

John Howard Society of Ottawa
Financial Statements
March 31, 2016

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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

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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, 2016 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, 2016 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 16, 2016

John Howard Society of Ottawa

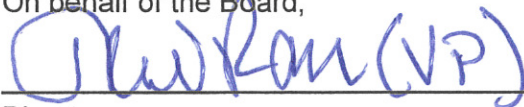
Financial Position

As at March 31, 2016

	<u>2016</u>	<u>2015</u>
	\$	\$
ASSETS		
Current		
Cash and cash equivalents		319,089
Trade and other receivables (Note 3)	1,115,204	794,151
Prepaid expenses and deposits	73,792	67,648
Current portion of loans receivable	<u>51,584</u>	<u>47,569</u>
	1,240,580	1,228,457
Long-term		
Long-term portion of loans receivable (Note 4)	442,022	86,378
Investments (Note 5)	984,480	1,020,917
Tangible capital assets (Note 6)	<u>13,244,905</u>	<u>9,141,193</u>
	<u>15,911,987</u>	<u>11,476,945</u>
LIABILITIES		
Current		
Bank indebtedness (Note 7)	145,587	
Trade and other operating liabilities (Note 8)	826,381	682,621
Deferred contributions - operations	310,272	96,798
Current portion of long-term debt	<u>22,860</u>	<u>15,348</u>
	1,305,100	794,767
Long-term		
Deferred contributions - tangible capital assets (Note 9)	8,609,528	6,770,744
Long-term debt (Note 11)	<u>1,211,633</u>	<u>124,363</u>
	<u>11,126,261</u>	<u>7,689,874</u>
NET ASSETS		
Capital reserve	499,057	499,057
Contingency reserve	162,317	160,057
Acquisition reserve	931,487	929,783
Unrestricted	<u>3,192,865</u>	<u>2,198,174</u>
	<u>4,785,726</u>	<u>3,787,071</u>
	<u>15,911,987</u>	<u>11,476,945</u>

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

On behalf of the Board,

 (VP)

Director



Director

John Howard Society of Ottawa Operations

Year ended March 31, 2016

	<u>2016</u>	<u>2015</u>
	\$	\$
Revenues (Schedule)		
Federal funding	2,859,835	2,652,022
Provincial funding	3,369,032	3,420,741
Municipal funding	1,714,405	851,879
United Way of Ottawa	282,115	320,028
Rental income	248,373	175,497
Fundraising, donations, memberships	40,775	56,388
Other contributions	244,471	265,096
Amortization of deferred contributions - tangible capital assets	511,216	367,487
	<u>9,270,222</u>	<u>8,109,138</u>
Expenses (Schedule)		
Salaries and employee benefits	5,148,936	4,558,474
Operating	2,323,852	2,215,291
Administration	174,946	155,218
Interest on long-term debt	10,689	15,649
Amortization of tangible capital assets	617,108	421,352
	<u>8,275,531</u>	<u>7,365,984</u>
Excess of revenues over expenses	<u>994,691</u>	<u>743,154</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, 2016

	2016		2015		
	Capital reserve (Note 2)	Contingency reserve (Note 2)	Acquisition reserve (Note 2)	Unrestricted	Total
	\$	\$	\$	\$	\$
Balance, beginning of year	499,057	160,057	929,783	2,198,174	3,787,071
Interest income (expense)		2,260	1,704		3,964
Excess of revenues over expenses				994,691	994,691
Employment Ontario repayment					(1,252)
Balance, end of year	499,057	162,317	931,487	3,192,865	4,785,726
					3,787,071

