

**John Howard Society of Sudbury**  
**Financial Statements**  
*For the year ended March 31, 2020*

**John Howard Society of Sudbury**  
**Contents**

*For the year ended March 31, 2020*

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## Management's Responsibility

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

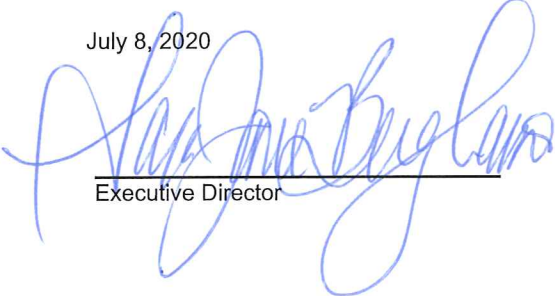
Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting 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.

July 8, 2020



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Executive Director



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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, 2020, 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, 2020, 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, 2019 included a qualified opinion for the same matters occurring in that year.

#### Other Matter

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.

#### 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

July 8, 2020

**MNP LLP**

Chartered Professional Accountants

Licensed Public Accountants


**John Howard Society of Sudbury**  
**Statement of Financial Position**

*As at March 31, 2020*

	<b>2020</b>	<b>2019</b>
<b>Assets</b>		
<b>Current</b>		
Unrestricted cash	33,242	18,003
Externally restricted cash - Bingo (Note 4)	10,592	2,949
Accounts receivable	5,359	4,735
Externally restricted accounts receivable - Bingo (Note 4)	-	4,580
Prepaid expenses	7,887	7,841
	<b>57,080</b>	<b>38,108</b>
<b>Tangible capital assets (Note 5)</b>	<b>272,200</b>	<b>279,792</b>
	<b>329,280</b>	<b>317,900</b>
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable and accrued liabilities	14,447	19,082
Deferred contributions (Note 6)	7,500	-
	<b>21,947</b>	<b>19,082</b>
<b>Commitment (Note 7)</b>		
<b>Contingency (Note 8)</b>		
<b>Net Assets</b>		
Invested in tangible capital assets	272,200	279,792
Unrestricted	24,541	11,497
Externally restricted (Note 4)	10,592	7,529
	<b>307,333</b>	<b>298,818</b>
	<b>329,280</b>	<b>317,900</b>

Approved on behalf of the Board

Director

  
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President

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, 2020*

	2020	2019
<b>Revenue</b>		
City of Greater Sudbury (Note 9)	168,802	188,835
Ministry of Children, Community and Social Services (Note 9)	162,170	162,170
United Way	90,429	88,750
Ministry of the Attorney General (Note 9)	62,000	65,500
Rental	48,661	30,221
Fundraising activities	31,679	33,377
Ministry of Solicitor General (Note 9)	26,980	27,690
Donations	11,218	13,619
Service fees	4,150	6,030
John Howard Society of Ontario	1,373	4,323
Employment and Social Development Canada - Canada Summer Jobs (Note 9)	-	5,123
Contracted services	-	6,545
Other income	-	1,872
<b>Total revenue</b>	<b>607,462</b>	<b>634,055</b>
<b>Expenses</b>		
Accounting and bookkeeping	7,109	8,669
Audit and legal fees	15,277	12,383
Contracted services	17,945	15,033
Emergency funds	16,335	22,551
Insurance	6,086	5,928
Maintenance	3,733	18,216
Materials and office supplies	31,042	26,814
Meetings and seminars	905	4,046
Miscellaneous	3,945	3,108
Occupancy costs	36,039	30,055
Salaries and benefits	438,996	479,974
Telephone	3,672	4,354
Travel	10,271	13,562
<b>Total expenses</b>	<b>591,355</b>	<b>644,693</b>
<b>Excess (deficiency) of revenue over expenses before amortization</b>	<b>16,107</b>	<b>(10,638)</b>
<b>Amortization</b>	<b>(7,592)</b>	<b>(7,835)</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>8,515</b>	<b>(18,473)</b>

