

**JOHN HOWARD SOCIETY  
OF SASKATCHEWAN**

**Financial Statements  
Year Ended March 31, 2019**

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## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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The financial statements of John Howard Society of Saskatchewan have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The integrity and reliability of John Howard Society of Saskatchewan's reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

The Board of Directors is responsible for ensuring that the Treasurer fulfills the responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Board carries out this responsibility by meeting periodically with management and the members' auditors to review significant accounting, reporting and internal control matters. Following its review of the financial statements and discussions with the auditors, the Treasurer reports to the Board of Directors prior to its approval of the financial statements. The Treasurer also considers, for review by the Board and approval by the members, the engagement or re-appointment of the external auditors.

The financial statements have been audited on behalf of the members by MWC Chartered Professional Accountants LLP, in accordance with Canadian generally accepted auditing standards.

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Treasurer

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Director of Finance

Regina, Saskatchewan  
June 14, 2019



Chartered Professional  
Accountants LLP

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## INDEPENDENT AUDITOR'S REPORT

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**To the Members of John Howard Society of Saskatchewan**

### **Opinion**

We have audited the financial statements of John Howard Society of Saskatchewan (the Society), which comprise the statement of financial position as at March 31, 2019, and the statements of revenues and expenditures, 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, the accompanying 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 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.

### **Emphasis of Matter**

Without modifying our opinion, we draw your attention to Note 12 of the financial statements which provides information on a contingent liability the Society has with regards to post year end review by the Society's funders.

### **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 relating 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.

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### **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.



Chartered Professional Accountants LLP

REGINA, Saskatchewan  
June 14, 2019

# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Statement of Financial Position As at March 31, 2019

	<u>Operating Fund</u>	<u>Capital Assets</u>	<u>Capital Reserve</u>	<u>2019</u>	<u>2018</u>
<b><u>ASSETS</u></b>					
<b>CURRENT ASSETS</b>					
Cash and investments (Note 3)	\$ 1,565,781	\$ -	\$ 287,275	\$ 1,853,056	\$ 1,752,408
Accounts receivable	158,875	-	-	158,875	146,504
GST receivable	19,883	-	-	19,883	15,195
Prepaid expenses	56,140	-	-	56,140	57,659
	<u>1,800,679</u>	<u>-</u>	<u>287,275</u>	<u>2,087,954</u>	<u>1,971,766</u>
<b>CAPITAL ASSETS (Note 4)</b>	<u>-</u>	<u>2,897,816</u>	<u>-</u>	<u>2,897,816</u>	<u>2,594,694</u>
	<u>\$ 1,800,679</u>	<u>\$ 2,897,816</u>	<u>\$ 287,275</u>	<u>\$ 4,985,770</u>	<u>\$ 4,566,460</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>					
<b>CURRENT LIABILITIES</b>					
Accounts payable and accrued liabilities	\$ 90,203	\$ -	\$ -	\$ 90,203	\$ 24,763
Current portion of callable debt (Note 6)	-	49,854	-	49,854	37,574
Current portion of deferred revenue (Note 5)	19,495	36,545	-	56,040	55,145
Due to employees	80,014	-	-	80,014	72,934
	<u>189,712</u>	<u>86,399</u>	<u>-</u>	<u>276,111</u>	<u>190,416</u>
Callable debt (Note 6)	-	1,235,774	-	1,235,774	1,017,292
	<u>189,712</u>	<u>1,322,173</u>	<u>-</u>	<u>1,511,885</u>	<u>1,207,708</u>
<b>DEFERRED REVENUE (Note 5)</b>	<u>-</u>	<u>677,384</u>	<u>-</u>	<u>677,384</u>	<u>714,929</u>
	<u>189,712</u>	<u>1,999,557</u>	<u>-</u>	<u>2,189,269</u>	<u>1,922,637</u>
<b>NET ASSETS</b>					
Operating fund	1,610,967	-	-	1,610,967	1,705,424
Invested in capital assets	-	898,259	-	898,259	789,354
Capital reserve	-	-	287,275	287,275	149,045
	<u>1,610,967</u>	<u>898,259</u>	<u>287,275</u>	<u>2,796,501</u>	<u>2,643,823</u>
	<u>\$ 1,800,679</u>	<u>\$ 2,897,816</u>	<u>\$ 287,275</u>	<u>\$ 4,985,770</u>	<u>\$ 4,566,460</u>

**LEASE COMMITMENTS (Note 8)**

**CONTINGENT LIABILITY (Note 12)**

See accompanying notes

**Approved on behalf of the Board:**

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Director

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Director

# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Statement of Operations Year Ended March 31, 2019

	<b>2019</b>	<b>2018</b>
	<b><u>Total</u></b>	<b><u>Total</u></b>
<b>REVENUES</b>		
<u>Grants</u>		
Ministry of Social Services	\$ 3,341,705	\$ 3,300,999
Ministry of Justice, Corrections and Policing	633,726	633,311
Ministry of Justice	124,380	108,900
United Way	126	57,044
Municipal grants	41,621	22,000
Government of Canada - Employment Social Development	8,001	10,517
Saskatchewan Housing Corporation	12,500	12,500
Community Initiatives Fund South grant	42,600	6,400
Department of Justice	139,976	-
Home Depot Canada Foundation	25,000	-
Saskatchewan Liquor and Gaming Authority	1,057	-
<u>Other</u>		
Provincial fees for service	286,480	273,420
Sponsorships, donations and fundraising	16,014	8,475
Rent	73,325	49,524
John Howard Society of Canada	20,384	19,336
National Restorative Conference	113,404	-
Interest	24,539	14,576
Bingo	16,337	1,933
Gain on sale of property	5,052	3,386
	<b><u>4,927,127</u></b>	<b><u>4,522,321</u></b>
<b>EXPENSES</b>		
Amortization	149,385	138,757
Bank charges and interest	9,847	7,661
Benefits and staff costs	374,562	376,112
Insurance and taxes	52,994	38,105
Interest on callable debt	42,236	44,423
Meetings	127,334	9,209
Office	81,840	76,111
Professional fees	23,140	15,211
Program	275,867	190,545
Promotion and publicity	10,482	2,629
Rent	203,757	186,332
Repairs and maintenance	66,556	36,614
Salaries	3,091,257	2,977,197
Telephone	50,016	48,788
Travel	124,831	141,666
Utilities	90,345	76,679
	<b><u>4,774,449</u></b>	<b><u>4,366,039</u></b>
<b>EXCESS OF REVENUES (EXPENSES)</b>	<b>\$ <u>152,678</u></b>	<b>\$ <u>156,282</u></b>

See accompanying notes

# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Statement of Changes in Net Assets Year Ended March 31, 2019

	<u>Operating Fund</u>	<u>Invested In Capital Assets</u>	<u>Capital Reserve</u>	<u>2019 Total</u>	<u>2018 Total</u>
<b>NET ASSETS</b> - beginning of year	\$ <u>1,705,424</u>	\$ <u>789,354</u>	\$ <u>149,045</u>	<b>\$ <u>2,643,823</u></b>	\$ <u>2,487,541</u>
<b>EXCESS OF REVENUES (EXPENSES)</b>					
Operations	152,678	-	-	<b>152,678</b>	255,108
Amortization	149,385	(149,385)	-	-	(138,757)
Gain (loss) on disposal of assets	(5,052)	5,052	-	-	3,386
Capital funding:					
non-depreciable property	(33,156)	33,156	-	-	33,156
Capital grant recognized	<u>(3,389)</u>	<u>3,389</u>	-	-	<u>3,389</u>
	<u>260,466</u>	<u>(107,788)</u>	-	<b><u>152,678</u></b>	<u>156,282</u>
<b>TRANSFERS</b> (Note 7)					
Reserve allocation	(138,230)	-	138,230	-	-
Net purchase of capital assets	(447,456)	447,456	-	-	-
Proceeds from callable debt	272,000	(272,000)	-	-	-
Repayment of callable debt	<u>(41,237)</u>	<u>41,237</u>	-	-	-
	<u>(354,923)</u>	<u>216,693</u>	<u>138,230</u>	-	-
<b>NET ASSETS</b> - end of year	\$ <u>1,610,967</u>	\$ <u>898,259</u>	\$ <u>287,275</u>	<b>\$ <u>2,796,501</u></b>	\$ <u>2,643,823</u>

