

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

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.

Independent Auditor's Report

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
Assets		
Current		
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
	38,108	39,705
Tangible capital assets (Note 4)	279,792	287,627
	317,900	327,332
Liabilities		
Current		
Accounts payable and accrued liabilities	19,082	10,041
Contingency (Note 5)		
Net Assets		
Invested in tangible capital assets	279,792	287,627
Unrestricted	11,497	27,143
Externally restricted (Note 3)	7,529	2,521
	298,818	317,291
	317,900	327,332

Approved on behalf of the Board

Director

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

	2019	2018
Revenue		
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
Total revenue	634,055	597,161
Expenses		
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
Total expenses	652,528	611,724
Deficiency of revenue over expenses	(18,473)	(14,563)

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

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

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

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

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.

	Method	Rate
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:

	2019	2018
Cash	2,949	2,521
Bingo receivable	4,580	-
	7,529	2,521

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
	353,000	73,208	279,792	287,627

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

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

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

	2019	2019	2018
	<i>Budget (Unaudited)</i>	<i>(Unaudited)</i>	<i>(Unaudited)</i>
Revenue			
City of Greater Sudbury	28,747	28,770	-
Expenses			
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	-
Deficiency of revenue over expenses	-	(6,469)	-

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

	2019	2019	2018
	Budget (Unaudited)	(Unaudited)	(Unaudited)
Revenue			
City of Greater Sudbury	110,500	110,496	90,500
Expenses			
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
Excess (deficiency) of revenue over expenses	-	(11,105)	1,123

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

For the year ended March 31, 2019

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

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

For the year ended March 31, 2019

	2019	2019	2018
	Budget (Unaudited)	(Unaudited)	(Unaudited)
Revenue			
Ministry of Solicitor General	27,690	27,690	28,753
Expenses			
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
	27,690	28,757	31,764
Deficiency of revenue over expenses	-	(1,067)	(3,011)

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

For the year ended March 31, 2019

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

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>
Revenue		
United Way	-	6,000
Expenses		
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
Deficiency of revenue over expenses	-	(1,632)

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

For the year ended March 31, 2019

	2019	2019	2018
	Budget (Unaudited)	(Unaudited)	(Unaudited)
Revenue			
Ministry of the Attorney General	65,500	65,500	62,500
Expenses			
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
	65,500	65,924	64,659
Deficiency of revenue over expenses	-	(424)	(2,159)

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

For the year ended March 31, 2019

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

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

For the year ended March 31, 2019

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

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

For the year ended March 31, 2019

	2019	2019	2018
	<i>Budget (Unaudited)</i>	<i>(Unaudited)</i>	<i>(Unaudited)</i>
Revenue			
Ministry of Children, Community and Social Service	137,169	137,173	137,160
Expenses			
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
Deficiency of revenue over expenses	-	(3,259)	(344)

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

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

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

For the year ended March 31, 2019

	2019	2019	2018
	Budget (Unaudited)	(Unaudited)	(Unaudited)
Revenue			
United Way	22,750	22,750	22,750
Donations	-	25	1,700
Sudbury Community Foundation	-	-	1,340
	22,750	22,775	25,790
Expenses			
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
	22,750	25,522	25,858
Deficiency of revenue over expenses	-	(2,747)	(68)

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

For the year ended March 31, 2019

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

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

For the year ended March 31, 2019

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

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

For the year ended March 31, 2019

	2019 <i>(Unaudited)</i>	2018 <i>(Unaudited)</i>
Revenue		
United Way	-	12,750
Expenses		
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
Deficiency of revenue over expenses	-	(1,096)

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

For the year ended March 31, 2019

	2019	2019	2018
	<i>Budget (Unaudited)</i>	<i>(Unaudited)</i>	<i>(Unaudited)</i>
Expenses			
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
	16,952	16,461	18,101
Program Allocation			
Extra Judicial Measures	2,600	2,525	2,776
Extra Judicial Sanctions	14,352	13,936	15,322
	16,952	16,461	18,098