

JOHN HOWARD SOCIETY OF SASKATCHEWAN

Financial Statements

Year Ended March 31, 2020

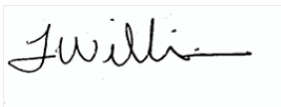
MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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 management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Board carries out this responsibility through its Finance Committee. The Finance Committee is appointed by the Board and meets 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 Finance Committee reports to the Board of Directors prior to its approval of the financial statements. The Committee 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.



Treasurer



Director of Finance

Regina, SK
June 22, 2020



Chartered Professional
Accountants LLP

INDEPENDENT AUDITOR'S REPORT

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, 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, the accompanying 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 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.

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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An asset to our clients, not an expense

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

Regina, Saskatchewan
June 22, 2020

JOHN HOWARD SOCIETY OF SASKATCHEWAN

Statement of Financial Position

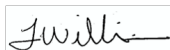
March 31, 2020

	Operating Fund	Capital Assets	Capital Reserve	2020 Total	2019 Total
ASSETS					
CURRENT					
Cash and investments (Note 3)	\$ 1,748,121	\$ -	\$ 208,873	\$ 1,956,994	\$ 1,853,056
Accounts receivable	66,439	-	-	66,439	158,875
Goods and services tax recoverable	21,538	-	-	21,538	19,883
Prepaid expenses	63,327	-	-	63,327	56,140
Inter-fund balances (Note 4)	(65,957)	-	65,957	-	-
	1,833,468	-	274,830	2,108,298	2,087,954
CAPITAL ASSETS (Note 5)	-	2,620,278	-	2,620,278	2,897,817
	\$ 1,833,468	\$ 2,620,278	\$ 274,830	\$ 4,728,576	\$ 4,985,771
LIABILITIES AND NET ASSETS					
CURRENT					
Accounts payable and accrued liabilities	\$ 87,975	\$ -	\$ -	\$ 87,975	\$ 90,203
Current portion of deferred revenue (Note 6)	23,618	47,886	-	71,504	56,040
Current portion of callable debt (Note 7)	-	44,546	-	44,546	49,854
Wages payable	64,847	-	-	64,847	80,014
	176,440	92,432	-	268,872	276,111
DEFERRED REVENUE (Note 6)	-	670,373	-	670,373	677,384
CALLABLE DEBT (Note 7)	-	857,278	-	857,278	1,235,775
	176,440	1,620,083	-	1,796,523	2,189,270
NET ASSETS	1,657,028	1,000,195	274,830	2,932,053	2,796,501
	\$ 1,833,468	\$ 2,620,278	\$ 274,830	\$ 4,728,576	\$ 4,985,771

LEASE COMMITMENTS (Note 8)

CONTINGENT LIABILITY (Note 11)

ON BEHALF OF THE BOARD



Director



Director

See notes to financial statements

JOHN HOWARD SOCIETY OF SASKATCHEWAN

Statement of Operations - By Item

Year Ended March 31, 2020

	2020	2019
REVENUES		
<u>Grants</u>		
Ministry of Social Services	\$ 3,606,670	\$ 3,436,970
Ministry of Social Services - capital funding	20,656	20,656
Ministry of Justice, Corrections and Policing	657,038	633,726
Ministry of Justice	100,633	124,380
Department of Justice	162,792	139,976
Community Initiatives Fund grant	43,239	42,600
Law Foundation of Saskatchewan	39,691	-
Saskatchewan Housing Corporation	25,000	12,500
Municipal grants	23,100	41,621
John Howard Society of Canada	22,356	20,384
Saskatoon Housing Initiatives Partnership	2,181	-
Other grants and contracts	779	1,058
Home Depot Canada Foundation	-	25,000
Government of Canada - Employment Social Development	-	8,001
United Way	-	126
<u>Other</u>		
Fee for service	259,625	286,480
Rental revenue	111,909	75,724
Interest income	29,742	25,439
Sponsorships, donations and fundraising	27,946	16,014
Bingo income	24,724	16,337
National Restorative Conference	-	113,404
Gains (losses) on disposal of assets	109,212	5,052
	<u>5,267,293</u>	<u>5,045,448</u>
EXPENSES		
Amortization	152,882	149,385
Education and development	29,694	35,588
Employee benefits	422,368	374,562
Food supplies	113,853	109,691
Household supplies	8,906	12,980
Insurance and taxes	41,597	52,994
Interest and bank charges	11,566	9,847
Interest on callable debt	43,673	42,236
Medical supplies	1,617	1,643
Meetings	18,068	127,334
Office	71,688	81,840
Professional fees	23,086	23,140
Promotion and publicity	11,076	10,482
Recreation and program supplies	107,164	129,002
Rental	265,088	206,157
Repairs and maintenance	80,331	66,556
Salaries	3,361,971	3,091,258
Telephone	52,573	50,016
Travel	137,328	124,831
Utilities	97,204	90,345
Youth allowance	80,008	102,883
	<u>5,131,741</u>	<u>4,892,770</u>
EXCESS OF REVENUES (EXPENSES)	<u>\$ 135,552</u>	<u>\$ 152,678</u>

