,159,944</u>
Excess of revenues over expenses	<u><u>219,757</u></u>	<u><u>177,610</u></u>

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

John Howard Society of Ottawa

Changes in Net Assets

Year ended March 31, 2012

	2012				2011
	Capital reserve (Note 2)	Contingency reserve (Note 2)	Acquisition reserve (Note 2)	Unrestricted	Total
	\$	\$	\$	\$	\$
Balance, beginning of year	400,000	150,000	149,808	1,051,565	1,751,373
Interest income	9,294	1,588	3,625		14,507
Excess of revenues over expenses				219,757	219,757
Rebate prior year pension					177,610
Employment Ontario repayment				(86,482)	(86,482)
Interfund transfers, net			242,610	(242,610)	27,374
Balance, end of year	409,294	151,588	396,043	942,230	1,899,155

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

John Howard Society of Ottawa

Cash Flows

Year ended March 31, 2012

	<u>2012</u>	<u>2011</u>
	\$	\$
OPERATING ACTIVITIES		
Net earnings	219,757	177,610
Non-cash items		
Amortization of capital assets	305,788	309,442
Amortization of deferred contributions - capital assets	(182,989)	(182,989)
Changes in working capital items		
Amounts receivable	(510,449)	25,228
Prepaid expenses and deposits	303	(11,160)
Accounts payable and accrued liabilities	533,543	(153,758)
Deferred contributions - operations	(75,214)	146,581
Cash flows from operating activities	<u>290,739</u>	<u>310,954</u>
INVESTING ACTIVITIES		
Interest income in restricted funds	14,507	
Advances to subsidiary	(54,450)	
Term deposits	(107,628)	(336,849)
Property, plant and equipment	8,955	
Rebate of prior period pension contribution		27,374
Cash flows used in investing activities	<u>(138,616)</u>	<u>(309,475)</u>
FINANCING ACTIVITIES		
Employment Ontario repayment	(86,482)	
Repayment of long-term debt	(250,819)	(77,823)
Increase in deferred contributions - capital assets		33,312
Cash flows from financing activities	<u>(337,301)</u>	<u>(44,511)</u>
Net decrease in cash and cash equivalents	(185,178)	(43,032)
Cash and cash equivalents, beginning of year	<u>(12,521)</u>	<u>30,511</u>
Cash and cash equivalents, end of year	<u>(197,699)</u>	<u>(12,521)</u>

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

John Howard Society of Ottawa

Notes to Financial Statements

March 31, 2012

1 - GOVERNING STATUTES AND NATURE OF OPERATIONS

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, crime, and of the criminal justice system, resulting in prevention, and in assisting 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 - ACCOUNTING POLICIES

Basis of presentation

The financial statements are prepared using the historical cost method, except for certain financial instruments that are recognized at fair value. No information on fair value is presented when the carrying amount corresponds to a reasonable approximation of the fair value.

Accounting estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts recorded in the financial statements and notes to financial statements. 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

The Society has chosen to apply the recommendations of Section 3861, "Financial Instruments - Disclosure and Presentation", of the CICA Handbook with respect to the presentation and disclosure of financial instruments.

On initial recognition, all financial assets and liabilities are measured and recognized at their fair value. Subsequently, financial assets and liabilities are measured and recognized as follows.

Held-for-trading financial assets

Cash and cash equivalents are classified as held-for-trading financial assets and are measured at their fair value.

Available-for-sale financial assets

Term deposits are classified as available-for-sale investments and are measured at their fair value.

John Howard Society of Ottawa

Notes to Financial Statements

March 31, 2012

2 - ACCOUNTING POLICIES (Continued)

Loans and receivables

Amounts receivable are classified as loans and receivables. They are measured at amortized cost, which is generally the initially recognized amount, less any allowance for doubtful accounts.

Other financial liabilities

Accounts payable and accrued liabilities and long-term debt are classified as other financial liabilities. They are measured at amortized cost using the effective interest method.

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

During the year the Society reviewed this reserve, setting the balance at a \$150,000 level intended to cover estimated potential costs of certain program discontinuance.

