

John Howard Society of Ottawa
Financial Statements
March 31, 2017

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

Raymond Chabot Grant Thornton
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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, 2017 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, 2017 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 12, 2017

John Howard Society of Ottawa

Financial Position

As at March 31, 2017

	<u>2017</u>	<u>2016</u>
	\$	\$
ASSETS		
Current		
Cash and cash equivalents	324,757	
Trade and other receivables (Note 3)	1,333,515	1,115,204
Prepaid expenses and deposits	88,169	73,792
Current portion of loans receivable	<u>69,986</u>	<u>51,584</u>
	1,816,427	1,240,580
Long-term		
Long-term portion of loans receivable (Note 4)	400,000	442,022
Investments (Note 5)	1,147,206	984,480
Tangible capital assets (Note 6)	<u>16,225,062</u>	<u>13,244,905</u>
	<u>19,588,695</u>	<u>15,911,987</u>
LIABILITIES		
Current		
Bank indebtedness (Note 7)		145,587
Trade and other operating liabilities (Note 8)	1,401,124	826,381
Deferred contributions - operations	202,000	310,272
Current portion of long-term debt	<u>58,216</u>	<u>22,860</u>
	1,661,340	1,305,100
Long-term		
Deferred contributions - tangible capital assets (Note 9)	10,135,298	8,609,528
Long-term debt (Note 10)	<u>2,408,542</u>	<u>1,211,633</u>
	<u>14,205,180</u>	<u>11,126,261</u>
NET ASSETS		
Capital reserve	499,057	499,057
Contingency reserve	162,317	162,317
Acquisition reserve	934,539	931,487
Unrestricted	<u>3,787,602</u>	<u>3,192,865</u>
	<u>5,383,515</u>	<u>4,785,726</u>
	<u>19,588,695</u>	<u>15,911,987</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, 2017

	<u>2017</u>	<u>2016</u>
	\$	\$
Revenues (Schedule)		
Federal funding	2,844,742	2,859,835
Provincial funding	3,728,191	3,369,032
Municipal funding	1,804,301	1,714,405
United Way of Ottawa	249,432	282,115
Rental income	454,402	248,373
Fundraising, donations, memberships	10,808	40,775
Other contributions	229,516	244,471
Amortization of deferred contributions - tangible capital assets	511,730	511,216
	<u>9,833,122</u>	<u>9,270,222</u>
Expenses (Schedule)		
Salaries and employee benefits	5,586,418	5,149,351
Operating	2,774,610	2,324,352
Administration	113,778	174,032
Interest on long-term debt	37,611	10,689
Amortization of tangible capital assets	725,968	617,108
	<u>9,238,385</u>	<u>8,275,532</u>
Excess of revenues over expenses	<u>594,737</u>	<u>994,690</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, 2017

	2017		2016			
	Capital reserve (Note 2)	Contingency reserve (Note 2)	Acquisition reserve (Note 2)	Unrestricted	Total	Total
Balance, beginning of year	\$ 499,057	\$ 162,317	\$ 931,487	\$ 3,192,865	\$ 4,785,726	\$ 3,787,071
Interest income			3,052		3,052	3,965
Excess of revenues over expenses				594,737	594,737	994,690
Balance, end of year	<u>499,057</u>	<u>162,317</u>	<u>934,539</u>	<u>3,787,602</u>	<u>5,383,515</u>	<u>4,785,726</u>

