

**John Howard Society of Sudbury**  
**Financial Statements**  
*For the year ended March 31, 2019*

# John Howard Society of Sudbury Contents

*For the year ended March 31, 2019*

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## Management's Responsibility

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To the Board of Directors and Members of John Howard Society of Sudbury:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors is composed primarily of Directors who are neither management nor employees of the Society. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board is also responsible for recommending the appointment of the Society's external auditors.

MNP LLP is appointed by the Board to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

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# Independent Auditor's Report

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To the Board of Directors of John Howard Society of Sudbury:

## Report on the Audit of the Financial Statements

### Qualified Opinion

We have audited the financial statements of John Howard Society of Sudbury (the "Society"), which comprise the statement of financial position as at March 31, 2019, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2019, 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.

### Basis for Qualified Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion, except for the possible effects of the matters described below.

In common with many not-for-profit organizations, the John Howard Society of Sudbury derives some of its revenue from donations and fundraising events, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of this revenue was limited to the amounts recorded in the records of the Society and we were not able to determine whether any adjustments might be necessary to revenues, deficiency of revenues over expenditures and net assets.

The Society expenses all of its capital assets, with the exception of land and building, which has the amortization and capitalization policies described in Note 2. In addition, the Society does not recognize revenue received for the purchase of capital assets as deferred capital contributions. In these respects, the financial statements are not in accordance with Canadian accounting standards for not-for-profit organizations and it is not practicable to determine the impact of these policies.

The Independent Auditor's Report pertaining to the Society's financial statements as at and for the year ended March 31, 2018 included a qualified opinion for the same matters occurring in that year.

### Other Matter

The financial statements of the Society for the year ended March 31, 2018 were audited by Collins Barrow SNT LLP of Sudbury, Canada with a qualified opinion with report dated May 31, 2018 for the reasons described in the Basis for Qualified opinion paragraph.

The supplementary information contained in the schedules is presented for the purposes of additional analysis and is not part of the basic audited financial statements. The information in the schedules was derived from the accounting records tested in forming an opinion on the financial statements as a whole.

### Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to

report that fact. As described in the Basis for Qualified Opinion section above, there are qualifications relating to the completeness of revenues from donations and fundraising events as well as the Society's policy of expensing capital items with the exception of land and building. Accordingly, we are unable to conclude whether or not the other information is materially misstated with respect to this matter.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of the 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.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Sudbury, Ontario

May 29, 2019

*MNP LLP*

Chartered Professional Accountants

Licensed Public Accountants

# John Howard Society of Sudbury Statement of Financial Position

*As at March 31, 2019*

	2019	2018
<b>Assets</b>		
<b>Current</b>		
Unrestricted cash	18,003	19,401
Externally restricted cash - Bingo (Note 3)	2,949	2,521
Accounts receivable	4,735	9,556
Externally restricted accounts receivable - Bingo (Note 3)	4,580	-
Prepaid expenses	7,841	8,227
	<b>38,108</b>	39,705
<b>Tangible capital assets (Note 4)</b>	<b>279,792</b>	287,627
	<b>317,900</b>	327,332
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable and accrued liabilities	19,082	10,041
<b>Contingency (Note 5)</b>		
<b>Net Assets</b>		
Invested in tangible capital assets	279,792	287,627
Unrestricted	11,497	27,143
Externally restricted (Note 3)	7,529	2,521
	<b>298,818</b>	317,291
	<b>317,900</b>	327,332

