

John Howard Society of Ottawa
Financial Statements
March 31, 2011

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Raymond Chabot Grant Thornton

Independent Auditor's Report

Raymond Chabot Grant Thornton LLP
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To the Members of the
John Howard Society of Ottawa

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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, 2011 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, 2011 and the results of the operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles. As required by the Ontario Corporations Act, we report that in our opinion, these 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 22, 2011

John Howard Society of Ottawa

Financial Position

March 31, 2011

	<u>2011</u>	<u>2010</u>
	\$	\$
ASSETS		
Current assets		
Cash and cash equivalents		30,511
Amounts receivable	389,424	414,652
Prepaid expenses and deposits	66,767	55,607
	456,191	500,770
Term deposits (Note 3)	787,613	450,764
Capital assets (Note 4)	5,220,869	5,530,312
	6,464,673	6,481,846
LIABILITIES AND NET ASSETS		
Current liabilities		
Bank indebtedness (Note 5)	12,521	
Accounts payable and accrued liabilities	309,384	463,142
Deferred contributions - operations	452,512	305,931
Instalments on long-term debt (Note 7)	237,870	80,947
	1,012,287	850,020
Deferred contributions - capital assets (Note 6)	2,721,245	2,870,922
Long-term debt (Note 7)	979,768	1,216,620
	4,713,300	4,937,562
NET ASSETS		
Capital reserve	400,000	171,365
Contingency reserve	150,000	191,634
Acquisition reserve	149,808	
Unrestricted	1,051,565	1,181,285
	1,751,373	1,544,284
	6,464,673	6,481,846

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, 2011

	<u>2011</u>	<u>2010</u>
	\$	\$
Revenues (Schedule)		
Federal funding	1,739,936	1,595,038
Provincial funding	3,612,373	3,692,163
Municipal funding	243,491	272,834
United Way of Ottawa	213,302	161,515
Rental income	92,413	105,583
Fundraising, donations, memberships	30,896	37,126
Other contributions	222,154	134,502
Amortization of deferred contributions - capital assets	<u>182,989</u>	<u>152,365</u>
	<u>6,337,554</u>	<u>6,151,126</u>
Expenses (Schedule)		
Salaries and employee benefits (Note 8)	3,919,500	3,808,784
Operating	1,751,520	1,704,203
Administration	106,690	71,235
Interest on long-term debt	72,792	75,842
Amortization of capital assets	<u>309,442</u>	<u>283,094</u>
	<u>6,159,944</u>	<u>5,943,158</u>
Excess of revenues over expenses	<u><u>177,610</u></u>	<u><u>207,968</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, 2011

	<u>2011</u>				<u>2010</u>	
	<u>Capital reserve</u> <u>(Note 2)</u>	<u>Contingency</u> <u>reserve</u> <u>(Note 2)</u>	<u>Acquisition</u> <u>reserve</u> <u>(Note 2)</u>	<u>Unrestricted</u>	<u>Total</u>	<u>Total</u>
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	171,365	191,634		1,181,285	1,544,284	1,327,528
Interest income	934		1,128	43	2,105	8,788
Excess of revenues over expenses				177,610	177,610	207,968
Rebate prior year pension				27,374	27,374	
Interfund transfers, net (Note 3)	<u>227,701</u>	<u>(41,634)</u>	<u>148,680</u>	<u>(334,747)</u>		
Balance, end of year	<u><u>400,000</u></u>	<u><u>150,000</u></u>	<u><u>149,808</u></u>	<u><u>1,051,565</u></u>	<u><u>1,751,373</u></u>	<u><u>1,544,284</u></u>