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

**John Howard Society of Sudbury**  
**Statement of Changes in Net Assets**  
*For the year ended March 31, 2020*

	<i>Invested in Tangible Capital Assets</i>	<i>Unrestricted</i>	<i>Externally Restricted</i>	<i>2020</i>	<i>2019</i>
Net assets, beginning of year	279,792	11,497	7,529	298,818	317,291
Excess (deficiency) of revenue over expenses	(7,592)	13,044	3,063	8,515	(18,473)
Net assets, end of year	272,200	24,541	10,592	307,333	298,818

*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, 2020*

	2020	2019
<b>Cash provided by (used for) the following activities</b>		
<b>Operating</b>		
Cash receipts from grants, activities and other	618,917	634,296
Cash paid to suppliers and employees	(596,035)	(635,266)
<b>Increase (decrease) in cash resources</b>	22,882	(970)
<b>Cash resources, beginning of year</b>	20,952	21,922
<b>Cash resources, end of year</b>	43,834	20,952
<b>Cash resources are composed of:</b>		
Unrestricted cash	33,242	18,003
Restricted cash	10,592	2,949
	43,834	20,952

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

# John Howard Society of Sudbury

## Notes to the Financial Statements

For the year ended March 31, 2020

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### 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. Change in accounting policies

Effective January 1, 2019, the Society adopted the Accounting Standard Board's (AcSB) new accounting standards improvements for not-for-profit organizations related to capital assets under Section 4433 Tangible Assets Held by Not-for-Profit Organizations. Applying this new Section results in changes to the determination of impairment and write-downs of capital assets and allows for the recognition of partial impairments of these assets.

There was no material impact on the financial statements from the application of the new accounting recommendations.

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

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 internal allocation of rent charged to individual programs and is recognized evenly throughout the year.

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.

#### ***Contributed materials and services***

Contributions of materials and services are not recognized in the financial statements because of the difficulty in determining their fair value. The Society's volunteers contributed approximately 1,720 hours towards its programming and administration during the year. In addition, the Society received contributions of used clothing and books for their programs.

3. **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 tangible 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.

***Employee future benefits***

The Society is part of a multiemployer defined benefit plan for which there is insufficient information to apply defined benefit plan accounting. Accordingly, the Society is not able to identify its share of the plan assets and liabilities, and therefore, the Society uses defined contribution plan accounting for this plan. In addition, the Society has a defined contribution plan for its eligible employees.

The Society's contributions to these plans are expensed as incurred.

**John Howard Society of Sudbury**  
**Notes to the Financial Statements**  
*For the year ended March 31, 2020*

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

**Leases**

A lease that transfers substantially all of the benefits and risks of ownership is classified as a capital lease. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the property's fair market value. Assets under capital leases are amortized on a declining balance basis, over their estimated useful lives. All other leases are accounted for as operating leases and rental payments are expensed as incurred.

An arrangement contains a lease where the arrangement conveys a right to use the underlying tangible asset, and whereby its fulfillment is dependent on the use of the specific tangible asset. After the inception of the arrangement, a reassessment of whether the arrangement contains a lease is made only in the event that:

- there is a change in contractual terms;
- a renewal option is exercised or an extension is agreed upon by the parties to the arrangement;
- there is a change in the determination of whether the fulfillment of the arrangement is dependent on the use of the specific tangible asset; or
- there is a substantial physical change to the specified tangible asset.

4. **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>2020</b>	<b>2019</b>
Cash	10,592	2,949
Bingo receivable	-	4,580
	<b>10,592</b>	<b>7,529</b>

5. **Tangible capital assets**

	<b>Cost</b>	<b>Accumulated amortization</b>	<b>2020 Net book value</b>	<b>2019 Net book value</b>
Land	90,000	-	90,000	90,000
Building	263,000	80,800	182,200	189,792
	<b>353,000</b>	<b>80,800</b>	<b>272,200</b>	<b>279,792</b>

6. **Deferred contributions**

Deferred contributions of \$7,500 consist of unspent contributions externally restricted to cover rent costs relating to the Music program. Recognition of these amounts as revenue is deferred to periods when the related expenditures are made.

