

**John Howard Society of Ottawa**  
**Financial Statements**  
**March 31, 2013**

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
Schedules	16 - 20



# Raymond Chabot Grant Thornton

L'instinct de la croissance<sup>MC</sup>  
An instinct for growth<sup>TM</sup>

## Independent Auditor's Report

To the Members of the  
John Howard Society of Ottawa

**Raymond Chabot Grant Thornton**  
S.E.N.C.R.L./LLP  
2505 St-Laurent  
Ottawa, Ontario K1H 1E4

Tel.: 613 236-2211  
Fax: 613 236-6104  
[www.rcgt.com](http://www.rcgt.com)

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>
	\$	\$	\$
<b>ASSETS</b>			
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	<u>102,830</u>	<u>41,550</u>	
	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)	<u>5,594,502</u>	<u>4,906,126</u>	<u>5,220,869</u>
	<u>7,689,823</u>	<u>7,007,875</u>	<u>6,464,673</u>
<b>LIABILITIES</b>			
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	<u>331,099</u>	<u>83,608</u>	<u>237,870</u>
	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)	<u>551,865</u>	<u>883,211</u>	<u>979,768</u>
	<u>5,129,534</u>	<u>4,923,002</u>	<u>4,713,300</u>
<b>NET ASSETS</b>			
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	<u>920,596</u>	<u>1,127,948</u>	<u>1,051,565</u>
	<u>2,560,289</u>	<u>2,084,873</u>	<u>1,751,373</u>
	<u>7,689,823</u>	<u>7,007,875</u>	<u>6,464,673</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, 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>
<b>Excess of revenues over expenses</b>	<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	
	Contingency reserve (Note 2)	Acquisition reserve (Note 2)	Unrestricted	Total
Net assets, as previously reported	\$ 409,294	\$ 396,043	\$ 942,230	\$ 1,751,373
Prior period correction (Note 15)			185,718	185,718
As restated				
Interest income	409,294	396,043	1,127,948	2,084,873
Excess of revenues over expenses	8,325	2,737	475,390	14,507
Employment Ontario repayment			(14,257)	405,475
Interfund transfers, net		668,485	(668,485)	(86,482)
Balance, end of year	417,619	1,067,265	920,596	2,084,873

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>
	\$	\$
<b>OPERATING ACTIVITIES</b>		
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>
<b>INVESTING ACTIVITIES</b>		
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>
<b>FINANCING ACTIVITIES</b>		
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>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>220,749</b>	<b>(185,178)</b>
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>2013-03-31</u>	<u>2012-03-31</u>
	<u>Cost</u>	<u>Accumulated amortization</u>	<u>Net carrying amount</u>	<u>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 - TANGIBLE 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

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						839,251	
Municipal funding	358,779	30,627	278,114	122,322	11,111	789,842	
United Way of Ottawa		52,100	109,697			172,908	
Rental income		13,611	45,431			59,042	
Fundraising, donations, memberships		38,424	1,488			39,912	
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						741,291	793,020
Operating	250,067	85,488	265,818	118,113	21,805	251,491	353,298
Administration	64,979	32,139	133,665	3,602	17,106	107,529	119,313
Interest on long-term debt	50,504	10,614	46,411			17,596	27,724
Amortization of tangible capital assets	14,250	9,789	7,807			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

	2012		2013		Total	Total
	Kirkpatrick House	St. Anne Street	Bank Street	Lebreton Street		
	\$	Location	Location	Location	\$	\$
<b>Revenues</b>						
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				7,410	28,928	11,000
Rental income		1,335	20,183			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						
	<b>817,207</b>	<b>1,374,025</b>	<b>355,300</b>	<b>9,238</b>	<b>2,555,770</b>	<b>2,322,239</b>
<b>Expenses</b>						
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
	<b>612,154</b>	<b>1,069,970</b>	<b>320,778</b>	<b>18,418</b>	<b>2,021,320</b>	<b>1,963,667</b>
<b>Excess (deficiency) of revenues over expenses</b>	<b>205,053</b>	<b>304,055</b>	<b>34,522</b>	<b>(9,180)</b>	<b>534,450</b>	<b>358,572</b>

# John Howard Society of Ottawa Supplementary Information

Year ended March 31, 2013

	Post						2013	2012
	Community Justice	Incarceration Housing Supports	Crisis and Reintegration Services	Supports in Housing Social	Rooming House Project and Supervision	Total	Total	Total
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenues</b>								
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	908,373	875,672	
<b>Expenses</b>								
Salaries and employee benefits	18,231	51,850	133,094	89,982	54,729	680,412	652,306	
Operating	5,819	26,869	28,602	14,516	11,515	57,967	151,289	
Administration	2,500	12,449	12,357	14,551	7,586	81,911	69,207	
Interest on long-term debt								
Amortization of tangible capital assets								
	26,550	91,168	174,053	119,049	73,830	907,611	872,802	
<b>Excess (deficiency) of revenues over expenses</b>	(3,064)	4,053	11,081	(2,559)	-	762	2,870	

**John Howard Society of Ottawa**  
**Supplementary Information**  
Year ended March 31, 2013

	2013					2012	
	Employment Ontario	Summer Jobs	Pre-Employment Training	Employment Resource Centre	Youth	Total	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Revenues</b>							
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		87,777	87,777	98,693
Rental income			75			75	58,873
Fundraising, donations, memberships							
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>	
<b>Expenses</b>							
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>	
<b>Excess (deficiency) of revenues over expenses</b>	<u>(20,149)</u>	<u>(40,605)</u>	<u>-</u>	<u>(4,525)</u>	<u>(65,279)</u>	<u>3,557</u>	