Approved on behalf of the Board

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Director

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Director

*The accompanying notes are an integral part of these financial statements.*

**John Howard Society of Sudbury**  
**Statement of Operations**  
*For the year ended March 31, 2019*

	<b>2019</b>	<b>2018</b>
<b>Revenue</b>		
City of Greater Sudbury <i>(Note 6)</i>	188,835	137,305
Ministry of Children, Community and Social Service <i>(Note 6)</i>	162,170	162,169
United Way	88,750	114,400
Ministry of the Attorney General <i>(Note 6)</i>	65,500	62,500
Fundraising activities	33,377	27,391
Rental	30,221	10,296
Ministry of Solicitor General <i>(Note 6)</i>	27,690	35,253
Donations	13,619	19,422
Contracted services	6,545	12,180
Service fees	6,030	5,180
Employment and Social Development Canada - Canada Summer Jobs <i>(Note 6)</i>	5,123	6,136
John Howard Society of Ontario	4,323	3,589
Other income	1,872	-
Sudbury Community Foundation	-	1,340
<b>Total revenue</b>	<b>634,055</b>	<b>597,161</b>
<b>Expenses</b>		
Accounting and bookkeeping	8,669	8,967
Amortization	7,835	8,234
Audit and legal fees	12,383	11,849
Contracted services	15,033	22,670
Emergency funds	22,551	24,466
Insurance	5,928	5,598
Maintenance	18,216	3,930
Materials and office supplies	20,314	31,659
Meetings and seminars	4,046	2,786
Miscellaneous	3,108	3,691
Occupancy costs	30,055	29,017
Salaries and benefits	486,474	441,401
Telephone	4,354	4,354
Travel	13,562	13,102
<b>Total expenses</b>	<b>652,528</b>	<b>611,724</b>
<b>Deficiency of revenue over expenses</b>	<b>(18,473)</b>	<b>(14,563)</b>

*The accompanying notes are an integral part of these financial statements.*

*Had the amortization policy on the building not been adopted, the Society's Statement of Operations would have resulted in an excess (deficiency) of revenue over expenditures of (\$10,638) in the current year and (\$6,329) for 2018.*

**John Howard Society of Sudbury**  
**Statement of Changes in Net Assets**

*For the year ended March 31, 2019*

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	<i>Invested in Tangible Capital Assets</i>	<i>Unrestricted</i>	<i>Externally Restricted</i>	<b>2019</b>	<b>2018</b>
<b>Net assets, beginning of year</b>	<b>287,627</b>	<b>27,143</b>	<b>2,521</b>	<b>317,291</b>	331,854
<b>Deficiency of revenue over expenses</b>	<b>(7,835)</b>	<b>(15,646)</b>	<b>5,008</b>	<b>(18,473)</b>	(14,563)
<b>Net assets, end of year</b>	<b>279,792</b>	<b>11,497</b>	<b>7,529</b>	<b>298,818</b>	317,291

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*The accompanying notes are an integral part of these financial statements.*

**John Howard Society of Sudbury**  
**Statement of Cash Flows**  
*For the year ended March 31, 2019*

	<b>2019</b>	<b>2018</b>
<b>Cash provided by (used for) the following activities</b>		
<b>Operating</b>		
Cash receipts from grants, activities and other	634,296	608,793
Cash paid to suppliers and employees	(635,266)	(609,921)
<b>Decrease in cash resources</b>	<b>(970)</b>	<b>(1,128)</b>
<b>Cash resources, beginning of year</b>	<b>21,922</b>	<b>23,050</b>
<b>Cash resources, end of year</b>	<b>20,952</b>	<b>21,922</b>
<b>Cash resources are composed of:</b>		
Unrestricted cash	18,003	19,401
Restricted cash	2,949	2,521
	<b>20,952</b>	<b>21,922</b>

*The accompanying notes are an integral part of these financial statements.*

**1. Incorporation and nature of the organization**

John Howard Society of Sudbury (the "Society") is an organization of citizens who accept responsibility for understanding and dealing with the problems of crime and the criminal justice system.

The Society operates as an affiliate of John Howard Society of Ontario and is incorporated in Ontario without share capital. The Society is a registered charity and therefore is exempt from income taxes under the Income Tax Act.

**2. Significant accounting policies**

These financial statements are the representation of management, prepared in accordance with Canadian accounting standards for not-for-profit organizations, including the following significant accounting policies:

***Cash and cash equivalents***

Cash and cash equivalents include balances with banks and short-term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

***Tangible capital assets***

Purchased capital assets, other than land and building, are expensed at cost in the year of acquisition. Land and building are recorded at cost.

Amortization is provided using the declining balance method at rates intended to amortize the cost of asset over its estimated useful life. Additions to the building acquired during the year are amortized at one-half of the below rate.

	<b>Method</b>	<b>Rate</b>
Building	declining balance	4 %

***Revenue recognition***

The Society follows the deferral method of accounting for contributions. Unrestricted contributions received for the Society's programs are recognized as income when received or receivable.