7. **Commitment**

The Society has entered into an operating lease agreement for premises at a program location. Estimated minimum monthly payments under this agreement are \$550, and expire on August 2020. Required annual lease payments in 2021 under this agreement total \$2,750. Subsequent to the year end, the lessor has informally agreed to reduce monthly lease payments to \$200 per month.

**John Howard Society of Sudbury**  
**Notes to the Financial Statements**  
*For the year ended March 31, 2020*

**8. 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.

**9. Government funding**

	2020	2019
<b>Municipal</b>		
City of Greater Sudbury	<b>168,802</b>	188,835
<b>Provincial</b>		
Ministry of Children, Community and Social Services	<b>162,170</b>	162,170
Ministry of the Attorney General	<b>62,000</b>	65,500
Ministry of Solicitor General	<b>26,980</b>	27,690
	<b>251,150</b>	255,360
<b>Federal</b>		
Employment and Social Development Canada - Canada Summer Jobs	-	5,123
	<b>419,952</b>	449,318

**10. 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 Services. 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.

**11. 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.

**12. 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.

**13. Significant event**

On March 18, 2020, there was a global outbreak of COVID-19 (coronavirus), which has had a significant impact on organizations through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, operations and isolation/quarantine orders. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Society as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus.

**John Howard Society of Sudbury**  
**Notes to the Financial Statements**  
*For the year ended March 31, 2020*

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14. **Pension plans**

*Defined contribution pension plan*

The Society has a defined contribution pension plan for eligible members of its staff. Members are required to contribute 3% of their salary and the Society contributes 6%. The amount of retirement benefit to be received by the employees will be the amount of retirement annuity that could be purchased based on the members' share of the pension plan at the time of the member's withdrawal from the plan. The Society and employees contributed \$13,082 (2019 - \$11,505) and \$6,541 (2019 - \$5,753) for retirement benefits respectively. The Society does not have any other obligations with regards to the pension plan as at March 31, 2020.

*Multi-employer plan*

Eligible employees are members of a multi-employer plan and therefore the Society's contributions are accounted for as if the plan were a defined contribution plan with the Society's contributions being expensed in the period they become due. Contributions made to the plan during the year by the Society amounted to \$6,541 (2019 - \$5,753).

15. **Comparative figures**

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

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

*For the year ended March 31, 2020*

	2020 <i>Budget (Unaudited)</i>	2020 <i>(Unaudited)</i>	2019 <i>(Unaudited)</i>
<b>Revenue</b>			
City of Greater Sudbury	56,738	56,740	49,569
<b>Expenses</b>			
Accounting and bookkeeping	3,275	3,430	3,430
Administration	4,554	4,554	2,164
Audit and legal fees	-	1,701	1,108
Insurance	863	616	478
Maintenance	-	420	1,307
Materials and office supplies	848	1,069	608
Meetings and seminars (recovery)	-	(21)	5
Miscellaneous	-	383	238
Occupancy costs	3,337	3,925	3,575
Salaries and benefits	41,932	45,218	45,127
Telephone	260	406	390
Travel	1,668	180	174
	56,738	61,881	58,604
<b>Deficiency of revenue over expenses</b>	-	(5,141)	(9,035)

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

*For the year ended March 31, 2020*

	<i>2020</i>	<i>2020</i>	<i>2019</i>
	<i>Budget (Unaudited)</i>	<i>(Unaudited)</i>	<i>(Unaudited)</i>
<b>Revenue</b>			
City of Greater Sudbury	49,280	8,396	28,770
<b>Expenses</b>			
Accounting and bookkeeping	1,200	312	1,091
Administration	720	120	2,332
Audit and legal fees	-	208	685
Insurance	-	87	296
Maintenance	-	12	2,914
Materials and office supplies	100	81	1,429
Meetings and seminars (recovery)	-	(25)	673
Miscellaneous	-	109	531
Occupancy costs	2,400	400	2,200
Salaries and benefits	44,260	7,535	21,631
Telephone	120	73	241
Travel	480	44	1,217
	49,280	8,956	35,240
<b>Deficiency of revenue over expenses</b>	-	(560)	(6,470)