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

John Howard Society of Ottawa

Cash Flows

Year ended March 31, 2016

	<u>2016</u>	<u>2015</u>
	\$	\$
OPERATING ACTIVITIES		
Excess of revenues over expenses	994,691	743,154
Non-cash items		
Amortization of tangible capital assets	617,108	421,352
Amortization of deferred contributions - tangible capital assets	(511,216)	(367,487)
Changes in working capital items		
Trade and other receivables	(321,053)	52,053
Prepaid expenses and deposits	(6,144)	(3,962)
Trade and other operating liabilities	143,760	6,116
Deferred contributions - operations	213,474	(191,165)
Cash flows from operating activities	<u>1,130,620</u>	<u>660,061</u>
INVESTING ACTIVITIES		
Interest income in restricted funds	3,964	2,977
Loans receivable	(400,000)	
Receipt of loans receivable	40,341	42,584
Purchase of investments		(565,167)
Redemption of investments	36,437	269,700
Purchase of tangible capital assets	(4,720,820)	(2,375,299)
Cash flows used in investing activities	<u>(5,040,078)</u>	<u>(2,625,205)</u>
FINANCING ACTIVITIES		
Employment Ontario repayment		(1,252)
Long-term debt	1,105,000	
Repayment of long-term debt	(10,218)	(409,750)
Increase in deferred contributions - tangible capital assets	2,350,000	2,600,000
Cash flows from financing activities	<u>3,444,782</u>	<u>2,188,998</u>
Net increase in cash and cash equivalents	(464,676)	223,854
Cash and cash equivalents, beginning of year	<u>319,089</u>	<u>95,235</u>
Bank indebtedness, end of year	<u>(145,587)</u>	<u>319,089</u>

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

John Howard Society of Ottawa

Notes to Financial Statements

As at March 31, 2016

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

As at March 31, 2016

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.

Periodically, with Board approval, amounts from unrestricted operations are transferred into these reserves.

John Howard Society of Ottawa

Notes to Financial Statements

As at March 31, 2016

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>2016</u>	<u>2015</u>
	\$	\$
Trade accounts receivable (a)	656,190	543,640
Accrued interest	4,702	3,702
Repair reserve	2,050	
HST receivable	<u>452,262</u>	<u>246,809</u>
	<u><u>1,115,204</u></u>	<u><u>794,151</u></u>

(a) As at March 31, 2016, amounts owing from one funder, Corrections Services Canada, represents 68% of the balance. (78% as at March 31, 2015)

John Howard Society of Ottawa

Notes to Financial Statements

As at March 31, 2016

4 - RELATED PARTY TRANSACTIONS

The John Howard Society of Ottawa paid the John Howard Society of Ontario a total of \$730,489 (\$644,029 in 2015) for their administration of the employee benefit package, network support, and other expenditures.

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 \$332,996. (\$328,438 in 2015)

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 2016, an amount of \$400,000 was loaned to the John Howard Society of Ontario at 4.0% interest per annum, repayable in monthly instalments of \$2,952 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.

The Society periodically advances amounts to Rideau Social Enterprises (RSE), a charitable entity under significant influence of the Society. Such advances are interest free and unsecured, with an outstanding balance of \$10,598 (\$7,677 in 2015) as at March 31, 2016.

RSE assists in the delivery of certain client services which includes cleaning, recycling, repairs and maintenance in the amount of \$71,850 (\$39,425 in 2015) for the year. The Society uses RSE for its placement programs and RSE was eligible for \$39,059 (\$35,461 in 2015) 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 \$484,480 (\$520,917 as at March 31, 2015) that bear annual interest rates varying from 0.55% to 1.75% (0.55% to 2.50% in 2015) maturing from February 2017 to December 2018.

Also included in investments is a capital contribution of \$500,000 (\$500,000 as at March 31, 2015) to the Community Foundation of Ottawa, a registered charity that pools amounts received into a permanent, income earning endowment fund. The investment, managed by the Foundation, has an estimated yield of 7.05% per annum, and shall be held for at least 5 years to March 2020.

John Howard Society of Ottawa

Notes to Financial Statements

As at March 31, 2016

6 - TANGIBLE CAPITAL ASSETS

	2016		2015
	Cost	Accumulated amortization	Net carrying amount
	\$	\$	\$
Land	2,516,308		1,659,978
Buildings	13,764,206	3,318,920	7,362,583
Leasehold improvements	471,534	397,559	99,154
Office equipment and computers	329,644	120,308	19,478
	17,081,692	3,836,787	9,141,193

Buildings includes construction in-progress of \$24,105 as at March 31, 2016 for a new facility, for which no amortization has been recorded.

7 - BANK INDEBTEDNESS

The Society has arranged a commercial line of credit to a maximum of \$500,000 (\$500,000 as at March 31, 2014), of which \$145,587 was utilized as at March 31, 2016 (\$Nil as at March 31, 2015), bearing interest at prime plus 1.5% (4.2%; 4.5% as at March 31, 2016).

The commercial line of credit is secured by a general assignment of accounts receivable.