See notes to financial statements

JOHN HOWARD SOCIETY OF SASKATCHEWAN

Statement of Changes in Net Assets

Year Ended March 31, 2020

	Operating Fund	Capital Assets	Capital Reserve	2020 Total	2019 Total
NET ASSETS - BEGINNING OF YEAR	\$ 1,610,967	\$ 898,259	\$ 287,275	\$ 2,796,501	\$ 2,643,823
EXCESS OF REVENUES (EXPENSES)					
Operations	135,552	-	-	135,552	152,678
Amortization	152,882	(152,882)	-	-	-
Gain (loss) on disposal of assets	(109,212)	109,212	-	-	-
Capital grant recognized	(51,226)	51,226	-	-	-
	127,996	7,556	-	135,552	152,678
TRANSFERS (Note 9)					
Annual allocation	(17,100)	-	17,100	-	-
Transfer for actual costs	29,545	-	(29,545)	-	-
Net purchase of capital assets	233,868	(233,868)	-	-	-
Capital grant received	55,556	(55,556)	-	-	-
Repayment of callable debt	(383,804)	383,804	-	-	-
	(81,935)	94,380	(12,445)	-	-
NET ASSETS - END OF YEAR	\$ 1,657,028	\$ 1,000,195	\$ 274,830	\$ 2,932,053	\$ 2,796,501

See notes to financial statements

JOHN HOWARD SOCIETY OF SASKATCHEWAN

Statement of Cash Flows

Year Ended March 31, 2020

	2020	2019
OPERATING ACTIVITIES		
Excess of revenues (expenses)	\$ 135,552	\$ 152,678
Items not affecting cash:		
Amortization of capital assets	152,882	149,385
Gain on disposal of assets	(109,212)	(5,052)
	<u>179,222</u>	<u>297,011</u>
Changes in non-cash working capital:		
Accounts receivable	92,436	(12,371)
Accounts payable and accrued liabilities	(2,230)	66,135
Prepaid expenses	(7,187)	1,519
Goods and services tax recoverable	(1,655)	(4,688)
Wages payable	(15,167)	6,385
Current portion of deferred revenue	15,464	56,040
Deferred revenue	(7,011)	(92,690)
	<u>74,650</u>	<u>20,330</u>
Cash flow from operating activities	<u>253,872</u>	<u>317,341</u>
INVESTING ACTIVITIES		
Purchase of capital assets	(53,995)	(454,576)
Proceeds on disposal of capital assets	287,865	7,120
Cash flow from (used by) investing activities	<u>233,870</u>	<u>(447,456)</u>
FINANCING ACTIVITIES		
Proceeds from callable debt financing	-	272,000
Repayment of callable debt	(383,804)	(41,237)
Cash flow from (used by) financing activities	<u>(383,804)</u>	<u>230,763</u>
INCREASE IN CASH FLOW	103,938	100,648
CASH - BEGINNING OF YEAR	1,853,056	1,752,408
CASH - END OF YEAR	\$ 1,956,994	\$ 1,853,056

See notes to financial statements

JOHN HOWARD SOCIETY OF SASKATCHEWAN

Notes to Financial Statements

Year Ended March 31, 2020

1. PURPOSE OF THE SOCIETY

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. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO).

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.