**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, 2020*

	2020 <i>Budget (Unaudited)</i>	2020 <i>(Unaudited)</i>	2019 <i>(Unaudited)</i>
<b>Revenue</b>			
City of Greater Sudbury	101,200	101,196	110,496
<b>Expenses</b>			
Accounting and bookkeeping	-	1,559	1,559
Administration	6,370	6,370	6,950
Audit and legal fees	3,000	3,034	2,470
Insurance	720	1,099	1,066
Maintenance	-	749	4,414
Materials and office supplies	1,370	2,555	1,953
Meetings and seminars	-	89	681
Miscellaneous	1,216	684	531
Occupancy costs	4,800	4,800	4,000
Salaries and benefits	81,554	84,878	95,332
Telephone	1,080	725	868
Travel	1,090	1,302	1,777
	101,200	107,844	121,601
<b>Deficiency of revenue over expenses</b>	-	(6,648)	(11,104)

**John Howard Society of Sudbury**  
**Community Service Order Program**  
**Schedule 4 - Schedule of Revenue and Expenses**

*For the year ended March 31, 2020*

	2020 <i>Budget (Unaudited)</i>	2020 <i>(Unaudited)</i>	2019 <i>(Unaudited)</i>
<b>Revenue</b>			
Ministry of Solicitor General	26,980	26,980	27,690
<b>Expenses</b>			
Accounting and bookkeeping	600	142	197
Audit and legal fees	-	809	619
Contracted services	-	375	-
Insurance	565	293	267
Maintenance	-	200	730
Materials and office supplies	-	508	341
Meetings and seminars (recovery)	-	(10)	3
Miscellaneous	-	181	133
Occupancy costs	3,600	3,600	3,600
Salaries and benefits	22,215	22,407	22,552
Telephone	-	193	218
Travel	-	55	97
	26,980	28,753	28,757
<b>Deficiency of revenue over expenses</b>	-	(1,773)	(1,067)

**John Howard Society of Sudbury**  
**United Way - Community Support Initiative**  
**Schedule 5 - Schedule of Revenue and Expenses**

*For the year ended March 31, 2020*

	<i>2020</i>	<i>2020</i>	<i>2019</i>
	<i>Budget (Unaudited)</i>	<i>(Unaudited)</i>	<i>(Unaudited)</i>
<b>Revenue</b>			
United Way	51,000	51,000	51,000
Service fees	-	500	-
	<b>51,000</b>	<b>51,500</b>	<b>51,000</b>
<b>Expenses</b>			
Accounting and bookkeeping	-	270	363
Audit and legal fees	-	1,544	1,140
Emergency funds	2,000	4,700	4,700
Insurance	-	559	492
Maintenance	-	381	1,345
Materials and office supplies	-	970	625
Meetings and seminar (recovery)	-	(19)	5
Miscellaneous	-	348	245
Occupancy costs	2,700	2,393	962
Salaries and benefits	46,300	58,272	53,877
Telephone	-	369	401
Travel	-	105	179
	<b>51,000</b>	<b>69,892</b>	<b>64,334</b>
<b>Deficiency of revenue over expenses</b>	<b>-</b>	<b>(18,392)</b>	<b>(13,334)</b>

**John Howard Society of Sudbury**  
**Direct Accountability**  
**Schedule 6 - Schedule of Revenue and Expenses**

*For the year ended March 31, 2020*

	<i>2020</i>	<i>2020</i>	<i>2019</i>
	<i>Budget (Unaudited)</i>	<i>(Unaudited)</i>	<i>(Unaudited)</i>
<b>Revenue</b>			
Ministry of the Attorney General	62,000	62,000	65,500
<b>Expenses</b>			
Administration - program management	4,600	4,600	6,500
Audit and legal fees	1,800	1,859	1,464
Emergency funds	-	875	585
Insurance	1,200	1,200	1,200
Materials and office supplies	5,400	2,208	919
Meetings and seminars (recovery)	-	(23)	7
Miscellaneous	-	59	59
Occupancy costs	4,500	4,500	4,500
Salaries and benefits	44,000	49,150	49,514
Travel	500	227	1,176
	<b>62,000</b>	<b>64,655</b>	<b>65,924</b>
<b>Deficiency of revenue over expenses</b>	<b>-</b>	<b>(2,655)</b>	<b>(424)</b>