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

John Howard Society of Ottawa

Cash Flows

Year ended March 31, 2017

	<u>2017</u>	<u>2016</u>
	\$	\$
OPERATING ACTIVITIES		
Excess of revenues over expenses	594,737	994,690
Non-cash items		
Amortization of tangible capital assets	725,968	617,108
Amortization of deferred contributions - tangible capital assets	(511,730)	(511,216)
Changes in working capital items		
Trade and other receivables	(218,311)	(321,053)
Prepaid expenses and deposits	(14,377)	(6,144)
Trade and other operating liabilities	574,743	143,761
Deferred contributions - operations	(108,273)	213,474
Cash flows from operating activities	<u>1,042,757</u>	<u>1,130,620</u>
INVESTING ACTIVITIES		
Interest income in restricted funds	3,052	3,964
Loans receivable		(400,000)
Receipt of loans receivable	23,620	40,341
Purchase of investments	(162,726)	
Redemption of investments		36,437
Purchase of tangible capital assets	(3,706,125)	(4,720,820)
Cash flows used in investing activities	<u>(3,842,179)</u>	<u>(5,040,078)</u>
FINANCING ACTIVITIES		
Long-term debt	1,263,750	1,105,000
Repayment of long-term debt	(31,484)	(10,218)
Increase in deferred contributions - tangible capital assets	2,037,500	2,350,000
Cash flows from financing activities	<u>3,269,766</u>	<u>3,444,782</u>
Net increase in cash and cash equivalents	470,344	(464,676)
Bank indebtedness, beginning of the year	<u>(145,587)</u>	<u>319,089</u>
Cash and cash equivalents, end of year	<u>324,757</u>	<u>(145,587)</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, 2017

1 - GOVERNING STATUTES AND PURPOSE OF THE SOCIETY

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.

Revenue recognition

Contributions

The Society follows the deferral method of accounting for contributions. Under this method, contributions restricted for future period expenses are deferred and are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Endowment contributions are reported as direct increases in the net assets.

Rental income

Rental income on the properties owned by the Society is recognized over the period in which it is earned.

Net investment income

Investment transactions are recorded on the transaction date and resulting revenues are recognized using the accrual method of accounting.

Net investment income includes interest income from term deposits.

John Howard Society of Ottawa

Notes to Financial Statements

As at March 31, 2017

2 - SUMMARY OF ACCOUNTING POLICIES (Continued)

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 amortized cost (including any impairment in the case of financial assets).

With respect to financial assets measured at 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 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

Tangible 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

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

As at March 31, 2017

2 - SUMMARY OF ACCOUNTING POLICIES (Continued)

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

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.

John Howard Society of Ottawa

Notes to Financial Statements

As at March 31, 2017

3 - TRADE AND OTHER RECEIVABLES

	<u>2017</u>	<u>2016</u>
	\$	\$
Trade accounts receivable (a)	1,017,520	656,190
Accrued interest	11,125	4,702
Repair reserve	14,350	2,050
HST receivable	<u>290,520</u>	<u>452,262</u>
	<u>1,333,515</u>	<u>1,115,204</u>

(a) As at March 31, 2017, amounts owing from one funder, Corrections Services Canada, represents 48% of the balance (68% 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 \$731,926 (\$730,489 in 2016) 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 \$371,197 (\$332,996 in 2016).

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 \$31,425 (\$10,598 in 2016) as at March 31, 2017.

RSE assists in the delivery of certain client services which includes cleaning, recycling, repairs and maintenance in the amount of \$68,300 (\$71,850 in 2016) for the year. The Society uses RSE for its placement programs and RSE was eligible for \$31,772 (\$39,059 in 2016) in placement incentives for the year.

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

As at March 31, 2017

5 - INVESTMENTS

Investments consist of term deposits of \$647,206 (\$484,480 as at March 31, 2016) that bear annual interest rates varying from 0.50% to 1.75% (0.55% to 1.75% in 2016) maturing from May 2017 to November 2019.

Also included in investments is a capital contribution of \$500,000 (\$500,000 as at March 31, 2016) 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 6.50% per annum, and shall be held for at least 5 years to March 2020.

6 - TANGIBLE CAPITAL ASSETS

			2017	2016
	Cost	Accumulated amortization	Net carrying amount	Net carrying amount
	\$	\$	\$	\$
Land	3,374,569		3,374,569	2,516,308
Buildings	16,501,077	3,844,985	12,656,092	10,445,286
Leasehold improvements	471,534	422,738	48,796	73,975
Office equipment and computers	440,635	295,030	145,605	209,336
	20,787,815	4,562,753	16,225,062	13,244,905

Buildings includes construction in-progress of \$1,878,577 as at March 31, 2017 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, 2016), of which \$Nil was utilized as at March 31, 2017 (\$145,587 as at March 31, 2016), bearing interest at prime plus 1.5% (4.2%; 4.2% 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

	2017	2016
	\$	\$
Accounts payable and accrued liabilities	1,093,590	609,754
Salaries payable	307,534	216,627
	1,401,124	826,381