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JOHN HOWARD SOCIETY OF SASKATCHEWAN

Notes to Financial Statements

Year Ended March 31, 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

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 (2019 - \$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>2020</u>	<u>2019</u>
Cash	\$ 367,388	\$ 136,673
Cash - Reserve	208,873	287,275
GIC	12,706	12,500
High interest savings account	1,158,998	1,209,682
Money Market Funds	209,029	206,926
	<u>\$ 1,956,994</u>	<u>\$ 1,853,056</u>

4. INTER-FUND BALANCES

Interfund balances have no specific repayment terms and bear no interest.

JOHN HOWARD SOCIETY OF SASKATCHEWAN

Notes to Financial Statements

Year Ended March 31, 2020

5. CAPITAL ASSETS

	Cost	Accumulated amortization	2020 Net book value	2019 Net book value
Buildings (40 yr)	\$ 2,843,709	\$ 424,519	\$ 2,419,190	\$ 2,662,759
Equipment (10 yr)	20,449	13,770	6,679	8,724
Motor vehicles (5 yr)	256,808	126,755	130,053	132,480
Computer equipment (5 yr)	81,659	62,000	19,659	36,747
Furniture and fixtures (10 yr)	160,572	119,785	40,787	51,878
Leasehold improvements (10 yr)	55,317	51,407	3,910	5,229
	\$ 3,418,514	\$ 798,236	\$ 2,620,278	\$ 2,897,817

6. DEFERRED REVENUE

The Society has received funding for various capital projects and operations which are deferred and recognized into income per the revenue recognition policies.

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.

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.

	2020	2019
<u>Jay's Place</u>		
Capital funding - opening	\$ 54,000	\$ 55,800
Recognized in current year	(1,800)	(1,800)
	52,200	54,000
<u>Stewart's Place</u>		
Capital funding - opening	216,380	223,592
Recognized in current year	(7,212)	(7,212)
	209,168	216,380
<u>Robert's Place</u>		
Capital funding - opening	132,610	136,754
Recognized in current year	(4,144)	(4,144)
	128,466	132,610

(continues)

JOHN HOWARD SOCIETY OF SASKATCHEWAN

Notes to Financial Statements

Year Ended March 31, 2020

6. DEFERRED REVENUE (continued)

	2020	2019
<u>Basswood Place</u>		
Capital funding - opening	116,250	120,000
Recognized in current year	(3,750)	(3,750)
	<u>112,500</u>	<u>116,250</u>
<u>Bert's Place</u>		
Capital funding - opening	116,250	120,000
Recognized in current year	(3,750)	(3,750)
	<u>112,500</u>	<u>116,250</u>
<u>SHC Forgivable Loan: Cedar Home</u>		
Loan - opening	75,001	87,501
Recognized in current year	(25,000)	(12,500)
	<u>50,001</u>	<u>75,001</u>
<u>Regina Supported Living Program</u>		
Capital funding - opening	3,438	6,827
Recognized in current year	(3,389)	(3,389)
	<u>49</u>	<u>3,438</u>
<u>HPS - Designated Communities Fund: Cedar House</u>		
Capital funding - opening	-	-
Received in year	55,556	-
Recognized in current year	(2,181)	-
	<u>53,375</u>	<u>-</u>
<u>Deferred contributions</u>		
Law Foundation of Saskatchewan	10,309	-
Prepaid rent	1,775	-
Saskatoon Shelter project	11,534	-
Insurance proceeds	-	19,495
	<u>23,618</u>	<u>19,495</u>
Total	741,877	733,424
Current portion	(71,504)	(56,040)
	<u>\$ 670,373</u>	<u>\$ 677,384</u>

JOHN HOWARD SOCIETY OF SASKATCHEWAN

Notes to Financial Statements

Year Ended March 31, 2020

7. CALLABLE DEBT

	2020	2019
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 a carrying value of \$801,824.	\$ 425,688	\$ 438,724
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 a carrying value of \$310,480.	193,907	203,065
Demand bank loan payable in monthly payments of \$1,262 principal and interest at 3.80% with a renewal date of January 3, 2021; secured by Bert's Place property with a carrying value of \$307,875.	161,541	179,603
Demand bank loan payable in monthly payments of \$1,371 principal and interest at 3.58% with a renewal date of October 3, 2021; secured by Basswood Place property with a carrying value of \$280,904.	120,688	195,863
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.	-	268,374
	901,824	1,285,629
Current portion of callable debt	(44,546)	(49,854)
	\$ 857,278	\$ 1,235,775