Acquisition reserve

During the year the Society established the Acquisition reserve with a \$250,000 target, 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, 2012

2 - 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 equivalents

The Society's policy is to disclose as components of cash and cash equivalents, bank overdrafts whose balances fluctuate frequently from deposit to overdraft status, and also investments with a maximum maturity of three months from acquisition date.

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 - 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.

4 - TERM DEPOSITS

Term deposits bear annual interest rates varying from 0.55% to 4.18% (0.55% to 4.18% in 2011) maturing from November 2013 to December 2013.

John Howard Society of Ottawa

Notes to Financial Statements

March 31, 2012

5 - CAPITAL ASSETS

	2012		
	Cost	Accumulated amortization	Net
	\$	\$	\$
Land	1,073,081		1,073,081
Buildings	5,737,051	2,049,854	3,687,197
Leasehold improvements	439,483	296,842	142,641
Office equipment and computers	17,102	13,895	3,207
	<u>7,266,717</u>	<u>2,360,591</u>	<u>4,906,126</u>

	2011		
	Cost	Accumulated amortization	Net
	\$	\$	\$
Land	1,073,081		1,073,081
Buildings	5,746,006	1,769,246	3,976,760
Leasehold improvements	439,483	274,868	164,615
Office equipment and computers	17,102	10,689	6,413
	<u>7,275,672</u>	<u>2,054,803</u>	<u>5,220,869</u>

6 - BANK CREDIT FACILITY

The Society has arranged a bank line of credit to \$225,000 of which \$38,269 (\$Nil in 2011) was utilized at year end, at prime rate plus 1.5%. The prime rate at March 31, 2012 was 3% (3% in 2011).

7 - DEFERRED CONTRIBUTIONS - CAPITAL ASSETS

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

	2012	2011
	\$	\$
Capital assets		
Buildings - opening balance	2,479,711	2,607,544
Additions		33,312
Amortization	<u>(161,145)</u>	<u>(161,145)</u>
Buildings - ending balance	<u>2,318,566</u>	<u>2,479,711</u>
Leasehold improvements - opening balance	241,534	263,378
Amortization	<u>(21,844)</u>	<u>(21,844)</u>
Leasehold improvements - ending balance	<u>219,690</u>	<u>241,534</u>
	<u>2,538,256</u>	<u>2,721,245</u>

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, 2012

8 - LONG-TERM DEBT

	Current portion \$	2012 \$	2011 \$
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 \$1,242,717 in 2012	5,560	159,146	164,371
6.25% 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 \$909,732 in 2012	18,774	135,095	152,853
5.69% 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 \$322,020 in 2012	29,236	207,935	237,171
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	9,095	19,175	35,257
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 \$1,477,693 in 2012	14,901	337,091	351,448
6.65% mortgage loan, repaid during the year			162,425
5.21% mortgage loan, maturing in February 2015, payable in monthly instalments of \$962 including interest, secured by a building with an amortized cost of \$322,971 in 2012	6,042	108,377	114,113
		<u>966,819</u>	1,217,638
Instalments due within one year	<u>83,608</u>	<u>83,608</u>	<u>237,870</u>
		<u>883,211</u>	<u>979,768</u>

The estimated instalments on long-term debt for the next three years are \$83,608 in 2013, \$331,248 in 2014 and \$551,963 in 2015.

9 - RELATED PARTY TRANSACTIONS

The John Howard Society of Ottawa paid the John Howard Society of Ontario a fee of \$8,000 (\$8,920 in 2011) 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.

John Howard Society of Ottawa

Notes to Financial Statements

March 31, 2012

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 \$154,253 (\$309,780 in 2011).

10 - 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:

	\$
2013	15,693
2014	13,668
2015	10,956
2016	10,956
2017	5,000
	<u>56,273</u>

11 - CAPITAL MANAGEMENT

The Society's objectives when managing capital are to safeguard its ability to continue as a going concern and to meet its financial obligations. The Society manages its capital by obtaining funding from various funders, and by controlling expenditures to closely match revenues. In order to maintain or to adjust its capital structure, the Society may have to modify its forecast expenses for the realization of certain of its activities. The Society is not subject to any externally imposed capital requirements.

12 - FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

Financial risk management objectives and policies

The Society is exposed to various financial risks resulting from both operating and investing activities. Management is tasked with the overall management of financial risks. The Society does not enter into financial instrument agreements including derivative financial instruments for speculative purposes.