See accompanying notes

# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Statement of Cash Flows Year Ended March 31, 2019

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	<u>2019</u>	<u>2018</u>
<b>OPERATING ACTIVITIES</b>		
Excess of revenues (expenses)	\$ 152,678	\$ 156,282
Add: Item not requiring cash outlay:		
- amortization	149,387	138,757
- gain on sale of property	<u>(5,052)</u>	<u>(3,386)</u>
	297,011	291,653
Changes in non-cash working capital:		
Increase (decrease) in current assets	(15,540)	(35,936)
(Increase) decrease in current liabilities	<u>73,415</u>	<u>28,705</u>
Net cash from operating activities	<u>354,886</u>	<u>284,422</u>
<b>INVESTING ACTIVITIES</b>		
Purchase of capital assets	(454,576)	(99,528)
Proceeds on disposal of capital assets	<u>7,120</u>	<u>9,225</u>
Net cash from investing activities	<u>(447,456)</u>	<u>(90,303)</u>
<b>FINANCING ACTIVITIES</b>		
Proceeds of callable debt	272,000	-
Repayment of callable debt	(41,237)	(36,061)
Deferred revenue	<u>(37,545)</u>	<u>(35,545)</u>
Net cash from financing activities	<u>193,218</u>	<u>(71,606)</u>
<b>INCREASE IN CASH RESOURCES</b>	<b>100,648</b>	122,513
<b>CASH AND INVESTMENTS - beginning of year</b>	<b><u>1,752,408</u></b>	<b><u>1,629,895</u></b>
<b>CASH AND INVESTMENTS - end of year (Note 3)</b>	<b><u>\$ 1,853,056</u></b>	<b><u>\$ 1,752,408</u></b>

See accompanying notes



# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Notes to the Financial Statements March 31, 2019

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### 1. NATURE OF OPERATIONS

The John Howard Society of Saskatchewan ("the Society") is a not-for-profit organization composed of citizens who accept responsibility for understanding and dealing with problems of crime and the criminal justice system in a creative, humane and progressive manner. The Society fulfils this responsibility through reform advocacy, direct services and public education.

The Society is a Registered Charity and incorporated under the Non-Profit Corporations Act of Saskatchewan which operates in Moose Jaw, Prince Albert, Regina and Saskatoon, Saskatchewan and is exempt from income taxes under section 149 of the Canadian Income Tax Act.

### 2. SIGNIFICANT ACCOUNTING POLICIES

#### Basis of presentation

These financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations.

#### Revenue recognition

The Society follows the deferral method of accounting for contributions, which include grants, sponsorships, donations and fundraising. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Endowment contributions are recognized as direct increases in net assets.

All other revenues are recognized in the period services are provided or income is earned.

#### Fund accounting

Revenues and expenses related to program delivery and administration activities are reported in the following funds:

#### **Operating Fund**

This fund reports the day-to-day operations of the Society. Programs under this operating fund are detailed in the schedules of the financial statements.

#### **Invested in Capital Assets**

This fund reports the cost less accumulated amortization of capital assets less any debt or deferred revenue that is owed against the assets. A separate bank account is not maintained for this fund and all activity is processed by the operating fund.

#### **Capital Reserve**

As required by the Ministry of Social Services a fund has been established for repair, maintenance and in some cases replacement of buildings, equipment and furnishings for Jay's Place, Robert's Place, Basswood Place, Cedar Home, Stewart's Place and Bert's Place.

# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Notes to the Financial Statements

March 31, 2019

### 2. SIGNIFICANT ACCOUNTING POLICIES - cont'd

#### Capital assets

Capital assets are initially recorded at cost. Donated capital assets are recorded at their estimated fair market value plus other costs incurred at the date of acquisition and amortized using the straight-line method over their estimated useful lives. Subsequent replacement of furnishings and equipment are expensed in the year acquired.

No amortization is charged in the year of acquisition. However, a full year of amortization is charged in the year of disposition. It is expected that these procedures will charge operations with the cost of the assets over the useful lives of the assets.

Contributions received for the purchase of capital assets are deferred and amortized on the same basis as the related acquired asset.

#### Financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale or issue of financial instruments are expensed when incurred.

Financial assets including cash and investments and receivables are reported at amortized cost.

Financial liabilities including accounts payable and accrued liabilities and callable debt are measured at amortized cost.

### 3. CASH AND INVESTMENTS

The Society has an operating line of credit with Royal Bank with a limit of \$200,000, of which \$Nil has been advanced at yearend (2018 - \$Nil). The stated interest is prime plus 1% at yearend. The line of credit is secured by a general security agreement and mortgaged property.

	<u>2019</u>	<u>2018</u>
Cash	\$ 136,673	\$ 113,497
Cash - Reserve	287,275	149,045
GIC's	12,500	-
High interest savings account	1,209,682	-
Money Market Funds	<u>206,926</u>	<u>1,489,866</u>
	<u>\$ 1,853,056</u>	<u>\$ 1,752,408</u>

# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Notes to the Financial Statements

March 31, 2019

### 4. CAPITAL ASSETS

	-----2019-----			---2018---	Rates
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>	
Land - Cedar Home **	\$ 32,000	\$ -	\$ 32,000	\$ 32,000	
Building - Cedar Home **	197,900	51,433	146,467	151,415	40 yr
Land - Cedar Home	27,000	-	27,000	-	
Building - Cedar Home	387,212	-	387,212	-	40 yr
Land - Jay's Place	14,680	-	14,680	14,680	
Building - Jay's Place	73,353	21,642	51,711	53,545	40 yr
Land - Stewart's Place	30,000	-	30,000	30,000	
Building - Stewart's Place	312,908	75,898	237,010	244,833	40 yr
Land - Robert's Place	35,000	-	35,000	35,000	
Building - Robert's Place	354,538	70,195	284,343	293,207	40 yr
Land - Basswood Place	36,000	-	36,000	36,000	
Building - Basswood Place	326,538	73,471	253,067	261,230	40 yr
Land - Bert's Place	32,000	-	32,000	32,000	
Building - Bert's Place	361,596	76,682	284,914	293,954	40 yr
Land					
- Saskatoon Branch Office	65,000	-	65,000	65,000	
Building					
- Saskatoon Branch Office	798,107	41,530	756,577	776,529	40 yr
Leasehold improvements					
- Regina	7,129	3,110	4,019	4,732	10 yr
Leasehold improvements					
- Moose Jaw	48,187	46,978	1,209	6,028	10 yr
Equipment - Cedar Home	3,235	1,062	2,173	2,496	10 yr
Office equipment	20,449	11,725	8,724	10,769	10 yr
Furniture and equipment					
- Moose Jaw	12,920	5,059	7,861	4,254	10 yr
Furniture and equipment					
- Regina	350	-	350	-	10 yr
Furniture and equipment					
- Saskatoon	8,146	4,268	3,878	4,692	10 yr
Furniture and equipment					
- Prince Albert	544	54	490	544	10 yr
Computer equipment	85,443	44,911	40,532	56,506	10 yr
Furniture Jay's Place	22,165	16,611	5,554	7,771	10 yr
Furniture Stewart's Place	24,707	22,571	2,136	4,607	10 yr
Furniture Robert's Place	19,391	15,126	4,265	6,203	10 yr
Furniture Basswood Place	33,671	25,439	8,232	11,599	10 yr
Furniture Bert's Place	18,966	16,034	2,932	4,828	10 yr
Automotive	261,413	128,933	132,480	150,272	5 yr
	<u>\$ 3,650,548</u>	<u>\$ 752,732</u>	<u>\$ 2,897,816</u>	<u>\$ 2,594,694</u>	