Principal repayment terms are approximately:

2021	\$ 44,546
2022	46,197
2023	47,909
2024	49,632
2025	51,524

8. LEASE COMMITMENTS

The Society has a long term lease with respect to its premises and equipment. The lease contains renewal options and provides for payment of utilities, property taxes and maintenance costs. Future minimum lease payments as at March 31, 2020, are as follows:

	Premises	Equipment
2021	\$ 146,241	\$ 5,071
2022	115,472	2,487
2023	116,480	-
2024	117,488	-
2025	31,386	-

JOHN HOWARD SOCIETY OF SASKATCHEWAN

Notes to Financial Statements

Year Ended March 31, 2020

9. 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 \$94,380 (2019 - \$216,693).

A transfer of \$17,100 was made to the Capital Reserve from the Operating fund for the annual reserve allocation from the Ministry of Social Services included in the funding received for the year.

A transfer of \$29,545 was made from the Capital Reserve to the Operating Fund for the actual costs of property repairs funded by the capital reserve.

10. SUBSEQUENT EVENT

Subsequent to the year end the Society has made an offer to purchase a new property for Lulu's Lodge at a cost of \$395,000 which will be partially funded through a forgivable loan from Saskatchewan Housing Corporation for \$299,970 and the balance through debt financing by the Society.

11. 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. Funding was not reduced in the current year (2019 was reduced by \$ 1,829).

12. 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.

13. FINANCIAL INSTRUMENTS

The Society is exposed to various risks through its financial instruments and management is responsible to monitor, evaluate and manage these risks. The following analysis provides information about the Society's risk exposure and concentration as of March 31, 2020.

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.

(continues)

JOHN HOWARD SOCIETY OF SASKATCHEWAN

Notes to Financial Statements

Year Ended March 31, 2020

13. FINANCIAL INSTRUMENTS *(continued)*

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.

14. 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 \$765,749 of allocated costs based on the estimated time specific employees spend working in multiple programs.

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).

15. CORRESPONDING FIGURES

Some of the corresponding figures have been reclassified to conform to the current year's presentation. There was no impact on total assets, liabilities, an net assets as at March 31, 2019 nor on excess revenue (expenses) for the year then ended as a result of the reclassifications.

16. UNCERTAINTY OF IMPACT OF COVID-19

In January 2020 the Federal Government of Canada began initiatives to reduce the transmission of a world-wide outbreak of a new strain of novel coronavirus (Covid-19). Measures included the mandatory closure of certain businesses and operations, and as a result, the Canadian economy moved into a downturn.

While it is not possible to determine the total extent of the impact on the customers, suppliers, staffing, and resulting financial position of the Society will be, there has been a reduction in service revenue experienced as a result of the closure of the court system. The Society has continued to employee staff during this time and expects the overall loss to be approximately \$75,000 as of the report date.

JOHN HOWARD SOCIETY OF SASKATCHEWAN

Statement of Operations - By Program

Year Ended March 31, 2020

	2020	2019
REVENUES		
Provincial Office Program (Schedule 1)	\$ 184,490	\$ 67,425
Provincial Leadership (Schedule 2)	478,352	474,716
Legal Counsel (Schedule 3)	39,691	-
ARC Program (Schedule 4)	228,297	225,158
Regina General Program (Schedule 5)	146,165	161,975
Regina CIF Reintegration Program (Schedule 6)	22,239	38,600
Regina HPS Robert's Place Program (Schedule 7)	420,746	418,110
Regina Stewart Place Program (Schedule 8)	237,194	232,158
Regina Support Living Skills (Schedule 9)	196,631	184,043
Regina Placement Program (Schedule 10)	60,534	60,000
Regina Springboard Program (Schedule 11)	59,105	53,980
Youth Justice Fund (Schedule 12)	162,792	139,976
Lulu's Lodge - Self Funded Activities (Schedule 13)	48,837	21,965
National Restorative Conference (Schedule 14)	-	113,404
Saskatoon General Program (Schedule 15)	131,680	193,145
Saskatoon Cedar Home Program (Schedule 16)	282,106	244,805
Saskatoon Basswood Place Program (Schedule 17)	406,124	402,622
Saskatoon Bert's Place Program (Schedule 18)	731,128	616,105
Saskatoon Jay's Place Program (Schedule 19)	346,123	340,699
Saskatoon Community Outreach Program (Schedule 20)	396,750	387,563
Saskatoon Independent Living Program (Schedule 21)	183,548	158,165
Saskatoon Placement Program (Schedule 22)	60,534	60,000
Moose Jaw General Program (Schedule 23)	33,361	59,866
Moose Jaw Youth Program (Schedule 24)	205,229	203,568
Moose Jaw Adult Mediation Program (Schedule 25)	100,633	99,900
Prince Albert Alternatives to Remand Program (Schedule 26)	105,004	87,500
	5,267,293	5,045,448