Fundraising revenues from Bingo are restricted by the City of Greater Sudbury and are recognized as income when received or receivable. All Bingo contributions are only available for specific usage. All other fundraising is recognized as income when received and is considered to be available for unrestricted use.

Service fees revenue and contracted services revenue are recognized when the services are provided.

Rental revenue is an allocation of rent charged to specific programs and is recognized when invoiced.

Unless specifically restricted by the donor, all donations are considered to be available for unrestricted use and are recognized as income when they are received.

The unexpended portion of contributions received for specific purposes are recorded in the accounts as deferred revenue.

***Contributed materials and services***

Because of the difficulty in determining the fair value of donated products and services, contributed products and services are not recognized in the financial statements.

**2. Significant accounting policies** *(Continued from previous page)*

***Measurement uncertainty (use of estimates)***

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of capital assets. Accrued liabilities are estimated based on historical charges for unbilled goods and services at year-end.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess (deficiency) of revenues over expenses in the periods in which they become known.

***Financial instruments***

The Society recognizes its financial instruments when the Society becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value.

At initial recognition, the Society may irrevocably elect to subsequently measure any financial instrument at fair value. The Society has not made such an election during the year.

Transaction costs and financing fees directly attributable to the financial instruments subsequently measured at fair value are immediately recognized in the excess (deficiency) of revenues over expenses for the current period. Transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

Financial assets measured at amortized cost include unrestricted cash, externally restricted cash, accounts receivable and externally restricted accounts receivable.

Financial liabilities measured at amortized cost includes accounts payable and accrued liabilities.

The Society assesses impairment of all of its financial assets measured at cost or amortized cost when there is an indication of impairment. Any impairment which is not considered temporary is included in current year excess (deficiency) of revenues over expenses.

***Allocated expenses***

The Society has programs which are funded by various ministries and other funders. The cost of these programs include salaries and benefits, accounting and bookkeeping, affiliation fees, advertising, audit and legal fees, insurance, maintenance, materials and office supplies, meetings and seminars, occupancy costs, telephone and travel. Expenses directly related to a particular program are expensed in that program and all others are allocated to the programs based on the program's proportionate share of total revenues.

**3. Externally restricted net assets**

The Society has externally restricted net assets that arise from Bingo fundraising and are restricted as to their use by the municipal licensing agreement.

Major categories of externally restricted net assets are as follows:

	<b>2019</b>	2018
Cash	<b>2,949</b>	2,521
Bingo receivable	<b>4,580</b>	-
	<b>7,529</b>	2,521

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# John Howard Society of Sudbury

## Notes to the Financial Statements

*For the year ended March 31, 2019*

#### 4. Tangible capital assets

	<i>Cost</i>	<i>Accumulated amortization</i>	<i>2019 Net book value</i>	<i>2018 Net book value</i>
Land	90,000	-	90,000	90,000
Building	263,000	73,208	189,792	197,627
	<b>353,000</b>	<b>73,208</b>	<b>279,792</b>	<b>287,627</b>

#### 5. Contingency

The Society operates programs that are funded by government grants. These programs are subject to audit by government agencies and should these audits result in recoveries of grants, the amount of these recoveries would be recorded as a current period adjustment.

#### 6. Government funding

	<i>2019</i>	<i>2018</i>
<b>Municipal</b>		
City of Greater Sudbury	<b>188,835</b>	137,305
<b>Provincial</b>		
Ministry of Children, Community and Social Service	<b>162,170</b>	168,669
Ministry of the Attorney General	<b>65,500</b>	62,500
Ministry of Solicitor General	<b>27,690</b>	28,753
	<b>255,360</b>	259,922
<b>Federal</b>		
Employment and Social Development Canada - Canada Summer Jobs	<b>5,123</b>	6,136
	<b>449,318</b>	403,363

#### 7. Economic dependence

John Howard Society of Sudbury receives a significant portion of its revenue from the City of Greater Sudbury and the Ministry of Children, Community and Social Service. The ability of the Society to continue operations is dependent upon the City and Ministry's continued financial commitments, as guaranteed by the related funding agreements.

#### 8. Budget information

Budget figures have been approved by the applicable funding bodies. The approved budgets are used to manage program spending within the guidelines of the funding model. The budget balances have been attached for information purposes only and are unaudited.

#### 9. Financial instruments

The Society, as part of its operations, carries a number of financial instruments. It is management's opinion that the Society is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments.