John Howard Society of Ottawa

Notes to Financial Statements

As at March 31, 2017

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>2017</u>	<u>2016</u>
	\$	\$
Capital assets		
Buildings - opening balance	8,480,809	6,620,051
Additions	2,037,500	2,350,000
Amortization	<u>(486,550)</u>	<u>(489,242)</u>
Buildings - ending balance	<u>10,031,759</u>	<u>8,480,809</u>
Leasehold improvements - opening balance	128,719	150,693
Amortization	<u>(25,180)</u>	<u>(21,974)</u>
Leasehold improvements - ending balance	<u>103,539</u>	<u>128,719</u>
	<u>10,135,298</u>	<u>8,609,528</u>

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

10 - LONG-TERM DEBT

	<u>2017</u>	<u>2016</u>
	\$	\$
3.60% mortgage loan, maturing in December 2028, payable in monthly instalments of \$1,075 including interest, secured by land and building having an amortized cost of \$2,263,414 in 2017	123,402	131,778
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 \$6,260,278 in 2017	1,088,150	1,102,715
3.00% mortgage loan, maturing in December 2041, payable in monthly instalments of \$ 5,981 including interest, secured by land and building having a amortized cost of \$1,357,963 in 2017	<u>1,255,206</u>	
Current portion	<u>2,466,758</u>	1,234,493
	<u>58,216</u>	<u>22,860</u>
	<u>2,408,542</u>	<u>1,211,633</u>

The estimated instalments on long-term debt for the next five years are \$58,216 in 2018, \$44,572 in 2019, \$45,887 in 2020, \$47,434 in 2021 and \$48,936 in 2022.

John Howard Society of Ottawa

Notes to Financial Statements

As at March 31, 2017

11 - 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 \$3,012,360 (\$2,141,028 as at March 31, 2016), have all been classified as financial assets measured at amortized cost, less any reduction for impairment.

12 - 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 (2016 - \$45,999), which if drawn upon, must be repaid to the issuing bank. This facility is to be reviewed on July 31, 2017. As at March 31, 2017, this standby letter-of-credit has not been drawn down.

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 \$371,197 in 2017 and \$332,996 in 2016, is accounted for as a defined contribution plan.

John Howard Society of Ottawa

Notes to Financial Statements

As at March 31, 2017

14 - COMMITMENTS

The Society is committed, under long-term lease contracts for the rental of premises and equipment in the aggregate amount of \$476,190. Minimum lease payments for the next five years approximate:

	\$
2018	105,256
2019	105,256
2020	103,204
2021	99,074
2022	<u>63,400</u>
Total minimum lease payments	<u><u>476,190</u></u>

15 - COMPARATIVE FIGURES

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

John Howard Society of Ottawa Supplementary Information

Year ended March 31, 2017

	2017				2016		
	Administration	Youth Justice Services	Adult Housing	Adult Justice Services	Employment and Training	Inter-Program Revenue/ Expenses	Total
	\$	\$	\$	\$	\$	\$	\$
Revenues							
Federal funding			2,824,110	20,632			2,844,742
Provincial funding		845,092	234,144	614,050	2,034,905		3,728,191
Municipal funding		876,205	570,335	357,761			1,804,301
United Way of Ottawa		79,331		93,416	76,685		249,432
Rental income	14,500	130,301	313,974		10,127	(14,500)	454,402
Fundraising, donations, memberships			500	10,308			10,808
Other contributions	32,306	37,154	37,427	1,263	121,366		229,516
Amortization of deferred contributions - tangible capital assets		238,273	273,457				511,730
Administration	687,283					(687,283)	
	734,089	2,206,356	4,253,947	1,097,430	2,243,083	(701,783)	9,833,122
Expenses							
Salaries and employee benefits	237,340	1,322,788	2,172,871	843,944	1,009,475		5,586,418
Operating	275,101	352,340	900,913	136,515	1,124,241	(14,500)	2,774,610
Administration	123,841	154,883	261,196	153,248	107,893	(687,283)	113,778
Interest on long-term debt		4,608	33,003				37,611
Amortization of tangible capital assets	2,352	257,502	459,071	3,838	3,205		725,968
	638,634	2,092,121	3,827,054	1,137,545	2,244,814	(701,783)	9,238,385
Excess (deficiency) of revenues over expenses	95,455	114,235	426,893	(40,115)	(1,731)	-	594,737