8 - TRADE AND OTHER OPERATING LIABILITIES

	2016	2015
	\$	\$
Accounts payable and accrued liabilities	609,754	542,958
Salaries payable	216,627	139,663
	826,381	682,621

John Howard Society of Ottawa

Notes to Financial Statements

As at March 31, 2016

9 - 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>2016</u>	<u>2015</u>
	\$	\$
Capital assets		
Buildings - opening balance	6,620,051	4,362,359
Additions	2,350,000	2,600,000
Amortization	<u>(489,242)</u>	<u>(342,308)</u>
Buildings - ending balance	<u>8,480,809</u>	<u>6,620,051</u>
Leasehold improvements - opening balance	150,693	175,872
Amortization	<u>(21,974)</u>	<u>(25,179)</u>
Leasehold improvements - ending balance	<u>128,719</u>	<u>150,693</u>
	<u><u>8,609,528</u></u>	<u><u>6,770,744</u></u>

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

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 \$65,256. Minimum lease payments for the next three years approximate:

	<u>\$</u>
2017	58,666
2018	3,295
2019	<u>3,295</u>
Total minimum lease payments	<u><u>65,256</u></u>

John Howard Society of Ottawa
Notes to Financial Statements
 As at March 31, 2016

11 - LONG-TERM DEBT

	<u>2016</u>	<u>2015</u>
	\$	\$
3.60% mortgage loan, maturing in December 2016, payable in monthly instalments of \$1,075 including interest, secured by land and building having an amortized cost of \$2,389,486 in 2016	131,778	139,711
3.03% mortgage loan, maturing in December 2025, payable in monthly instalments of \$3,964 including interest, secured by land and building having an amortized cost of \$6,406,426 in 2016	<u>1,102,715</u>	
	<u>1,234,493</u>	139,711
Current portion	<u>22,860</u>	15,348
	<u><u>1,211,633</u></u>	<u><u>124,363</u></u>

12 - FINANCIAL INSTRUMENTS

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 \$2,141,028 (\$2,021,295 as at March 31, 2015), have all been classified as financial assets measured at amortized cost, less any reduction for impairment.

John Howard Society of Ottawa

Notes to Financial Statements

As at March 31, 2016

13 - PENSION PLAN

The Society participates in a multiemployer defined benefit plan providing both pension and other retirement benefits. This plan, to which contributions totalled \$332,996 in 2016 and \$328,438 in 2015, is accounted for as a defined contribution plan.

14 - CONTINGENCIES

To comply with requirements in funding the Gardener project, the Society has secured a standby letter-of-credit in an amount of up to \$45,999 (2015 - \$65,167), which if drawn upon, must be repaid to the issuing bank. This facility is to be reviewed on July 31, 2016. As at March 31, 2016, this standby letter-of-credit has not been drawn down.

John Howard Society of Ottawa Supplementary Information

Year ended March 31, 2016

	2016					2015	
	Administration	Youth Justice Services	Adult Housing	Adult Justice Services	Employment and Training	Inter-Program Revenue/ Expenses	Total
Revenues	\$	\$	\$	\$	\$	\$	\$
Federal funding			2,850,452	4,565	4,818		2,859,835
Provincial funding		775,068	210,084	503,498	1,880,382		3,369,032
Municipal funding	9,542	934,830	438,825	331,208			1,714,405
United Way of Ottawa		99,801		102,318	79,996		282,115
Rental income	94,241	110,315	112,058		26,000	(94,241)	320,028
Fundraising, donations, memberships							175,497
Other contributions	20,090	3,460	27,831	9,484			40,775
Amortization of deferred contributions - tangible capital assets		97,620		9,143	117,618		244,471
Administration	777,120	237,759	273,457			(777,120)	511,216
	<u>900,993</u>	<u>2,258,853</u>	<u>3,912,707</u>	<u>960,216</u>	<u>2,108,814</u>	<u>(871,361)</u>	<u>9,270,222</u>
Expenses							
Salaries and employee benefits	364,078	1,202,546	1,901,440	729,173	951,699		5,148,936
Operating	163,667	465,512	700,080	104,720	984,114	(94,241)	2,323,852
Administration	164,527	182,006	312,374	160,016	133,143	(777,120)	174,946
Interest on long-term debt		5,146	5,543				10,689
Amortization of tangible capital assets	8,717	254,311	343,897	5,223	4,960		617,108
	<u>700,989</u>	<u>2,109,521</u>	<u>3,263,334</u>	<u>999,132</u>	<u>2,073,916</u>	<u>(871,361)</u>	<u>8,275,531</u>
Excess (deficiency) of revenues over expenses	<u>200,004</u>	<u>149,332</u>	<u>649,373</u>	<u>(38,916)</u>	<u>34,898</u>	<u>-</u>	<u>994,691</u>