**John Howard Society of Sudbury**  
**City of Greater Sudbury Homelessness Initiative**  
**Schedule 1 - Schedule of Revenue and Expenses**

*For the year ended March 31, 2019*

	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b>Budget (Unaudited)</b>	<b>(Unaudited)</b>	<b>(Unaudited)</b>
<b>Revenue</b>			
City of Greater Sudbury	<b>49,009</b>	<b>49,569</b>	46,805
<b>Expenses</b>			
Accounting and bookkeeping	<b>2,940</b>	<b>3,430</b>	3,430
Administration	<b>1,464</b>	<b>2,164</b>	900
Audit and legal fees	-	<b>1,108</b>	1,339
Insurance	<b>516</b>	<b>478</b>	585
Maintenance	-	<b>1,307</b>	221
Materials and office supplies	<b>424</b>	<b>608</b>	1,080
Meetings and seminars	<b>1,563</b>	<b>5</b>	290
Miscellaneous	-	<b>238</b>	411
Occupancy costs	<b>4,542</b>	<b>3,575</b>	3,300
Salaries and benefits	<b>37,560</b>	<b>45,127</b>	40,001
Telephone	-	<b>390</b>	492
Travel	-	<b>174</b>	254
	<b>49,009</b>	<b>58,604</b>	52,303
<b>Deficiency of revenue over expenses</b>	<b>-</b>	<b>(9,035)</b>	<b>(5,498)</b>

**John Howard Society of Sudbury**  
**City of Greater Sudbury - Housing Navigator**  
**Schedule 2 - Schedule of Revenue and Expenses**

*For the year ended March 31, 2019*

	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b><i>Budget (Unaudited)</i></b>	<b><i>(Unaudited)</i></b>	<b><i>(Unaudited)</i></b>
<b>Revenue</b>			
City of Greater Sudbury	28,747	28,770	-
<b>Expenses</b>			
Accounting and bookkeeping	1,050	1,091	-
Administration	2,333	685	-
Insurance	280	296	-
Maintenance	-	2,914	-
Materials and office supplies	294	3,760	-
Meetings and seminars	-	673	-
Miscellaneous	-	531	-
Occupancy costs	3,300	2,200	-
Salaries and benefits	21,140	21,631	-
Telephone	300	241	-
Travel	50	1,217	-
	28,747	35,239	-
<b>Deficiency of revenue over expenses</b>	-	<b>(6,469)</b>	-

**John Howard Society of Sudbury**  
**City of Greater Sudbury - Intensive Case Management**  
**Schedule 3 - Schedule of Revenue and Expenses**

*For the year ended March 31, 2019*

	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b>Budget (Unaudited)</b>	<b>(Unaudited)</b>	<b>(Unaudited)</b>
<b>Revenue</b>			
City of Greater Sudbury	110,500	110,496	90,500
<b>Expenses</b>			
Accounting and bookkeeping	1,500	1,559	1,559
Administration	6,950	6,950	996
Audit and legal fees	-	2,470	-
Insurance	140	1,066	-
Maintenance	-	4,414	-
Materials and office supplies	2,160	1,953	726
Meetings and seminars	1,700	681	-
Miscellaneous	-	531	-
Occupancy costs	3,960	4,000	1,500
Salaries and benefits	91,930	95,332	83,642
Telephone	360	868	-
Travel	1,800	1,777	954
	110,500	121,601	89,377
<b>Excess (deficiency) of revenue over expenses</b>	-	<b>(11,105)</b>	1,123

**John Howard Society of Sudbury**  
**Community Partnership**  
**Schedule 4 - Schedule of Revenue and Expenses**

*For the year ended March 31, 2019*

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	<b>2019</b>	2018
	<b>(Unaudited)</b>	<b>(Unaudited)</b>
<b>Revenue</b>		
Ministry of Children, Community and Social Service	-	6,500
<b>Expenses</b>		
Musical instruments	-	6,495
<b>Excess of revenue over expenses</b>	-	5

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**John Howard Society of Sudbury**  
**Community Service Order Program**  
**Schedule 5 - Schedule of Revenue and Expenses**