Financial risks

The Society's main financial risk exposure and its financial risk management policies are as follow:

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.

John Howard Society of Ottawa

Notes to Financial Statements

March 31, 2012

12 - FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (Continued)

Credit risk

The Society's credit risk is primarily attributable to its amounts receivable. Management does not believe credit risk from these is significant because they consist mostly of grants due from various government departments and agencies which have not yet been remitted to the Society.

The Society's term deposits are held in one financial institution.

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.

13 - FUTURE ACCOUNTING STANDARDS

The Public Sector Accounting Board (PSAB) and Accounting standards Board (AcSB) of the Canadian Institute of Chartered Accountants (CICA) have issued new accounting standards for not-for-profit organizations. These standards would migrate the existing CICA Section 4400 Series, Accounting Standards for Not-for-Profit Organizations, into both the Private Enterprise Accounting Handbook and the Public Sector Accounting Handbook. These changes are effective for fiscal years beginning on or after January 1, 2012 and the Society will implement them as of April 1, 2012. The Society is currently in process of evaluating the potential impact of adopting these new standards.

John Howard Society of Ottawa

Supplementary Information

Year ended March 31, 2012

							2012	2011
	Administration	Youth Justice Services	Adult Housing	Adult Justice Services	Employment and Training	Inter-Program Revenue/ Expenses	Total	Total
	\$	\$	\$	\$	\$	\$	\$	\$
Revenues								
Federal funding		108,859	1,797,348	25,009			1,931,216	1,739,936
Provincial funding		839,251	170,338	486,913	2,572,478		4,068,980	3,612,373
Municipal funding		231,573	3,673	250,903	58,723		544,872	243,491
United Way of Ottawa		111,097	11,000	106,874	98,693		327,664	213,302
Rental income	13,233		61,683		58,873	(58,873)	74,916	92,413
Fundraising, donations, memberships	2,355			5,497			7,852	30,896
Other contributions	22,890	19,718	14,980	476	44		58,108	222,154
Amortization of deferred contributions - capital assets	1,500	102,490	77,499		1,500		182,989	182,989
Administration	580,494					(580,494)		
	620,472	1,412,988	2,136,521	875,672	2,790,311	(639,367)	7,196,597	6,337,554
Expenses								
Salaries and employee benefits	301,615	793,020	1,175,745	652,306	987,915		3,910,601	3,919,500
Operating	139,486	353,298	434,445	151,289	1,661,574	(152,873)	2,587,219	1,751,520
Administration	104,979	119,313	201,295	69,207	96,679	(486,494)	104,979	106,690
Interest on long-term debt		27,724	27,945		12,584		68,253	72,792
Amortization of capital assets	30,743	122,806	124,237		28,002		305,788	309,442
	576,823	1,416,161	1,963,667	872,802	2,786,754	(639,367)	6,976,840	6,159,944
Excess (deficiency) of revenues over expenses	43,649	(3,173)	172,854	2,870	3,557		219,757	177,610

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, 2012

Youth Justice Services						2012	2011
	Non-Residential Attendance Centre	Young Women's Residence	Young Men's Residence	Life Skills Contract	Crime Prevention	Total	Total
	\$	\$	\$	\$	\$	\$	\$
Revenues							
Federal funding		108,859				108,859	108,862
Provincial funding	350,260	24,203	342,464	122,324		839,251	1,047,487
Municipal funding		43,149	161,499		26,925	231,573	28,096
United Way of Ottawa	50,512		60,585			111,097	102,548
Rental income							728
Fundraising, donations, memberships							
Other contributions	19,550		168			19,718	31,818
Amortization of deferred contributions - capital assets	1,500	52,500	48,490			102,490	102,490
Administration							
	421,822	228,711	613,206	122,324	26,925	1,412,988	1,422,029
Expenses							
Salaries and employee benefits	257,875	103,657	305,231	101,717	24,540	793,020	787,324
Operating	93,136	43,746	192,562	21,469	2,385	353,298	360,726
Administration	47,897	21,971	49,445			119,313	116,828
Interest on long-term debt	8,664	10,125	8,935			27,724	31,448
Amortization of capital assets	14,250	49,232	59,324			122,806	123,254
	421,822	228,731	615,497	123,186	26,925	1,416,161	1,419,580
Excess (deficiency) of revenues over expenses	-	(20)	(2,291)	(862)	-	(3,173)	2,449