\*\* Cedar Home - former location (not in use at year end)

# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Notes to the Financial Statements

March 31, 2019

### 5. DEFERRED REVENUE

	<u>2019</u>	<u>2018</u>
<b><u>Jay's Place</u></b>		
Capital funding - opening	\$ 55,800	\$ 57,600
Recognized in current year	<u>(1,800)</u>	<u>(1,800)</u>
	<u>54,000</u>	<u>55,800</u>
<b><u>Stewart's Place</u></b>		
Capital funding - opening	223,592	230,804
Recognized in current year	<u>(7,212)</u>	<u>(7,212)</u>
	<u>216,380</u>	<u>223,592</u>
<b><u>Robert's Place</u></b>		
Capital funding - opening	136,754	140,898
Recognized in current year	<u>(4,144)</u>	<u>(4,144)</u>
	<u>132,610</u>	<u>136,754</u>
<b><u>Basswood Place</u></b>		
Capital funding - opening	120,000	123,750
Recognized in current year	<u>(3,750)</u>	<u>(3,750)</u>
	<u>116,250</u>	<u>120,000</u>
<b><u>Bert's Place</u></b>		
Capital funding - opening	120,000	123,750
Recognized in current year	<u>(3,750)</u>	<u>(3,750)</u>
	<u>116,250</u>	<u>120,000</u>
<b><u>SHC Forgivable Loan: Cedar Home</u></b>		
Loan - opening	87,501	100,001
Recognized in current year	<u>(12,500)</u>	<u>(12,500)</u>
	<u>75,001</u>	<u>87,501</u>
<b><u>Regina Supported Living Program</u></b>		
Capital funding - opening	6,827	10,216
Recognized in current year	<u>(3,389)</u>	<u>(3,389)</u>
	<u>3,438</u>	<u>6,827</u>
<b><u>Deferred contributions</u></b>		
CIF South Grant	-	18,600
Saskatchewan Prevention Institute Grant	-	1,000
Insurance proceeds	<u>19,495</u>	<u>-</u>
	<u>19,495</u>	<u>19,600</u>
Total	733,424	770,074
Current portion	<u>(56,040)</u>	<u>(55,145)</u>
	<u>\$ 677,384</u>	<u>\$ 714,929</u>

#### Ministry of Social Services

Funding for capital acquisitions from the Ministry of Social Services was provided for Jay's Place, Robert's Place, Basswood Place, Bert's Place and Stewart's Place. The funding is recognized on the same basis as the related assets are accounted for per the policy under deferral method of accounting for contributions.

# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Notes to the Financial Statements March 31, 2019

### 5. DEFERRED REVENUE - cont'd

#### Saskatchewan Housing Corporation

The Society has entered into an agreement with Saskatchewan Housing Corporation (SHC) whereby SHC would provide funding towards the purchase of the Cedar Home under a forgivable loan. In return, the Society agreed to provide affordable housing to low-income persons. As part of the agreement, the organization and SHC agreed that the property shall not be sold or otherwise disposed of for a period of thirteen years commencing April 2012 without prior written approval of SHC. If the project is sold or disposed of the organization shall be responsible to repay a pro-rated portion of the SHC loan plus interest at 6.50% on the forgivable portion. Throughout the term, the loan is forgivable at \$1,041 per month for the first 120 months and \$2,083 per month for the remainder.

### 6. CALLABLE DEBT

	<u>2019</u>	<u>2018</u>
Demand bank loan payable in monthly payments of \$2,392 principal and interest at 3.60% with a renewal date of June 15, 2021; secured by Saskatoon Branch Office property with carrying values stated in Note 4.	\$ 438,724	\$ 451,381
Demand bank loan payable in monthly payments of \$1,365 principal and interest at 3.64% with a renewal date of September 2, 2020; secured by Robert's Place property with carrying values stated in Note 4.	195,863	204,444
Demand bank loan payable in monthly payments of \$1,448 principal and interest at 4.40% with a renewal date of October 3, 2019; secured by Basswood Place property with carrying values stated in Note 4.	203,065	211,836
Demand bank loan payable in monthly payments of \$1,290 principal and interest at 4.30% with a renewal date of January 3, 2020; secured by Bert's Place property with carrying values stated in Note 4.	179,603	187,205
Demand bank loan payable in monthly payments of \$907 principal plus interest at a variable rate of prime plus 1.0% with a renewal date of October 30, 2019; secured by Cedar Place property.	<u>286,373</u>	-
	<u>1,285,628</u>	1,054,866
Current portion of callable debt	<u>(49,854)</u>	<u>(37,574)</u>
	<u>\$ 1,235,774</u>	<u>\$ 1,017,292</u>

# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Notes to the Financial Statements

March 31, 2019

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### 6. CALLABLE DEBT - cont'd

Scheduled principal repayments:

2020 -	\$ 49,854
2021 -	\$ 51,520
2022 -	\$ 53,149
2023 -	\$ 54,843
2024 -	\$ 56,520

### 7. FUND TRANSFERS

Separate bank accounts are not maintained for the capital fund and all activity is processed by the operating fund. During the year the net transfer for loan proceeds, repayments and purchases of capital assets was \$216,693. (2018 - \$126,304)

Upon submission to the Ministry of Social Services, the Society was required to transfer \$106,875 (2017/2018 year) and \$57,614 (2016/2017 year) to the Capital Reserve based on the retention of allowable surpluses of each year for a total transfer of \$164,489.

A transfer of \$26,259 was made from the capital reserve to the operating fund for the actual costs of property repairs funded by the capital reserve.

### 8. LEASE COMMITMENTS

The Society leases the premises and equipment for its Regina, and Provincial offices, plus for apartments used in Saskatoon programming. Future minimum lease payments in each of the next five years are:

	<u>Premises</u>	<u>Equipment</u>
2020 -	\$ 80,791	\$ 5,071
2021 -	114,458	5,071
2022 -	115,472	2,487
2023 -	116,480	-
2024 -	117,488	-

### 9. ALLOCATION OF EXPENSES

The Society allocates administrative costs to programs based on the allowable amount provided by the applicable funding agency (Ministry of Social Services and Ministry of Justice). Administrative costs for all other programs do not exceed the 10% charged.

Vehicle costs are charged to the programs at \$400/month per vehicle and are recovered in the Provincial Office Program.

Salary costs of the program include direct employee costs and an allocation of employees who work on multiple programs based on an estimate of the time worked in the program.

Third party rent is recognized in the applicable programs based on the allowable amount provided by the applicable funding agency (Ministry of Social Services and Ministry of Justice).

# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Notes to the Financial Statements

March 31, 2019

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### 10. MEASUREMENT UNCERTAINTY

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

Significant estimates made by management include the allocation of expense related to managing the activities of the Society to the specific programs.

### 11. FINANCIAL INSTRUMENTS

The Society is exposed to the following risks:

#### **Credit risk**

Credit risk arises from the potential that a counter party will fail to perform its obligations. As the majority of accounts receivables are from funding agents, the Society is not exposed to significant credit risk.

#### **Liquidity risk**

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. It is management's opinion that the Society is not exposed to significant liquidity risk.

#### **Interest rate risk**

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Society manages exposure through its normal operating and financing activities. It is management's opinion that the Society is not exposed to significant interest rate risk and loan terms are fixed.

### 12. CONTINGENT LIABILITY

Funding provided by the Minister of Social Services and Ministry of Justice is evaluated by the funder subsequent to year end. Upon their review there exists the potential that funding in excess of expenditures may be required to be repaid, result in a decrease in subsequent funding or be required to be moved to a reserve. Any adjustment per the funders' review is recorded in the year it is made known to the Society. Current year funding was reduced based on the funders' review by \$1,829 (2018 - \$ 38,225).

# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Schedule of Operations - By Program Year Ended March 31, 2019

	Schedule 1	
	2019	2018
REVENUES	<u>Total</u>	<u>Total</u>
Provincial Office Program - Schedule 2	\$ 67,425	\$ 40,160
Provincial Leadership - Schedule 3	474,716	465,788
L.Y.N.C. Program - Schedule 4	225,158	224,791
Regina General Program - Schedule 5	183,938	161,393
Regina CIF Reintegration Program - Schedule 6	38,600	1,400
Regina Robert's Place Program - Schedule 7	400,770	386,616
Regina Stewart's Place Program - Schedule 8	210,858	209,587
Regina Supported Living Skills - Schedule 9	184,043	184,043
Regina Placement Program - Schedule 10	60,000	60,000
Regina Springboard Program - Schedule 11	53,980	37,000
Regina Youth Justice Program - Schedule 12	139,976	-
National Restorative Conference - Schedule 13	113,404	-
Saskatoon General Program - Schedule 14	190,745	149,113
Saskatoon Cedar Home Program - Schedule 15	223,505	220,346
Saskatoon Basswood Place Program - Schedule 16	385,282	376,284
Saskatoon Bert's Place Program - Schedule 17	616,105	605,972
Saskatoon Jay's Place Program - Schedule 18	323,359	319,136
Saskatoon Community Outreach Program - Schedule 19	387,563	387,563
Saskatoon Independent Living Program - Schedule 20	136,865	158,162
Saskatoon United Way Program - Schedule 21	-	56,250
Saskatoon Placement Program - Schedule 22	60,000	60,000
Moose Jaw General Program - Schedule 23	59,867	21,297
Moose Jaw Youth Program - Schedule 24	203,568	203,520
Moose Jaw Adult Mediation Program - Schedule 25	99,900	108,900
Prince Albert Alternatives to Remand Program - Schedule 26	87,500	85,000
	<u>4,927,127</u>	<u>4,522,321</u>



# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Schedule of Operations - By Program Year Ended March 31, 2019

	Schedule 1 - cont'd	
	<u>2019</u>	<u>2018</u>
	<u>Total</u>	<u>Total</u>
<b>EXPENSES</b>		
Provincial Office Program - Schedule 2	\$ 383,868	\$ 296,673
Provincial Leadership - Schedule 3	443,166	421,454
L.Y.N.C. Program - Schedule 4	161,158	194,797
Regina General Program - Schedule 5	104,391	99,796
Regina CIF Reintegration Program - Schedule 6	26,123	1,397
Regina Robert's Place Program - Schedule 7	379,435	375,123
Regina Stewart's Place Program - Schedule 8	207,789	195,415
Regina Supported Living Skills - Schedule 9	154,133	172,428
Regina Placement Program - Schedule 10	52,425	57,304
Regina Springboard Program - Schedule 11	72,353	19,364
Regina Youth Justice Program - Schedule 12	119,686	-
National Restorative Conference - Schedule 13	126,916	-
Saskatoon General Program - Schedule 14	94,748	19,037
Saskatoon Cedar Home Program - Schedule 15	187,887	213,617
Saskatoon Basswood Place Program - Schedule 16	334,343	371,693
Saskatoon Bert's Place Program - Schedule 17	660,922	604,526
Saskatoon Jay's Place Program - Schedule 18	313,111	314,408
Saskatoon Community Outreach Program - Schedule 19	376,570	373,197
Saskatoon Independent Living Program - Schedule 20	136,512	137,342
Saskatoon United Way Program- Schedule 21	-	56,302
Saskatoon Placement Program - Schedule 22	50,289	57,373
Moose Jaw General Program - Schedule 23	27,478	18,444
Moose Jaw Youth Program - Schedule 24	201,394	190,998
Moose Jaw Adult Mediation Program - Schedule 25	93,319	95,761
Prince Albert Alternatives to Remand Program - Schedule 26	66,433	79,590
	<u>4,774,449</u>	<u>4,366,039</u>
<b>EXCESS OF REVENUES (EXPENSES)</b>	<b>\$ <u>152,678</u></b>	<b>\$ <u>156,282</u></b>

# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Schedule of Operations - Provincial Office Program Year Ended March 31, 2019

	Schedule 2	
	<u>2019</u>	<u>2018</u>
<b>REVENUES</b>		
Interest income	\$ 25,439	\$ 14,575
Gain on sale of property	5,052	3,386
City of Saskatoon (property tax grant)	12,880	-
John Howard Society of Canada	20,384	19,336
Sponsorship, donations and fundraising	<u>3,670</u>	<u>2,863</u>
	<u>67,425</u>	<u>40,160</u>
<b>EXPENSES</b>		
Agency dues	-	100
Bank charges and interest	8,311	6,365
Benefits	8,863	(7,821)
Conference organization	3,876	-
Insurance	21,828	7,397
Interest on callable debt	15,334	17,206
Meetings	21,807	6,258
Office	26,680	22,295
Professional fees	7,407	615
Promotion and publicity	7,982	2,629
Rent	46,019	45,510
Repairs and maintenance	10,387	431
Salaries and contracted services	65,470	68,440
Telephone	11,420	7,248
Training	14,007	3,733
Travel	24,581	36,892
Utilities	<u>643</u>	<u>412</u>
	<u>294,615</u>	<u>217,710</u>
<b>LOSS BEFORE ALLOCATIONS AND AMORTIZATION</b>	<b>(227,190)</b>	<b>(177,550)</b>
Amortization	<b>(89,253)</b>	<b>(78,963)</b>
Recovery for internally allocated rent – Saskatoon General ( <i>Note 9</i> )	<b>66,000</b>	66,000
Recovery for internally allocated vehicle charges ( <i>Note 9</i> )	<b>67,200</b>	67,200
Recovery for internally allocated administrative costs ( <i>Note 9</i> )	<u>213,567</u>	<u>169,949</u>
<b>EXCESS OF REVENUES (EXPENSES)</b>	<b>\$ <u>30,324</u></b>	<b>\$ <u>46,636</u></b>

### Provincial Office Program

The Provincial Office oversees the operations of the Provincial organization and on behalf of the Board of Directors, acts as the link between the Provincial Board, the Executive Directors and local branches. The major focus of the activities of the Provincial Office relate to monitoring and reporting, financial matters, policy and reform, program development, community education and the administration of provincial affairs for the Society.

# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Schedule of Operations - Provincial Leadership Year Ended March 31, 2019

	Schedule 3	
	<u>2019</u>	<u>2018</u>
<b>REVENUE</b>		
Ministry of Social Services	\$ <u>474,716</u>	\$ <u>465,788</u>
<b>EXPENSES</b>		
Benefits	55,453	57,306
Conference organization	-	2,700
Insurance	1,691	1,536
Office	19	992
Professional fees	500	500
Program	4,927	5,304
Salaries and contracted services	380,576	350,841
Telephone	-	325
Travel	-	1,950
	<u>443,166</u>	<u>421,454</u>
<b>INCOME BEFORE ALLOCATION OF EXPENSES</b>	31,550	44,334
Allocated administrative costs <i>(Note 9)</i>	<u>(55,762)</u>	<u>(47,531)</u>
<b>EXCESS OF REVENUE (EXPENSES)</b>	\$ <u>(24,212)</u>	\$ <u>(3,197)</u>

### Provincial Leadership

Funding provided by Ministry of Social Services to support the management & administration of the programs. Funding also supports global funding for staff recruitment, education, conference fees, and maintenance.

# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Schedule of Operations – L.Y.N.C. Program Year Ended March 31, 2019

	Schedule 4	
	<u>2019</u>	<u>2018</u>
<b>REVENUE</b>		
Ministry of Justice, Corrections and Policing	\$ <u>225,158</u>	\$ <u>224,791</u>
<b>EXPENSES</b>		
Bank charges and interest	117	-
Benefits	15,853	20,807
Insurance	1,691	1,549
Office, program and food supplies	324	571
Professional fees	1,050	1,050
Rent	21,600	21,600
Repairs and maintenance	600	480
Salaries and contracted services	99,932	133,235
Telephone	2,074	4,365
Travel	7,025	3,708
Work project expenses	<u>10,892</u>	<u>7,432</u>
	<u>161,158</u>	<u>194,797</u>
<b>INCOME BEFORE ALLOCATION OF EXPENSES</b>	<b>64,000</b>	29,994
Allocated vehicle costs (Note 9)	<b>(9,600)</b>	(9,600)
Allocated administrative costs (Note 9)	<u><b>(17,986)</b></u>	<u>(19,940)</u>
<b>EXCESS OF REVENUE (EXPENSES)</b>	<b>\$ <u>36,414</u></b>	<b>\$ <u>454</u></b>

### L.Y.N.C. Program

This program is designed to address identified risk areas of high risk offenders. The program connects a select group of young people to sustainable supports in the community with the intention of enhancing their skill base and promoting healthy lifestyles.

# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Schedule of Operations - Regina General Program Year Ended March 31, 2019

	Schedule 5	
	<u>2019</u>	<u>2018</u>
<b>REVENUES</b>		
Provincial fee for service	\$ 80,840	\$ 82,640
City of Regina grant	22,000	22,000
Rent	73,325	49,524
Sponsorship, donations and fundraising	5,269	4,349
Government of Canada – Employment Social Development	<u>2,504</u>	<u>2,880</u>
	<u>183,938</u>	<u>161,393</u>
<b>EXPENSES</b>		
Bank charges and interest	3,079	141
Benefits	1,690	1,921
Insurance	2,526	1,319
Office	11,342	12,675
Professional fees	-	6
Program	18,626	13,110
Promotion and publicity	995	-
Rent	33,696	29,668
Repairs and maintenance	6,382	3,318
Salaries and contracted services	7,908	14,612
Telephone	206	443
Travel	968	4,058
Utilities	<u>15,445</u>	<u>17,143</u>
	<u>102,863</u>	<u>98,414</u>
<b>INCOME BEFORE ALLOCATION AND AMORTIZATION</b>	<b>81,075</b>	<b>62,979</b>
Amortization	<u>(1,528)</u>	<u>(1,382)</u>
Allocated administrative costs (Note 9)	<u>(36,374)</u>	<u>(39,370)</u>
<b>EXCESS OF REVENUES (EXPENSES)</b>	<b>\$ <u>43,173</u></b>	<b>\$ <u>22,227</u></b>

### General

While program services are provided through Branch offices located in Saskatoon, Regina and Moose Jaw, the financial administration for all aspects of the Society's financial functions is provided by the Provincial Office located in Regina. These functions include financial administration, planning and administrative support. The service programs financed through the fund are the Fine Option Program and Community Service Order Program.

# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Schedule of Operations – Regina CIF Reintegration Program Year Ended March 31, 2019

	Schedule 6	
	<u>2019</u>	<u>2018</u>
<b>REVENUES</b>		
Community Initiatives Fund South grant	\$ <u>38,600</u>	\$ <u>1,400</u>
<b>EXPENSES</b>		
Benefits	777	-
Program	3,137	502
Rent	3,500	-
Salaries	17,818	895
Travel	<u>891</u>	<u>-</u>
	<u>26,123</u>	<u>1,397</u>
<b>INCOME BEFORE ALLOCATION OF EXPENSES</b>	12,477	3
Allocated administrative costs <i>(Note 9)</i>	<u>(2,500)</u>	<u>-</u>
<b>EXCESS OF REVENUE (EXPENSES)</b>	\$ <u>9,977</u>	\$ <u>3</u>

### Regina – CIF Reintegration Program

The CIF New Directions life skills programming is to develop self-management skills for high risk offenders as well as connect these clients to outside community support in turn reducing victimization and community harm while decreasing recidivism. The Expectation is that each New Directions activity is culturally appropriate for our Indigenous clients and involves a high level of peer and Elder mentoring.

# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Schedule of Operations - Regina Robert's Place Program Year Ended March 31, 2019

	Schedule 7	
	<u>2019</u>	<u>2018</u>
<b>REVENUES</b>		
Ministry of Social Services	\$ 396,626	\$ 382,472
Ministry of Social Services - capital funding (Note 5)	<u>4,144</u>	<u>4,144</u>
	<u>400,770</u>	<u>386,616</u>
<b>EXPENSES</b>		
Bank charges and interest	-	50
Benefits	30,356	31,716
Insurance and taxes	1,475	1,537
Interest on callable debt	6,995	8,495
Office	1,260	-
Professional fees	1,320	1,320
Program	12,721	11,738
Rent	4,800	4,800
Repairs and maintenance	7,326	1,316
Salaries	290,757	291,735
Telephone	1,153	1,144
Travel	3,046	3,262
Utilities	<u>7,423</u>	<u>7,207</u>
	<u>368,632</u>	<u>364,320</u>
<b>INCOME (LOSS) BEFORE ALLCOATIONS AND AMORTIZATION</b>	<b>32,138</b>	<b>22,296</b>
Amortization	<b>(10,803)</b>	<b>(10,803)</b>
Allocated vehicle costs (Note 9)	<u><b>(4,800)</b></u>	<u><b>(4,800)</b></u>
<b>EXCESS OF REVENUES (EXPENSES)</b>	<b>\$ <u>16,535</u></b>	<b>\$ <u>6,693</u></b>

### Robert's Place Residential Program

Robert's Place is a voluntary home for boys aged 12 – 15 in the care of the Ministry of Social Services. It is designed to offer youth a safe and stable living environment and a positive support system to encourage success. At Robert's Place, the youth will have an opportunity to build the skills needed to enhance their quality of life; attain their goals; and become healthy, productive members of the community.

# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Schedule of Operations - Regina Stewart's Place Program Year Ended March 31, 2019

	Schedule 8	
	<u>2019</u>	<u>2018</u>
<b>REVENUES</b>		
Ministry of Social Services	\$ 203,646	\$ 202,375
Ministry of Social Services - capital funding (Note 5)	<u>7,212</u>	<u>7,212</u>
	<u>210,858</u>	<u>209,587</u>
<b>EXPENSES</b>		
Benefits	14,184	13,465
Insurance and taxes	1,980	1,760
Professional fees	1,320	1,329
Program	15,369	5,261
Rent	4,800	4,800
Repairs and maintenance	4,377	5,442
Salaries	143,208	142,744
Telephone	2,700	2,426
Travel	269	65
Utilities	<u>9,361</u>	<u>7,964</u>
	<u>197,496</u>	<u>185,256</u>
<b>INCOME BEFORE ALLOCATIONS AND AMORTIZATION</b>	<b>13,362</b>	<b>24,331</b>
Amortization	(10,293)	(10,159)
Allocated vehicle costs (Note 9)	<u>(4,800)</u>	<u>(4,800)</u>
<b>EXCESS OF REVENUES (EXPENSES)</b>	<b>\$ <u>(1,731)</u></b>	<b>\$ <u>9,372</u></b>

### Stewart's Place Residential Program

Stewart's Place offers a supportive home environment allowing the residents to look at positive lifestyle alternatives. Stewart's Place is a voluntary program intended for male youth who are 16 - 18 years of age and need non-threatening and supportive living environments. Youth are provided ongoing supports in the decision-making process regarding their current and future plans for supported longer-term housing.



# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Schedule of Operations - Regina Supported Living Skills Year Ended March 31, 2019

	Schedule 9	
	<u>2019</u>	<u>2018</u>
<b>REVENUE</b>		
Ministry of Social Services	\$ <u>184,043</u>	\$ <u>184,043</u>
<b>EXPENSES</b>		
Benefits	15,840	18,419
Insurance and taxes	1,691	1,537
Office	491	706
Professional fees	350	350
Program	5,839	4,832
Rent	6,000	7,200
Repairs and maintenance	698	151
Salaries	113,568	129,633
Telephone	2,457	3,144
Travel	7,162	6,293
Utilities	<u>37</u>	<u>163</u>
	<u>154,133</u>	<u>172,428</u>
<b>INCOME BEFORE ALLOCATION OF EXPENSES</b>	<b>29,910</b>	11,615
Allocated administrative costs (Note 9)	-	(854)
Allocated vehicle costs (Note 9)	<u>(9,600)</u>	<u>(9,600)</u>
<b>EXCESS OF REVENUE (EXPENSES)</b>	<b>\$ <u>20,310</u></b>	<b>\$ <u>1,161</u></b>

### Regina Supported Living Skills

The objective of the program is to provide a safe supportive place where youth experience new opportunities, overcome barriers, develop positive relationships, and build confidence and skills of life.

# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Schedule of Operations - Regina Placement Program Year Ended March 31, 2019

	Schedule 10	
	<u>2019</u>	<u>2018</u>
<b>REVENUE</b>		
Ministry of Justice, Corrections and Policing	\$ <u>60,000</u>	\$ <u>60,000</u>
<b>EXPENSES</b>		
Benefits	5,454	6,557
Insurance and taxes	142	1,103
Office	505	218
Professional fees	800	800
Program	158	1,616
Rent	3,000	8,400
Salaries	42,242	37,707
Travel	<u>124</u>	<u>903</u>
	<u>52,425</u>	<u>57,304</u>
<b>INCOME BEFORE ALLOCATION OF EXPENSES</b>	7,575	2,696
Allocated administrative costs <i>(Note 9)</i>	<u>(2,850)</u>	<u>(3,800)</u>
<b>EXCESS OF REVENUE (EXPENSES)</b>	\$ <u>4,725</u>	\$ <u>(1,104)</u>

### Regina Placement Program

The John Howard Society of Saskatchewan – Regina Branch, will provide placements in the community for clients with Community Service Order (CSO) clients who have CSO to complete as an outcome of their mediation. The Community Service Orders are monitored and arrangements made for the supervision of the youth while they are completing their community service hours in the community.

# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Schedule of Operations - Regina Springboard Program Year Ended March 31, 2019

	Schedule 11	
	<u>2019</u>	<u>2018</u>
<b>REVENUE</b>		
Fees for services	\$ <u>53,980</u>	\$ <u>37,000</u>
<b>EXPENSES</b>		
Benefits	2,565	-
Insurance and taxes	1,691	434
Office	210	146
Professional fees	400	-
Program	17,618	2,255
Rent	3,000	-
Salaries and contracted services	39,749	14,600
Telephone	289	143
Travel	<u>6,831</u>	<u>1,786</u>
	<u>72,353</u>	<u>19,364</u>
<b>EXCESS OF REVENUE (EXPENSES)</b>	\$ <u>(18,373)</u>	\$ <u>17,636</u>

### Regina Springboard Program

The John Howard Society of Saskatchewan will supply one, full-time equivalent, Regional HUB Coordinator (RHC), for the purposes of delivering and supporting the delivery of HUB skill development programming and facilitator training across Saskatchewan. HUB programming refers to a digital suite of interactive skill development programming for in-need youth. Clients include youth experiencing disadvantageous circumstances, youth demonstrating poor psycho-social adjustment and functioning, youth "at-risk" for harmful behaviours and lifestyles, and "Young Persons" as defined by the Youth Criminal Justice Act.

# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Schedule of Operations - Regina Youth Justice Program Year Ended March 31, 2019

	Schedule 12	
	<u>2019</u>	<u>2018</u>
<b>REVENUE</b>		
Department of Justice	\$ <u>139,976</u>	\$ _____ -
<b>EXPENSES</b>		
Bank and interest charges	29	-
Benefits	8,722	-
Insurance and taxes	1,028	-
Office	3,756	-
Professional fees	73	-
Program	11,210	-
Rent	18,000	-
Salaries and contracted services	64,824	-
Telephone	504	-
Travel	<u>11,540</u>	_____ -
	<u>119,686</u>	_____ -
<b>INCOME BEFORE ALLOCATION OF EXPENSES</b>	<b>20,290</b>	-
Allocated administrative costs ( <i>Note 9</i> )	<u>(8,907)</u>	_____ -
<b>EXCESS OF REVENUE (EXPENSES)</b>	<b>\$ <u>11,383</u></b>	<b>\$ _____ -</b>

### Regina Youth Justice Program

The objective of this program is to develop and implement a culturally appropriate reintegration and relapse prevention program for high-risk serious violent youth offenders currently involved in the justice system in Saskatchewan. The program offers risk reduction and skill development programming, community-based cultural supports as well as a drop-in place during non-program hours for recreational and cultural activities and mentorship.

# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Schedule of Operations – National Restorative Conference Year Ended March 31, 2019

	Schedule 13	
	<u>2019</u>	<u>2018</u>
<b>REVENUE</b>		
Ticket sales and grants	\$ <u>113,404</u>	\$ _____ -
<b>EXPENSES</b>		
Conference	101,637	-
Office	343	-
Programs	124	-
Promotion and publicity	45	-
Salaries	<u>24,767</u>	-
	<u>126,916</u>	-
<b>EXCESS OF REVENUE (EXPENSES)</b>	\$ <u>(13,512)</u>	\$ _____ -

### National Restorative Conference

The National Restorative Justice Symposium is a convening of a national gathering of practitioners, researchers and academics, justice professionals, policy and law makers, educators, other experts and stakeholders, to consider, assess, and discuss the innovative and transformative potential of restorative justice. The 2018 Symposium was held in Saskatoon, and featured keynote presentations, training sessions, workshops, and dialogue circles. It was hosted by the Restorative Justice Network of Saskatchewan, a community of community-based organization devoted to promoting Restorative Justice practices in Saskatchewan.

# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Schedule of Operations - Saskatoon General Program Year Ended March 31, 2019

	Schedule 14	
	<u>2019</u>	<u>2018</u>
<b>REVENUES</b>		
Provincial fee for service	\$ 137,840	\$ 138,800
Other grants and contracts	15,139	5,880
Home Depot Canada Foundation	25,000	-
City of Saskatoon Grant	6,740	-
Sponsorships, donations and fundraising	3,575	386
Government of Canada – Employment Social Development	<u>2,451</u>	<u>4,047</u>
	<u>190,745</u>	<u>149,113</u>
<b>EXPENSES</b>		
Bank charges and interest	741	275
Benefits	8,162	2,988
Insurance	2,131	1,013
Meetings	-	222
Office	22,591	19,963
Program	25,076	8,955
Repairs and maintenance	16,793	8,012
Salaries and contracted services	45,898	21,159
Telephone	3,552	1,923
Travel	10	13,001
Utilities	<u>13,594</u>	<u>8,112</u>
	<u>138,548</u>	<u>85,623</u>
<b>INCOME BEFORE ALLOCATION OF EXPENSES</b>	<b>52,197</b>	<b>63,490</b>
Allocated administrative costs (Note 9)	<b>(50,973)</b>	(24,320)
Rent expense allocated from Provincial Office (Note 9)	<b>(66,000)</b>	(66,000)
Rent expense allocated to Saskatoon programs (Note 9)	<u>43,800</u>	<u>66,586</u>
<b>EXCESS OF REVENUES (EXPENSES)</b>	<b>\$ <u>(20,976)</u></b>	<b>\$ <u>39,756</u></b>

### General

While program services are provided through Branch offices located in Saskatoon, Regina and Moose Jaw, the financial administration for all aspects of the Society's financial functions is provided by the Provincial Office located in Regina. These functions include financial administration, planning and administrative support. The service programs financed through the fund are the Fine Option Program and Community Service Order Program.

# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Schedule of Operations - Saskatoon Cedar Home Program Year Ended March 31, 2019

	Schedule 15	
	<u>2019</u>	<u>2018</u>
<b>REVENUES</b>		
Ministry of Social Services	\$ 211,006	\$ 207,847
SHC forgivable loan - capital funding (Note 5)	<u>12,499</u>	<u>12,499</u>
	<b><u>223,505</u></b>	<b><u>220,346</u></b>
<b>EXPENSES</b>		
Bank charges	11	438
Benefits	13,529	15,316
Interest on long term debt	4,442	-
Insurance	1,663	1,537
Office	1,195	447
Professional fees	1,320	1,320
Program	16,021	19,574
Rent	4,800	4,800
Repairs and maintenance	4,870	8,289
Salaries	113,861	140,283
Telephone	943	1,016
Travel	5,627	5,054
Utilities	<u>14,334</u>	<u>10,272</u>
	<b><u>182,616</u></b>	<b><u>208,346</u></b>
<b>INCOME BEFORE ALLOCATION AND AMORTIZATION</b>	<b>40,889</b>	12,000
Amortization	(5,271)	(5,271)
Allocated vehicle costs (Note 9)	<u>(4,800)</u>	<u>(4,800)</u>
<b>EXCESS OF REVENUES (EXPENSES)</b>	<b>\$ <u>30,818</u></b>	<b>\$ <u>1,929</u></b>

### Cedar Home

Cedar House is a Mentored (peer) home for males 16-21 years old, in the care of the Ministry of Social Services. Youth that live in the house are in the care of the Minister and must be attending school or working. Youth live at Cedar House by choice as they wish to lead a life away from drugs, alcohol, gangs, violence and crime.

# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Schedule of Operations - Saskatoon Basswood Place Program Year Ended March 31, 2019

	Schedule 16	
	<u>2019</u>	<u>2018</u>
<b>REVENUES</b>		
Ministry of Social Services	\$ 381,532	\$ 372,534
Ministry of Social Services - capital funding (Note 5)	<u>3,750</u>	<u>3,750</u>
	<u>385,282</u>	<u>376,284</u>
<b>EXPENSES</b>		
Bank charges	-	147
Benefits	28,756	34,327
Insurance	2,180	2,960
Interest on callable debt	8,159	9,884
Meetings	14	-
Office	1,175	553
Professional fees	1,320	1,320
Program	9,836	14,149
Rent	4,800	4,800
Repairs and maintenance	2,169	3,530
Salaries	251,601	276,505
Telephone	1,036	1,185
Travel	4,698	4,554
Utilities	<u>7,068</u>	<u>6,479</u>
	<u>322,812</u>	<u>360,393</u>
<b>INCOME BEFORE ALLOCATION AND AMORTIZATION</b>	<b>62,470</b>	<b>15,891</b>
Amortization	<b>(11,531)</b>	<b>(11,300)</b>
Allocated vehicle costs (Note 9)	<u><b>(4,800)</b></u>	<u><b>(4,800)</b></u>
<b>EXCESS OF REVENUE (EXPENSES)</b>	<b>\$ <u>46,139</u></b>	<b>\$ <u>(209)</u></b>

### Saskatoon Basswood Place

Basswood provides housing for male youth aged 12-15, and is staffed 24 hours rather than using the mentor model. The youth that live in the house are in the care of the Ministry of Social Services and must be attending school or working and learning life skills to assist the youth in making healthier lifestyle choices.



# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Schedule of Operations – Saskatoon Bert’s Place Program Year Ended March 31, 2019

	Schedule 17	
	<u>2019</u>	<u>2018</u>
<b>REVENUES</b>		
Ministry of Social Services	\$ 612,355	\$ 602,222
Ministry of Social Services - capital funding (Note 5)	<u>3,750</u>	<u>3,750</u>
	<b><u>616,105</u></b>	<b><u>605,972</u></b>
<b>EXPENSES</b>		
Bank charges	-	50
Benefits	62,267	64,025
Insurance	2,243	1,750
Interest on callable debt	7,306	8,839
Office	1,042	879
Program	31,136	23,906
Professional fees	1,320	1,320
Rent	4,800	7,200
Repairs and maintenance	2,589	5,050
Salaries	520,308	466,034
Telephone	1,088	1,050
Travel	5,693	5,755
Utilities	<u>10,193</u>	<u>7,731</u>
	<b><u>649,985</u></b>	<b><u>593,589</u></b>
<b>INCOME BEFORE ALLOCATION AND AMORTIZATION</b>	<b>(33,880)</b>	12,383
Amortization	<b>(10,937)</b>	(10,937)
Allocated vehicle costs (Note 9)	<u><b>(4,800)</b></u>	<u>(4,800)</u>
<b>EXCESS OF REVENUES (EXPENSES)</b>	<b>\$ <u>(49,617)</u></b>	<b>\$ <u>(3,354)</u></b>

### Saskatoon Bert’s Place

Bert’s Place is a safe shelter housing for male youth aged 14-17, and the length of stay is 30 days. The youth that live in the house are in the care of the Ministry of Social Services with their priority being safety and longer term housing assessment.

# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Schedule of Operations - Saskatoon Jay's Place Program Year Ended March 31, 2019

	Schedule 18	
	<u>2019</u>	<u>2018</u>
<b>REVENUES</b>		
Ministry of Social Services	\$ 321,559	\$ 317,336
Ministry of Social Services - capital funding (Note 5)	<u>1,800</u>	<u>1,800</u>
	<u>323,359</u>	<u>319,136</u>
<b>EXPENSES</b>		
Bank charges	-	159
Benefits	27,802	25,549
Office	823	666
Insurance	1,691	1,537
Program	22,701	17,291
Professional fees	1,320	1,320
Rent	4,800	6,000
Repairs and maintenance	9,144	3,481
Salaries	229,015	238,913
Telephone	1,023	1,169
Travel	4,792	5,566
Utilities	<u>5,950</u>	<u>8,338</u>
	<u>309,061</u>	<u>309,989</u>
<b>INCOME BEFORE ALLOCATION AND AMORTIZATION</b>	<b>14,298</b>	<b>9,147</b>
Amortization	<b>(4,050)</b>	<b>(4,419)</b>
Allocated vehicle costs (Note 9)	<u>(4,800)</u>	<u>(4,800)</u>
<b>EXCESS OF REVENUES (EXPENSES)</b>	<b>\$ <u>5,448</u></b>	<b>\$ <u>(72)</u></b>

### Jay's Place

Jay's Place is a Mentored (peer) home program which provides a home and parenting services to meet the needs of male hard to serve youth aged 12-16 years old, in the care of the Ministry of Social Services.

# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Schedule of Operations - Saskatoon Community Outreach Program Year Ended March 31, 2019

	Schedule 19	
	<u>2019</u>	<u>2018</u>
<b>REVENUE</b>		
Ministry of Social Services	\$ <u>387,563</u>	\$ <u>387,563</u>
<b>EXPENSES</b>		
Bank charges	579	36
Benefits	41,688	39,387
Insurance	1,691	1,537
Office	227	113
Program	13,480	8,112
Professional fees	1,320	1,320
Rent	12,000	14,400
Repairs and maintenance	218	543
Salaries	284,141	285,508
Telephone	3,293	4,957
Travel	<u>17,933</u>	<u>17,284</u>
	<u>376,570</u>	<u>373,197</u>
<b>INCOME BEFORE ALLOCATION OF EXPENSES</b>	<b>10,993</b>	<b>14,366</b>
Allocated vehicle costs (Note 9)	<u>(14,400)</u>	<u>(14,400)</u>
<b>EXCESS OF REVENUE (EXPENSES)</b>	<b>\$ <u>(3,407)</u></b>	<b>\$ <u>(34)</u></b>

### Community Outreach Program

Provides community support services to meet the needs of hard to serve male and female youth between the ages of 16-21 in the care of the Ministry of Social Services. Services include education, employment, addictions, crisis intervention, counselling, housing advocacy, mentorship, transportation, recreation. Moreover, support workers ensure that medical and mental health needs are being met.

# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Schedule of Operations - Saskatoon Independent Living Program Year Ended March 31, 2019

	Schedule 20	
	<u>2019</u>	<u>2018</u>
<b>REVENUE</b>		
Ministry of Social Services	\$ <u>136,865</u>	\$ <u>158,162</u>
<b>EXPENSES</b>		
Benefits	5,807	6,252
Insurance	2,115	1,537
Office	-	1,538
Program	30,366	26,155
Professional fees	1,320	1,320
Rent	39,600	41,500
Repairs and maintenance	271	1,462
Salaries	37,644	39,380
Telephone	10,550	9,079
Travel	5,590	6,262
Utilities	<u>3,249</u>	<u>2,857</u>
	<u>136,512</u>	<u>137,342</u>
<b>INCOME BEFORE ALLOCATION OF EXPENSES</b>	353	20,820
Allocated vehicle costs <i>(Note 9)</i>	<u>(4,800)</u>	<u>(4,800)</u>
<b>EXCESS OF REVENUE (EXPENSES)</b>	\$ <u>(4,447)</u>	\$ <u>16,020</u>

Independent Support Living Program (ISLP)

Provides support and parenting to youth who are transitioning between dependent living to independent living.



# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Schedule of Operations – Saskatoon Placement Program Year Ended March 31, 2019

	Schedule 22	
	<u>2019</u>	<u>2018</u>
<b>REVENUE</b>		
Ministry of Justice, Corrections and Policing	\$ <u>60,000</u>	\$ <u>60,000</u>
<b>EXPENSES</b>		
Benefits	6,269	7,365
Insurance and taxes	141	1,103
Office	-	590
Professional fees	800	800
Rent	3,000	8,400
Salaries	39,281	36,709
Telephone	798	1,623
Travel	-	783
	<u>50,289</u>	<u>57,373</u>
<b>(LOSS) INCOME BEFORE ALLOCATION AND AMORTIZATION</b>	9,711	2,627
Allocated administrative costs ( <i>Note 9</i> )	<u>(2,850)</u>	<u>(3,800)</u>
<b>EXCESS OF REVENUES (EXPENSES)</b>	\$ <u>6,861</u>	\$ <u>(1,173)</u>

### Saskatoon Placement Program

The John Howard Society of Saskatchewan - Saskatoon Branch, will provide placements in the community for clients with Community Service Order (CSO) clients who have CSO to complete as an outcome of their mediation. The Community Service Orders are monitored and arrangements made for the supervision of the youth while they are completing their community service hours in the community.

# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Schedule of Operations - Moose Jaw General Program Year Ended March 31, 2019

	Schedule 23	
	<u>2019</u>	<u>2018</u>
<b>REVENUES</b>		
Provincial fee for service Ministry of Justice –	\$ 13,820	\$ 14,980
RCMP Crime Prevention	24,480	-
Other grants and contracts	1,058	-
Bingo revenue	16,337	1,933
United Way Moose Jaw	126	794
Sponsorships, donations and fundraising	1,000	-
Government of Canada - Employment Social Development	<u>3,046</u>	<u>3,590</u>
	<u>59,867</u>	<u>21,297</u>
<b>EXPENSES</b>		
Bank charges and interest	4	-
Benefits	330	198
Insurance	386	624
Office	745	3,053
Program	418	843
Promotion and publicity	1,460	-
Repairs and maintenance	4,146	318
Rent	(757)	-
Salaries and contracted services	15,259	3,647
Telephone	-	1,821
Travel	<u>(178)</u>	<u>2,416</u>
	<u>21,813</u>	<u>12,920</u>
<b>INCOME BEFORE ALLOCATION AND AMORTIZATION</b>	<b>38,054</b>	<b>8,377</b>
Amortization	(5,665)	(5,524)
Allocated administrative costs (Note 9)	<u>(5,835)</u>	<u>7,415</u>
<b>EXCESS OF REVENUES (EXPENSES)</b>	<b>\$ <u>26,554</u></b>	<b>\$ <u>10,268</u></b>

### General

While program services are provided through Branch offices located in Saskatoon, Regina and Moose Jaw, the financial administration for all aspects of the Society's financial functions is provided by the Provincial Office located in Regina. These functions include financial administration, planning and administrative support. The service programs financed through the fund are the Fine Option Program and Community Service Order Program.

# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Schedule of Operations - Moose Jaw Youth Program Year Ended March 31, 2019

	Schedule 24	
	<u>2019</u>	<u>2018</u>
<b>REVENUE</b>		
Ministry of Justice - Corrections and Policing	\$ <u>203,568</u>	\$ <u>203,520</u>
<b>EXPENSES</b>		
Benefits	19,818	19,332
Office	5,968	6,506
Insurance	1,265	1,537
Professional fees	600	230
Program	5,502	2,331
Rent	12,560	11,560
Repairs and maintenance	547	-
Salaries	148,125	141,561
Telephone	3,685	4,693
Travel	<u>3,324</u>	<u>3,248</u>
	<u>201,394</u>	<u>190,998</u>
<b>INCOME BEFORE ALLOCATION OF EXPENSES</b>	2,174	12,522
Allocated administrative costs <i>(Note 9)</i>	<u>(14,430)</u>	<u>(14,574)</u>
<b>EXCESS OF REVENUE (EXPENSES)</b>	\$ <u>(12,256)</u>	\$ <u>(2,052)</u>

### Moose Jaw Youth Program

The objective of this Program is to provide non-judicial, community-based alternatives for youth in conflict with the law in the City of Moose Jaw and surrounding area. The program provides meaningful work experiences for young offenders sentenced to complete community service hours, or voluntary settlement of an alleged offence between the offender, victim (where applicable), and the community.



# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Schedule of Operations - Moose Jaw Adult Mediation Program Year Ended March 31, 2019

	Schedule 25	
	<u>2019</u>	<u>2018</u>
<b>REVENUE</b>		
Ministry of Justice	\$ <u>99,900</u>	\$ <u>108,900</u>
<b>EXPENSES</b>		
Benefits	8,543	10,344
Insurance	1,265	1,537
Office	1,727	1,285
Program	1,484	899
Professional fees	600	300
Rent	14,539	14,783
Salaries	58,192	63,940
Telephone	2,525	529
Travel	<u>4,444</u>	<u>2,144</u>
	<u>93,319</u>	<u>95,761</u>
<b>INCOME BEFORE ALLOCATION OF EXPENSES</b>	6,581	13,139
Allocated administrative costs <i>(Note 9)</i>	<u>(6,600)</u>	<u>(14,675)</u>
<b>EXCESS OF REVENUE (EXPENSES)</b>	\$ <u>(19)</u>	\$ <u>(1,536)</u>

***Adult & Rural Mediation***

Services under this program are aimed at preventing repeat criminal activity through victim and offender mediation.

# JOHN HOWARD SOCIETY OF SASKATCHEWAN

## Schedule of Operations – Prince Albert Alternatives to Remand Program Year Ended March 31, 2019

	Schedule 26	
	<u>2019</u>	<u>2018</u>
<b>REVENUE</b>		
Ministry of Justice, Corrections and Policing	\$ 85,000	\$ 85,000
Sponsorship, donations and fundraising	<u>2,500</u>	<u>-</u>
	<u>87,500</u>	<u>85,000</u>
<b>EXPENSES</b>		
Benefits	5,936	4,609
Insurance and taxes	557	2,218
Office	1,414	2,337
Program	5,217	2,436
Rent	3,000	5,150
Salaries	43,006	50,385
Telephone	722	504
Travel	<u>6,501</u>	<u>11,951</u>
	<u>66,353</u>	<u>79,590</u>
<b>INCOME BEFORE ALLOCATION OF EXPENSES</b>	<b>21,147</b>	<b>5,410</b>
Amortization	<b>(80)</b>	<b>-</b>
Allocated administrative costs ( <i>Note 9</i> )	<u><b>(8,500)</b></u>	<u><b>(8,500)</b></u>
<b>EXCESS OF REVENUE (EXPENSES)</b>	<b>\$ <u>12,567</u></b>	<b>\$ <u>(3,090)</u></b>

### *Prince Albert Alternative to Remand Program*

In focusing on the needs of participants for short-term informed case management and potential crisis residency concerns, the John Howard Society of Saskatchewan will provide a community alternative to accused who would otherwise be involved in short-term police or custody cells. These services allow for the balance of the participant's right to liberty with the needs of the community for public safety, and will enhance respect for the criminal justice process by supporting the accused's participation and compliance.