*For the year ended March 31, 2019*

	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b>Budget (Unaudited)</b>	<b>(Unaudited)</b>	<b>(Unaudited)</b>
<b>Revenue</b>			
Ministry of Solicitor General	27,690	27,690	28,753
<b>Expenses</b>			
Accounting and bookkeeping	1,600	197	311
Audit and legal fees	-	619	822
Insurance	800	267	360
Maintenance	-	730	136
Materials and office supplies	-	340	663
Meetings and seminars	-	3	178
Miscellaneous	-	133	253
Occupancy costs	3,600	3,600	513
Salaries and benefits	20,690	22,553	28,070
Telephone	1,000	218	302
Travel	-	97	156
	<b>27,690</b>	<b>28,757</b>	<b>31,764</b>
<b>Deficiency of revenue over expenses</b>	<b>-</b>	<b>(1,067)</b>	<b>(3,011)</b>

**John Howard Society of Sudbury**  
**United Way - Community Support Initiative**  
**Schedule 6 - Schedule of Revenue and Expenses**

*For the year ended March 31, 2019*

	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b>Budget (Unaudited)</b>	<b>(Unaudited)</b>	<b>(Unaudited)</b>
<b>Revenue</b>			
United Way	<b>51,000</b>	<b>51,000</b>	50,150
<b>Expenses</b>			
Accounting and bookkeeping	-	<b>363</b>	543
Audit and legal fees	-	<b>1,140</b>	1,435
Emergency funds	<b>4,700</b>	<b>4,700</b>	6,150
Insurance	-	<b>492</b>	627
Maintenance	-	<b>1,345</b>	237
Materials and office supplies	-	<b>625</b>	1,156
Meetings and seminars	-	<b>5</b>	311
Miscellaneous	-	<b>245</b>	441
Occupancy costs	-	<b>962</b>	896
Salaries and benefits	<b>46,300</b>	<b>53,877</b>	45,922
Telephone	-	<b>401</b>	527
Travel	-	<b>179</b>	272
	<b>51,000</b>	<b>64,334</b>	58,517
<b>Deficiency of revenue over expenses</b>	<b>-</b>	<b>(13,334)</b>	<b>(8,367)</b>

**John Howard Society of Sudbury**  
**United Way - Community Services Initiative Nipissing**  
**Schedule 7 - Schedule of Revenue and Expenses**

*For the year ended March 31, 2019*

	2019 <i>(Unaudited)</i>	2018 <i>(Unaudited)</i>
<b>Revenue</b>		
United Way	-	6,000
<b>Expenses</b>		
Accounting and bookkeeping	-	65
Audit and legal fees	-	172
Computer	-	144
Emergency funds	-	200
Insurance	-	75
Maintenance	-	28
Materials and office supplies	-	574
Meetings and seminars	-	37
Miscellaneous	-	53
Occupancy costs	-	707
Salaries and benefits	-	4,965
Telephone	-	63
Travel	-	549
	-	7,632
<b>Deficiency of revenue over expenses</b>	-	<b>(1,632)</b>

**John Howard Society of Sudbury**  
**Direct Accountability**  
**Schedule 8 - Schedule of Revenue and Expenses**

*For the year ended March 31, 2019*

	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b><i>Budget (Unaudited)</i></b>	<b><i>(Unaudited)</i></b>	<b><i>(Unaudited)</i></b>
<b>Revenue</b>			
Ministry of the Attorney General	65,500	65,500	62,500
<b>Expenses</b>			
Accounting and bookkeeping	-	-	677
Administration - program management	6,500	6,500	5,600
Audit and legal fees	1,800	1,464	1,788
Computer	-	116	-
Emergency funds	600	585	625
Insurance	1,200	1,200	1,200
Maintenance	-	-	295
Materials and office supplies	2,960	803	2,604
Meetings and seminars	200	7	388
Miscellaneous	-	59	592
Occupancy costs	4,500	4,500	4,500
Salaries and benefits	47,390	49,514	45,394
Telephone	-	-	657
Travel	350	1,176	339
	<b>65,500</b>	<b>65,924</b>	<b>64,659</b>
<b>Deficiency of revenue over expenses</b>	<b>-</b>	<b>(424)</b>	<b>(2,159)</b>

**John Howard Society of Sudbury**  
**United Way - Domestic Violence**  
**Schedule 9 - Schedule of Revenue and Expenses**