**John Howard Society of Sudbury**  
**United Way - Domestic Violence**  
**Schedule 7 - Schedule of Revenue and Expenses**

*For the year ended March 31, 2020*

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	<i>2020</i>	<i>2020</i>	<i>2019</i>
	<i>Budget (Unaudited)</i>	<i>(Unaudited)</i>	<i>(Unaudited)</i>
<b>Revenue</b>			
United Way	15,000	15,000	15,000
<b>Expenses</b>			
Contracted services	15,000	14,945	15,033
<b>Excess (deficiency) of revenue over expenses</b>	-	55	(33)

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**John Howard Society of Sudbury**  
**Extra Judicial Measures**  
**Schedule 8 - Schedule of Revenue and Expenses**

*For the year ended March 31, 2020*

	<i>2020</i> <i>Budget (Unaudited)</i>	<i>2020</i> <i>(Unaudited)</i>	<i>2019</i> <i>(Unaudited)</i>
<b>Revenue</b>			
Ministry of Children, Community and Social Service	25,000	24,996	24,996
<b>Expenses</b>			
Allocated central administration	2,600	2,565	2,525
Emergency funds	-	23	-
Maintenance	150	185	659
Materials and office supplies	500	411	131
Meetings and seminars	300	(9)	3
Miscellaneous	-	169	120
Occupancy costs	900	1,162	471
Salaries and benefits	20,200	22,228	21,075
Travel	350	82	88
	25,000	26,816	25,072
<b>Deficiency of revenue over expenses</b>	-	(1,820)	(76)

**John Howard Society of Sudbury**  
**Extra Judicial Sanctions**  
**Schedule 9 - Schedule of Revenue and Expenses**

*For the year ended March 31, 2020*

	<i>2020</i>	<i>2020</i>	<i>2019</i>
	<i>Budget (Unaudited)</i>	<i>(Unaudited)</i>	<i>(Unaudited)</i>
<b>Revenue</b>			
Ministry of Children, Community and Social Service	137,169	137,173	137,173
<b>Expenses</b>			
Allocated central administration	14,352	14,159	13,936
Contracted services	960	1,125	-
Emergency funds	-	-	46
Insurance	1,000	-	-
Maintenance	1,500	1,016	3,618
Materials and office supplies	3,700	2,384	716
Meetings and seminars	3,550	939	14
Miscellaneous	-	927	660
Occupancy costs	9,000	9,000	2,587
Salaries and benefits	98,707	110,019	118,374
Travel	2,000	2,763	481
Utilities	2,400	-	-
	137,169	142,332	140,432
<b>Deficiency of revenue over expenses</b>	-	(5,159)	(3,259)

**John Howard Society of Sudbury**  
**North Bay Office**  
**Schedule 10 - Schedule of Revenue and Expenses**  
*For the year ended March 31, 2020*

	<i>2020</i>	<i>2019</i>
	<i>(Unaudited)</i>	<i>(Unaudited)</i>
<b>Revenue</b>		
Donations	100	223
Service fees	350	-
	<b>450</b>	<b>223</b>
<b>Expenses</b>		
Emergency funds	-	50
Materials and office supplies	223	511
Miscellaneous	69	-
Occupancy costs	-	300
Salaries and benefits	972	3,389
Travel	509	102
	<b>1,773</b>	<b>4,352</b>
<b>Deficiency of revenue over expenses</b>	<b>(1,323)</b>	<b>(4,129)</b>



**John Howard Society of Sudbury**  
**United Way - Music**  
**Schedule 11 - Schedule of Revenue and Expenses**

*For the year ended March 31, 2020*

	<i>2020</i>	<i>2020</i>	<i>2019</i>
	<i>Budget (Unaudited)</i>	<i>(Unaudited)</i>	<i>(Unaudited)</i>
<b>Revenue</b>			
United Way	22,750	22,750	22,750
Donations	-	780	25
	<b>22,750</b>	<b>23,530</b>	<b>22,775</b>
<b>Expenses</b>			
Insurance	-	14	14
Materials and office supplies	500	1,274	-
Occupancy costs	7,000	4,307	6,788
Salaries and benefits	14,750	19,877	18,417
Travel	500	336	303
	<b>22,750</b>	<b>25,808</b>	<b>25,522</b>
<b>Deficiency of revenue over expenses</b>	<b>-</b>	<b>(2,278)</b>	<b>(2,747)</b>