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, 2016

	2016		2015					
	2016	2015	2016	2015				
Adult Housing								
	Kirkpatrick House	St. Anne Street Location	Bank Street Location	TRHP	Reporting Centre Street Location	Gardener Street Location	Total	Total
	\$	\$	\$	\$	\$	\$	\$	
Revenues	847,241	1,357,528	580,822	193,109	64,861	2,850,452	2,641,023	
Federal funding			16,975			210,084	175,830	
Provincial funding						438,825		
Municipal funding								
United Way of Ottawa			1,916	33,479		112,058	25,338	
Rental income								
Fundraising, donations, memberships								
Other contributions						27,831	15,910	
Amortization of deferred contributions - tangible capital assets		93,415	21,974	8,849		149,219	124,237	
Administration								
	847,241	1,450,943	621,687	235,437	64,861	692,538	2,982,364	
Expenses	476,859	605,635	321,393	128,717	43,575	1,901,440	1,536,325	
Salaries and employee benefits	136,996	239,143	90,999	41,949	3,049	187,944	576,482	
Operating	78,240	120,452	59,199	13,435	4,658	36,390	279,781	
Administration						5,543	10,124	
Interest on long-term debt								
Amortization of tangible capital assets	4,903	27,543	94,017	12,121		205,313	127,913	
	696,998	992,773	565,608	196,222	51,282	760,451	2,530,625	
Excess (deficiency) of revenues over expenses	150,243	458,170	56,079	39,215	13,579	(67,913)	451,739	

John Howard Society of Ottawa Supplementary Information

Year ended March 31, 2016

	Post					2016	2015
	Community Justice	Incarceration Housing Supports	Crisis and Reintegration Services	Supports in Social Housing	Rooming House Project and Supervision	Total	Total
Revenues	\$	\$	\$	\$	\$	\$	\$
Federal funding			4,565			4,565	6,181
Provincial funding	25,109		57,693			503,498	492,364
Municipal funding		136,777		121,751	72,680	331,208	291,488
United Way of Ottawa			102,318			102,318	112,562
Rental income							
Fundraising, donations, memberships			9,414		70	9,484	19,153
Other contributions			2,500	466		9,143	2,959
Amortization of deferred contributions - tangible capital assets							
Administration							
	25,109	136,777	176,490	122,217	72,680	960,216	924,707
Expenses							
Salaries and employee benefits	20,437	90,267	126,315	91,378	60,011	729,173	699,342
Operating	1,069	17,415	15,624	18,837	9,015	104,720	81,521
Administration	5,057	22,952	26,246	23,658	16,203	160,016	151,293
Interest on long-term debt							
Amortization of tangible capital assets		4,895	131			5,223	2,431
	26,563	135,529	168,316	133,873	85,229	999,132	934,587
Excess (deficiency) of revenues over expenses	(1,454)	1,248	8,174	(11,656)	(12,549)	(38,916)	(9,880)

John Howard Society of Ottawa Supplementary Information

Year ended March 31, 2016

	2016				2015	
	Canada Ontario Job Grant	Employment Ontario	Youth Employment Fund	Summer Jobs	Pre- Employment Training	Total
	\$	\$	\$	\$	\$	\$
Revenues						
Federal funding					4,818	4,818
Provincial funding	269,530	1,216,206	64,451	221,664	108,531	1,880,382
Municipal funding						
United Way of Ottawa						
Rental income		26,000			79,996	79,996
Fundraising, donations, memberships						26,000
Other contributions		10,851				106,767
Amortization of deferred contributions - tangible capital assets						25
Administration						185,720
	269,530	1,253,057	64,451	221,664	300,112	2,108,814
Expenses						
Salaries and employee benefits	35,705	612,958	(637)	51,450	252,223	951,699
Operating	231,704	521,225	64,527	153,112	13,546	984,114
Administration	2,121	93,518		4,916	32,588	133,143
Interest on long-term debt						
Amortization of tangible capital assets		3,205			1,755	4,960
	269,530	1,230,906	63,890	209,478	300,112	2,073,916
Excess (deficiency) of revenues over expenses	-	22,151	561	12,186	-	34,898