*For the year ended March 31, 2019*

	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b><i>Budget (Unaudited)</i></b>	<b><i>(Unaudited)</i></b>	<b><i>(Unaudited)</i></b>
<b>Revenue</b>			
United Way	15,000	15,000	22,750
<b>Expenses</b>			
Contracted services	15,000	15,033	22,670
Materials and office supplies	-	-	312
Meetings and seminars	-	-	1,000
	15,000	15,033	23,982
<b>Deficiency of revenue over expenses</b>	-	<b>(33)</b>	<b>(1,232)</b>

**John Howard Society of Sudbury**  
**Extra Judicial Measures**  
**Schedule 10 - Schedule of Revenue and Expenses**

*For the year ended March 31, 2019*

	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b><i>Budget (Unaudited)</i></b>	<b><i>(Unaudited)</i></b>	<b><i>(Unaudited)</i></b>
<b>Revenue</b>			
Ministry of Children, Community and Social Service	<b>25,000</b>	<b>24,996</b>	24,996
<b>Expenses</b>			
Allocated central administration	<b>2,600</b>	<b>2,525</b>	2,776
Maintenance	<b>150</b>	<b>659</b>	117
Materials and office supplies	<b>500</b>	<b>131</b>	535
Meetings and seminars	<b>300</b>	<b>3</b>	155
Miscellaneous	<b>-</b>	<b>120</b>	219
Occupancy costs	<b>900</b>	<b>471</b>	446
Salaries and benefits	<b>20,200</b>	<b>21,075</b>	22,350
Travel	<b>350</b>	<b>88</b>	136
	<b>25,000</b>	<b>25,072</b>	26,734
<b>Deficiency of revenue over expenses</b>	<b>-</b>	<b>(76)</b>	(1,738)

**John Howard Society of Sudbury**  
**Extra Judicial Sanctions**  
**Schedule 11 - Schedule of Revenue and Expenses**

*For the year ended March 31, 2019*

	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b><i>Budget (Unaudited)</i></b>	<b><i>(Unaudited)</i></b>	<b><i>(Unaudited)</i></b>
<b>Revenue</b>			
Ministry of Children, Community and Social Service	137,169	137,173	137,160
<b>Expenses</b>			
Allocated central administration	14,352	13,936	15,322
Computer	-	-	3,070
Emergency funds	-	46	-
Insurance	1,000	-	-
Maintenance	1,500	3,618	2,621
Materials and office supplies	3,700	716	2,934
Meetings and seminars	447	14	851
Miscellaneous	-	660	1,205
Occupancy costs	1,200	2,587	2,450
Salaries and benefits	110,570	118,374	108,307
Travel	2,000	481	744
Utilities	2,400	-	-
	137,169	140,432	137,504
<b>Deficiency of revenue over expenses</b>	<b>-</b>	<b>(3,259)</b>	<b>(344)</b>

**John Howard Society of Sudbury**  
**North Bay Office**  
**Schedule 12 - Schedule of Revenue and Expenses**  
*For the year ended March 31, 2019*

	<b>2019</b>	2018
	<b>(Unaudited)</b>	<b>(Unaudited)</b>
<b>Revenue</b>		
Donations	<b>223</b>	-
<b>Expenses</b>		
Emergency funds	<b>50</b>	-
Materials and office supplies	<b>511</b>	-
Occupancy costs	<b>300</b>	-
Salaries and benefits	<b>3,389</b>	-
Travel	<b>102</b>	-
	<b>4,352</b>	-
<b>Deficiency of revenue over expenses</b>	<b>(4,129)</b>	-

**John Howard Society of Sudbury**  
**Sudbury Youth Rocks**  
**Schedule 13 - Schedule of Revenue and Expenses**

*For the year ended March 31, 2019*

	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b>Budget (Unaudited)</b>	<b>(Unaudited)</b>	<b>(Unaudited)</b>
<b>Revenue</b>			
United Way	22,750	22,750	22,750
Donations	-	25	1,700
Sudbury Community Foundation	-	-	1,340
	<b>22,750</b>	<b>22,775</b>	<b>25,790</b>
<b>Expenses</b>			
Consulting fees	1,000	-	-
Insurance	-	14	-
Meetings and seminars	-	-	1,368
Materials and office supplies	500	-	-
Occupancy costs	6,250	6,788	7,172
Salaries and benefits	14,250	18,417	16,894
Travel	750	303	347
Workshop and materials	-	-	77
	<b>22,750</b>	<b>25,522</b>	<b>25,858</b>
<b>Deficiency of revenue over expenses</b>	<b>-</b>	<b>(2,747)</b>	<b>(68)</b>