**John Howard Society of Sudbury**  
**City of Greater Sudbury - Computer Upgrade**  
**Schedule 12 - Schedule of Revenue and Expenses**

*For the year ended March 31, 2020*

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	2020	2019
	<i>(Unaudited)</i>	<i>(Unaudited)</i>
<b>Revenue</b>		
City of Greater Sudbury	2,470	-
<b>Expenses</b>		
Computer	2,470	-
<b>Excess of revenue over expenses</b>	-	-

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**John Howard Society of Sudbury**  
**United Way - 50/50**  
**Schedule 13 - Schedule of Revenue and Expenses**

*For the year ended March 31, 2020*

	2020 <i>Budget (Unaudited)</i>	2020 <i>(Unaudited)</i>	2019 <i>(Unaudited)</i>
<b>Revenue</b>			
United Way	2,943	1,679	-
<b>Expenses</b>			
Materials and office supplies	25	67	-
Miscellaneous	1,024	312	-
Salaries and benefits	924	471	-
Travel	970	829	-
	2,943	1,679	-
<b>Deficiency of revenue over expenses</b>	-	-	-

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

*For the year ended March 31, 2020*

	2020 <i>(Unaudited)</i>	2019 <i>(Unaudited)</i>
<b>Revenue</b>		
Fundraising activities	31,679	33,377
Rental	48,661	30,221
Donations	10,338	11,871
Service fees	3,300	6,030
John Howard Society of Ontario	1,373	4,323
Contracted services	-	6,545
Employment and Social Development Canada - Canada Summer Jobs	-	5,123
Miscellaneous	-	1,873
	<b>95,351</b>	<b>99,363</b>
<b>Expenses</b>		
Accounting and bookkeeping	1,397	2,027
Amortization	7,592	7,835
Audit and legal fees	6,122	4,897
Contracted services	1,500	-
Emergency funds	10,737	16,970
Insurance	2,217	2,114
Maintenance	770	3,228
Materials and office supplies	1,180	1,840
Meetings and seminars (recovery)	(16)	6
Miscellaneous	703	588
Occupancy costs	1,952	1,072
Recovery of allocated central administration	(16,724)	(16,461)
Salaries and benefits	17,968	30,685
Telephone	1,906	2,236
Travel	3,838	7,971
	<b>41,142</b>	<b>65,008</b>
<b>Excess of revenue over expenses</b>	<b>54,209</b>	<b>34,355</b>

**John Howard Society of Sudbury**  
**Youth Fitness**  
**Schedule 15 - Schedule of Revenue and Expenses**  
*For the year ended March 31, 2020*

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	<i>2020</i>	<i>2019</i>
	<i>(Unaudited)</i>	<i>(Unaudited)</i>
<b>Revenue</b>		
Donations	-	1,500
<b>Expenses</b>		
Facility fees	-	2,650
<b>Deficiency of revenue over expenses</b>	-	(1,150)

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**John Howard Society of Sudbury**  
**Supplementary Information**  
**Schedule 16 - Allocated Central Administration**

*For the year ended March 31, 2020*

	<i>2020</i>	<i>2020</i>	<i>2019</i>
	<i>Budget (Unaudited)</i>	<i>(Unaudited)</i>	<i>(Unaudited)</i>
<b>Expenses</b>			
Accounting and bookkeeping	2,228	851	1,155
Materials and office supplies	750	388	1,141
Audit and legal fees	4,576	4,862	3,625
Insurance	1,000	1,761	1,565
Salaries and benefits	7,700	7,700	7,700
Telephone	698	1,162	1,275
	<b>16,952</b>	<b>16,724</b>	<b>16,461</b>
<b>Program Allocation</b>			
Extra Judicial Measures	2,600	2,565	2,525
Extra Judicial Sanctions	14,352	14,159	13,936
	<b>16,952</b>	<b>16,724</b>	<b>16,461</b>