John Howard Society of Ottawa

Supplementary Information

Year ended March 31, 2012

Adult Housing					2012	2011
	Kirkpatrick House	St. Anne Street Location	Bank Street Location	Lebreton Street Location	Total	Total
	\$	\$	\$	\$	\$	\$
Revenues						
Federal funding	658,504	945,148	193,696		1,797,348	1,611,227
Provincial funding		101,434	68,904		170,338	190,030
Municipal funding			2,983	690	3,673	161
United Way of Ottawa				11,000	11,000	
Rental income		14,408	34,255	13,020	61,683	86,145
Fundraising, donations, memberships						15,000
Other contributions	14,258			722	14,980	288
Amortization of deferred contributions - capital assets		55,655	21,844		77,499	77,499
Administration						
	672,762	1,116,645	321,682	25,432	2,136,521	1,980,350
Expenses						
Salaries and employee benefits	394,016	569,903	211,826		1,175,745	1,169,701
Operating	115,031	197,967	85,874	35,573	434,445	359,530
Administration	60,736	100,524	40,035		201,295	179,487
Interest on long-term debt	5,134	17,001		5,810	27,945	27,870
Amortization of capital assets		93,414	21,974	8,849	124,237	124,237
	574,917	978,809	359,709	50,232	1,963,667	1,860,825
Excess (deficiency) of revenues over expenses	97,845	137,836	(38,027)	(24,800)	172,854	119,525

John Howard Society of Ottawa

Supplementary Information

Year ended March 31, 2012

Adult Justice Services							2012	2011
	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			25,009				25,009	19,847
Provincial funding	23,486		52,215			411,212	486,913	477,970
Municipal funding		107,214		113,790	29,899		250,903	200,938
United Way of Ottawa			106,874				106,874	110,753
Rental income								240
Fundraising, donations, memberships			5,497				5,497	1,602
Other contributions			476				476	388
Amortization of deferred contributions - capital assets Administration								
	23,486	107,214	190,071	113,790	29,899	411,212	875,672	811,738
Expenses								
Salaries and employee benefits	14,091	71,207	144,006	84,313	20,484	318,205	652,306	623,678
Operating	6,895	28,047	29,664	14,926	9,415	62,342	151,289	130,904
Administration	2,500	7,962	12,336	14,551		31,858	69,207	69,075
Interest on long-term debt								
Amortization of capital assets								
	23,486	107,216	186,006	113,790	29,899	412,405	872,802	823,657
Excess (deficiency) of revenues over expenses	-	(2)	4,065	-	-	(1,193)	2,870	(11,919)

John Howard Society of Ottawa

Supplementary Information

Year ended March 31, 2012

Employment and Training

					2012	2011
	Employment		Pre-Employment	Youth		
	Ontario	Summer Jobs	Training	Employment	Total	Total
	\$	\$	\$	Resource Centre	\$	\$
Revenues						
Federal funding						
Provincial funding	1,776,502	598,496	119,953	77,527	2,572,478	1,896,886
Municipal funding			58,723		58,723	14,296
United Way of Ottawa			98,693		98,693	
Rental income				58,873	58,873	108,000
Fundraising, donations, memberships						1,000
Other contributions	44				44	102,659
Amortization of deferred contributions - capital assets				1,500	1,500	1,500
Administration						
	1,776,546	598,496	277,369	137,900	2,790,311	2,124,341
Expenses						
Salaries and employee benefits	676,143	84,312	227,460		987,915	1,067,572
Operating	1,033,242	503,733	33,243	91,356	1,661,574	923,802
Administration	69,562	10,451	16,666		96,679	74,801
Interest on long-term debt				12,584	12,584	13,475
Amortization of capital assets				28,002	28,002	28,002
	1,778,947	598,496	277,369	131,942	2,786,754	2,107,652
Excess (deficiency) of revenues over expenses	(2,401)	-	-	5,958	3,557	16,689