**John Howard Society of Sudbury**  
**Traditional Program**  
**Schedule 14 - Schedule of Revenue and Expenses**

*For the year ended March 31, 2019*

	<b>2019</b>	<b>2018</b>
	<b>(Unaudited)</b>	<b>(Unaudited)</b>
<b>Revenue</b>		
Fundraising activities	<b>33,377</b>	27,391
Rental	<b>30,221</b>	10,296
Donations	<b>11,871</b>	17,722
Contracted services	<b>6,545</b>	12,180
Service fees	<b>6,030</b>	5,180
Employment and Social Development Canada - Canada Summer Jobs	<b>5,123</b>	6,136
John Howard Society of Ontario	<b>4,323</b>	3,589
Miscellaneous	<b>1,873</b>	13
	<b>99,363</b>	82,507
<b>Expenses</b>		
Accounting and bookkeeping	<b>2,027</b>	2,244
Amortization	<b>7,835</b>	8,234
Audit and legal fees	<b>4,897</b>	5,929
Emergency funds	<b>16,970</b>	17,534
Insurance	<b>2,114</b>	2,592
Maintenance	<b>3,228</b>	213
Materials and office supplies	<b>1,840</b>	7,686
Meetings and seminars	<b>6</b>	(503)
Miscellaneous	<b>588</b>	403
Occupancy costs	<b>1,072</b>	806
Recovery of allocated central administration	<b>(16,461)</b>	(18,098)
Salaries and benefits	<b>30,685</b>	34,606
Telephone	<b>2,236</b>	2,179
Travel	<b>7,971</b>	9,228
	<b>65,008</b>	73,053
<b>Excess of revenue over expenses</b>	<b>34,355</b>	9,454

**John Howard Society of Sudbury**  
**Youth Fitness**  
**Schedule 15 - Schedule of Revenue and Expenses**

*For the year ended March 31, 2019*

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	<b>2019</b>	2018
	<b>(Unaudited)</b>	<b>(Unaudited)</b>
<b>Revenue</b>		
Donations	<b>1,500</b>	-
<b>Expenses</b>		
Facility fees	<b>2,650</b>	-
<b>Deficiency of revenue over expenses</b>	<b>(1,150)</b>	-

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**John Howard Society of Sudbury  
Horse & Youth Therapy  
Schedule 16 - Schedule of Revenue and Expenses**

*For the year ended March 31, 2019*

	<b>2019</b>	<b>2018</b>
	<b>(Unaudited)</b>	<b>(Unaudited)</b>
<b>Revenue</b>		
United Way	-	12,750
<b>Expenses</b>		
Accounting and bookkeeping	-	138
Advertising	-	21
Audit and legal fees	-	365
Insurance	-	159
Maintenance	-	60
Materials and office supplies	-	273
Meetings and seminars	-	79
Miscellaneous	-	112
Occupancy costs	-	6,728
Salaries and benefits	-	5,652
Telephone	-	134
Travel	-	125
	-	13,846
<b>Deficiency of revenue over expenses</b>	-	(1,096)

**John Howard Society of Sudbury**  
**Supplementary Information**  
**Schedule 17 - Allocated Central Administration**

*For the year ended March 31, 2019*

	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b><i>Budget (Unaudited)</i></b>	<b><i>(Unaudited)</i></b>	<b><i>(Unaudited)</i></b>
<b>Expenses</b>			
Accounting and bookkeeping	2,228	1,155	1,755
Advertising	750	1,141	271
Audit and legal fees	4,576	3,625	4,639
Insurance	1,000	1,565	2,028
Salaries and benefits	7,700	7,700	7,700
Telephone	698	1,275	1,708
	<b>16,952</b>	<b>16,461</b>	<b>18,101</b>
<b>Program Allocation</b>			
Extra Judicial Measures	2,600	2,525	2,776
Extra Judicial Sanctions	14,352	13,936	15,322
	<b>16,952</b>	<b>16,461</b>	<b>18,098</b>