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

John Howard Society of Ottawa

Cash Flows

Year ended March 31, 2011

	<u>2011</u>	<u>2010</u>
	\$	\$
OPERATING ACTIVITIES		
Excess of revenues over expenses	177,610	207,968
Non-cash items		
Amortization of capital assets	309,442	283,094
Amortization of deferred contributions - capital assets	(182,989)	(152,365)
Changes in working capital items		
Amounts receivable	25,228	(126,909)
Prepaid expenses and deposits	(11,160)	(3,291)
Accounts payable and accrued liabilities	(153,758)	(18,577)
Deferred contributions - operations	146,581	76,858
Cash flows from operating activities	<u>310,954</u>	<u>266,778</u>
INVESTING ACTIVITIES		
Term deposits	(336,849)	(354,171)
Acquisition of capital assets		(871,515)
Rebate of prior period pension contribution	27,374	
Cash flows used in investing activities	<u>(309,475)</u>	<u>(1,225,686)</u>
FINANCING ACTIVITIES		
Increase in long-term debt		120,000
Repayment of long-term debt	(77,823)	(74,075)
Increase in deferred contributions - capital assets	33,312	570,000
Cash flows from financing activities	<u>(44,511)</u>	<u>615,925</u>
Net decrease in cash and cash equivalents	(43,032)	(342,983)
Cash and cash equivalents, beginning of year	<u>30,511</u>	<u>373,494</u>
Cash and cash equivalents, end of year	<u>(12,521)</u>	<u>30,511</u>

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

John Howard Society of Ottawa

Notes to Financial Statements

March 31, 2011

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, 2011

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. During 2011, the Board authorized transfers of \$185,233 to the Capital reserve. Also during 2011, \$42,468 was repaid to the this reserve from operations in connection with a 2010 non-interest bearing loan of \$106,370.

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.

John Howard Society of Ottawa

Notes to Financial Statements

March 31, 2011

2 - ACCOUNTING POLICIES (Continued)

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. In the current year the Board authorized transfers of \$148,680 to this reserve.

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.

John Howard Society of Ottawa

Notes to Financial Statements

March 31, 2011

3 - TERM DEPOSITS

Term deposits bear annual interest rates varying from 0.55% to 4.18% (0.55% to 0.84% in 2010) maturing from November 2013 to December 2030.

4 - CAPITAL ASSETS

	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>
	2010		
	Cost	Accumulated amortization	Net
	\$	\$	\$
Land	1,073,081		1,073,081
Buildings	5,746,006	1,488,191	4,257,815
Leasehold improvements	439,483	252,894	186,589
Office equipment and computers	17,102	4,275	12,827
	<u>7,275,672</u>	<u>1,745,360</u>	<u>5,530,312</u>

5 - BANK CREDIT FACILITY

The Society has arranged a bank line of credit to \$225,000 of which \$Nil (\$Nil in 2010) was utilized at year end, at prime rate plus 1.5%, secured by a general security agreement and an \$87,805 term deposit. The prime rate at March 31, 2011 was 3.00% (2.25% in 2010).

John Howard Society of Ottawa

Notes to Financial Statements

March 31, 2011

6 - DEFERRED CONTRIBUTIONS - CAPITAL ASSETS

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

	<u>2011</u>	<u>2010</u>
	\$	\$
Capital assets		
Buildings - opening balance	2,607,544	2,168,064
Additions	33,312	570,000
Amortization	<u>(161,145)</u>	<u>(130,520)</u>
Buildings - ending balance	<u>2,479,711</u>	<u>2,607,544</u>
Leasehold improvements - opening balance	263,378	285,223
Amortization	<u>(21,844)</u>	<u>(21,845)</u>
Leasehold improvements - ending balance	<u>241,534</u>	<u>263,378</u>
	<u>2,721,245</u>	<u>2,870,922</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, 2011

7 - LONG-TERM DEBT

	Current portion	2011	2010
	\$	\$	\$
6.25% mortgage loan, maturing 2013, payable in monthly instalments of \$1,279 including interest, secured by land and building having an amortized cost of \$1,300,903 in 2011	5,224	164,371	169,279
6.25% mortgage loan, maturing 2013, payable in monthly instalments of \$2,224 including interest, secured by land and building having an amortized cost of \$969,056 in 2011	17,631	152,853	169,551
5.69% mortgage loan, maturing 2014, payable in monthly instalments of \$3,559 including interest, secured by a term deposit of \$87,805 and building having an amortized cost of \$350,022 in 2011	29,934	237,171	266,406
10% mortgage loan, maturing 2014, payable in monthly instalments of \$884 including interest, secured by land and building having an amortized cost of \$30,000 in 2011	2,751	35,257	35,257
4.98% mortgage loan, maturing 2015, payable in monthly instalments of \$2,613 including interest, secured by land and building having an amortized cost of \$1,571,108 in 2011	14,169	351,448	365,117
6.65% mortgage loan, maturing 2012, payable in monthly instalments of \$1,749 including interest, secured by a building with an amortized cost of \$223,250 in 2011	162,425	162,425	172,398
5.21% mortgage loan, maturing 2015, payable in monthly instalments of \$962 including interest, secured by a building with an amortized cost of \$331,819 in 2011	5,736	114,113	119,559
		1,217,638	1,297,567
Instalments due within one year	237,870	237,870	80,947
		979,768	1,216,620

The principal portion of instalments on long-term debt for the next five years are \$237,870 in 2012, \$79,979 in 2013, \$354,771 in 2014, \$545,018 in 2015 and \$Nil in 2016.