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, 2017

	Kirkpatrick House		St. Anne Street		Bank Street		Gardener Street		Inuit CRF		Bail Residence		2017	2016
	\$		\$		\$		\$		\$		\$		\$	\$
Revenues														
Federal funding	803,492	1,372,512	563,771										2,824,110	2,850,452
Provincial funding		3,907											234,144	210,084
Municipal funding			192,886										570,335	438,825
United Way of Ottawa														
Rental income					36,884					83,065			313,974	112,058
Fundraising, donations, memberships								500					500	
Other contributions								37,427					37,427	27,831
Amortization of deferred contributions - tangible capital assets														
Administration				93,415	8,849	21,974		149,219					273,457	273,457
	803,492	1,469,834	572,620	251,744	84,335	951,506	83,065	37,351	4,253,947	3,912,707				
Expenses														
Salaries and employee benefits	519,981	691,721	350,986	123,874	41,332	444,977							2,172,871	1,901,440
Operating	216,847	262,852	105,960	30,502	7,490	235,108				18,930			900,913	700,080
Administration	50,461	97,304	34,177	26,273	4,282	48,699							261,196	312,374
Interest on long-term debt						33,003							33,003	5,543
Amortization of tangible capital assets	8,942	104,714	27,449	12,329	2,000	275,372				12,928			459,071	343,897
	796,231	1,156,591	518,572	192,978	55,104	1,037,159				31,858			3,827,054	3,263,334
Excess (deficiency) of revenues over expenses	7,261	313,243	54,048	58,766	29,231	(85,653)				51,207		(1,210)	426,893	649,373

John Howard Society of Ottawa Supplementary Information

Year ended March 31, 2017

	Post					2017	2016
	Community Justice	Incarceration Housing Supports	Crisis and Reintegration Services	Supports in Social Housing	Rooming House Project and Supervision	Total	Total
	\$	\$	\$	\$	\$	\$	\$
Revenues							
Federal funding			20,632			20,632	4,565
Provincial funding			52,640		536,781	614,050	503,498
Municipal funding	24,629	147,377		127,745	82,639	357,761	331,208
United Way of Ottawa			93,416			93,416	102,318
Rental income							
Fundraising, donations, memberships			10,308			10,308	9,484
Other contributions			531	732		1,263	9,143
Amortization of deferred contributions - tangible capital assets							
Administration							
	24,629	147,377	177,527	128,477	82,639	1,097,430	960,216
Expenses							
Salaries and employee benefits	19,542	92,031	141,327	92,922	68,792	843,944	729,173
Operating	837	31,473	8,944	13,726	10,718	136,515	104,720
Administration	4,750	23,374	26,253	22,128	10,386	153,248	160,016
Interest on long-term debt							
Amortization of tangible capital assets		2,531	320			987	5,223
	25,129	149,409	176,844	128,776	89,896	1,137,545	999,132
Excess (deficiency) of revenues over expenses	(500)	(2,032)	683	(299)	(7,257)	(40,115)	(38,916)

John Howard Society of Ottawa Supplementary Information

Year ended March 31, 2017

	2017		2016	
	Canada Ontario Job Grant	Employment Ontario	Pre-Employment Youth Job Link	Total
Revenues	\$	\$	\$	\$
Federal funding	593,092	1,288,427	42,886	4,818
Provincial funding			110,500	1,880,382
Municipal funding			76,685	79,996
United Way of Ottawa		10,000	127	26,000
Rental income		9,270	112,096	117,618
Fundraising, donations, memberships				
Other contributions				
Amortization of deferred contributions - tangible capital assets				
Administration				
	593,092	1,307,697	299,408	2,108,814
Expenses				
Salaries and employee benefits	54,687	677,597	20,991	1,009,475
Operating	535,500	558,177	18,377	1,124,241
Administration	3,181	70,173	3,518	107,893
Interest on long-term debt				
Amortization of tangible capital assets		3,205		3,205
	593,368	1,309,152	299,408	2,244,814
Excess (deficiency) of revenues over expenses	(276)	(1,455)	-	(1,731)
				34,898