John Howard Society of Ottawa

Notes to Financial Statements

March 31, 2011

8 - RELATED PARTY TRANSACTIONS

The John Howard Society of Ottawa paid the John Howard Society of Ontario a fee of \$8,920 (\$9,381 in 2010) 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 \$309,780 (\$340,088 in 2010).

9 - COMMITMENTS

The Society is committed, under long-term lease contracts with various expiration dates, for the rental of premises and equipment in the aggregate amount of \$84,639. Minimum lease payments for the next five years and beyond approximate:

	<u>\$</u>
2012	21,041
2013	16,131
2014	14,106
2015	11,393
2016 and thereafter	<u>21,968</u>
	<u>84,639</u>

10 - 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.

John Howard Society of Ottawa

Notes to Financial Statements

March 31, 2011

11 - FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES, AND FINANCIAL RISKS

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.

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.

John Howard Society of Ottawa Supplementary Information

Year ended March 31, 2011

							2011	2010
	Administration	Youth Justice Services	Adult Housing	Adult Justice Services	Employment and Training	Inter-Program Revenue/ Expenses	Total	Total
	\$	\$	\$	\$	\$	\$	\$	\$
Revenues								
Federal funding		108,862	1,611,227	19,847			1,739,936	1,595,038
Provincial funding		1,047,487	190,030	477,970	1,896,886		3,612,373	3,692,163
Municipal funding		28,096	161	200,938	14,296		243,491	272,834
United Way of Ottawa		102,549		110,753			213,302	161,515
Rental income	5,300	728	86,145	240	108,000	(108,000)	92,413	105,583
Fundraising, donations, memberships	13,294		15,000	1,602	1,000		30,896	37,126
Other contributions	87,001	31,818	288	388	102,659		222,154	134,502
Amortization of deferred contributions - capital assets	1,500	102,490	77,499		1,500		182,989	152,365
Administration	538,498					(538,498)		
	645,593	1,422,030	1,980,350	811,738	2,124,341	(646,498)	6,337,554	6,151,126
Expenses								
Salaries and employee benefits	271,225	787,324	1,169,701	623,678	1,067,572		3,919,500	3,808,784
Operating	182,865	360,726	359,530	130,904	923,802	(206,307)	1,751,520	1,704,203
Administration	106,690	116,828	179,487	69,075	74,801	(440,191)	106,690	71,235
Interest on long-term debt		31,447	27,870		13,475		72,792	75,842
Amortization of capital assets	33,949	123,254	124,237		28,002		309,442	283,094
	594,729	1,419,579	1,860,825	823,657	2,107,652	(646,498)	6,159,944	5,943,158
Excess (deficiency) of revenues over expenses	50,864	2,451	119,525	(11,919)	16,689		177,610	207,968

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, 2011

Youth Justice Services

						2011	2010
	Non-Residential Attendance Centre	Young Women's Residence	Young Men's Residence	Life Skills Contract	Crime Prevention	Total	Total
	\$	\$	\$	\$	\$	\$	\$
Revenues							
Federal funding		108,862				108,862	72,327
Provincial funding	371,271	54,754	499,240	122,222		1,047,487	888,542
Municipal funding		(522)			28,618	28,096	64,258
United Way of Ottawa	46,213		56,336			102,549	33,476
Rental income		728				728	1,531
Fundraising, donations, memberships							500
Other contributions			21,918		9,900	31,818	23,500
Amortization of deferred contributions - capital assets	1,500	52,500	48,490			102,490	71,865
Administration							
	418,984	216,322	625,984	122,222	38,518	1,422,030	1,157,530
Expenses							
Salaries and employee benefits	260,700	96,488	287,809	110,495	31,832	787,324	691,704
Operating	85,475	39,281	218,776	10,508	6,686	360,726	239,234
Administration	46,876	19,872	50,080			116,828	92,558
Interest on long-term debt	11,012	10,441	9,994			31,447	33,372
Amortization of capital assets	14,250	49,679	59,325			123,254	94,273
	418,313	215,761	625,984	121,003	38,518	1,419,579	1,151,141
Excess (deficiency) of revenues over expenses	671	561	-	1,219	-	2,451	6,389

John Howard Society of Ottawa

Supplementary Information

Year ended March 31, 2011

Adult Housing					2011	2010
	Kirkpatrick House	St. Anne Street Location	Bank Street Location	Lebreton Street Location	Total	Total
	\$	\$	\$	\$	\$	\$
Revenues						
Federal funding	646,983	774,857	189,387		1,611,227	1,475,573
Provincial funding		129,921	60,109		190,030	270,409
Municipal funding			161		161	4,590
United Way of Ottawa						
Rental income		11,387	50,949	23,809	86,145	98,251
Fundraising, donations, memberships			15,000		15,000	
Other contributions			234	54	288	19,499
Amortization of deferred contributions - capital assets		55,655	21,844		77,499	77,499
Administration						
	646,983	971,820	337,684	23,863	1,980,350	1,945,821
Expenses						
Salaries and employee benefits	395,785	577,931	195,070	915	1,169,701	1,150,316
Operating	104,216	175,041	61,827	18,446	359,530	383,281
Administration	61,802	78,467	39,218		179,487	169,708
Interest on long-term debt	4,079	17,691		6,100	27,870	25,779
Amortization of capital assets		115,388		8,849	124,237	129,008
	565,882	964,518	296,115	34,310	1,860,825	1,858,092
Excess (deficiency) of revenues over expenses	81,101	7,302	41,569	(10,447)	119,525	87,729

John Howard Society of Ottawa

Supplementary Information

Year ended March 31, 2011

Adult Justice Services							2011	2010
	Community Justice	Housing Supports	Crisis Services	Reintegration Supports	Change Groups	Bail Verification and Supervision	Total	Total
	\$	\$	\$	\$	\$	\$	\$	\$
Revenues								
Federal funding		1,235			18,612		19,847	36,405
Provincial funding	25,500			52,200		400,270	477,970	497,330
Municipal funding		200,938					200,938	193,986
United Way of Ottawa			110,753				110,753	108,225
Rental income		240					240	
Fundraising, donations, memberships			1,602				1,602	2,500
Other contributions		298	90				388	817
Amortization of deferred contributions - capital assets								
Administration								
	25,500	202,711	112,445	52,200	18,612	400,270	811,738	839,263
Expenses								
Salaries and employee benefits	16,873	146,309	85,945	44,333	13,991	316,227	623,678	629,054
Operating	4,113	34,721	21,935	4,064	3,752	62,319	130,904	147,899
Administration	2,500	21,681	7,991	4,371	1,065	31,467	69,075	71,941
Interest on long-term debt								
Amortization of capital assets								
	23,486	202,711	115,871	52,768	18,808	410,013	823,657	848,894
Excess (deficiency) of revenues over expenses	2,014	-	(3,426)	(568)	(196)	(9,743)	(11,919)	(9,631)

John Howard Society of Ottawa

Supplementary Information

Year ended March 31, 2011

Employment and Training

						2011	2010
	Job Connect	Summer Jobs	Hire Power	Pre-Employment Training	Youth Employment Resource Centre	Total	Total
	\$	\$	\$	\$	\$	\$	\$
Revenues							
Federal funding							10,733
Provincial funding	1,100,557	597,600		188,875	9,854	1,896,886	2,035,882
Municipal funding				8,277	6,019	14,296	10,000
United Way of Ottawa							19,814
Rental income					108,000	108,000	108,000
Fundraising, donations, memberships				1,000		1,000	23,600
Other contributions				99,759	2,900	102,659	87,998
Amortization of deferred contributions - capital assets					1,500	1,500	1,500
Administration							
	1,100,557	597,600		297,911	128,273	2,124,341	2,297,527
Expenses							
Salaries and employee benefits	736,659	86,775		244,138		1,067,572	1,036,808
Operating	308,469	507,701		37,525	70,107	923,802	1,051,584
Administration	55,429	3,124		16,248		74,801	156,251
Interest on long-term debt					13,475	13,475	16,691
Amortization of capital assets					28,002	28,002	28,002
	1,100,557	597,600		297,911	111,584	2,107,652	2,289,336
Excess (deficiency) of revenues over expenses	-	-	-	-	16,689	16,689	8,191