(continues)

See notes to financial statements

JOHN HOWARD SOCIETY OF SASKATCHEWAN

Statement of Operations - By Program (continued)

Year Ended March 31, 2020

	2020	2019
EXPENSES		
Provincial Office Program (Schedule 1)	(14,549)	37,101
Provincial Leadership (Schedule 2)	554,665	498,930
Legal Counsel (Schedule 3)	39,691	-
ARC Program (Schedule 4)	255,476	188,745
Regina General Program (Schedule 5)	114,185	109,281
Regina CIF Reintegration Program (Schedule 6)	16,646	28,624
Regina HPS Robert's Place Program (Schedule 7)	409,170	401,568
Regina Stewart Place Program (Schedule 8)	231,446	233,891
Regina Support Living Skills (Schedule 9)	194,095	163,733
Regina Placement Program (Schedule 10)	60,266	55,275
Regina Springboard Program (Schedule 11)	64,321	72,354
Youth Justice Fund (Schedule 12)	176,656	128,594
Lulu's Lodge - Self Funded Activities (Schedule 13)	36,498	31,484
National Restorative Conference (Schedule 14)	-	126,916
Saskatoon General Program (Schedule 15)	140,012	214,121
Saskatoon Cedar Home Program (Schedule 16)	256,747	213,988
Saskatoon Basswood Place Program (Schedule 17)	403,063	356,484
Saskatoon Bert's Place Program (Schedule 18)	757,326	665,720
Saskatoon Jay's Place Program (Schedule 19)	339,682	335,250
Saskatoon Community Outreach Program (Schedule 20)	395,897	390,972
Saskatoon Independent Living Program (Schedule 21)	202,375	162,611
Saskatoon Placement Program (Schedule 22)	60,680	53,139
Moose Jaw General Program (Schedule 23)	23,105	33,313
Moose Jaw Youth Program (Schedule 24)	206,475	215,824
Moose Jaw Adult Mediation Program (Schedule 25)	114,589	99,919
Prince Albert Alternatives to Remand Program (Schedule 26)	93,224	74,933
	5,131,741	4,892,770
EXCESS OF REVENUES (EXPENSES)	\$ 135,552	\$ 152,678

See notes to financial statements

JOHN HOWARD SOCIETY OF SASKATCHEWAN

Provincial Office Program

(Schedule 1)

Year Ended March 31, 2020

	2020	2019
REVENUES		
Interest income	\$ 29,742	\$ 25,439
John Howard Society of Canada	22,356	20,384
Ministry of Justice, Corrections and Policing	20,000	-
Sponsorships, donations and fundraising	3,184	3,670
Gains (losses) on disposal of assets	109,208	5,052
Municipal grants	-	12,880
	184,490	67,425
EXPENSES		
Admin allocation (Note 14)	(176,013)	(213,567)
Amortization	84,683	89,253
Building allocation (Note 14)	(66,000)	(66,000)
Education and development	4,744	13,807
Employee benefits	10,051	(5,237)
Food supplies	10	-
Household supplies	-	199
Insurance and taxes	4,957	21,828
Interest and bank charges	9,342	8,311
Interest on callable debt	15,667	15,334
Meetings	16,671	25,683
Office	15,634	26,680
Professional fees	4,646	7,407
Promotion and publicity	10,249	7,982
Recreation and program supplies	2,892	-
Rental	45,510	46,019
Repairs and maintenance	7,898	10,387
Salaries	26,385	79,571
Telephone	6,442	11,420
Travel	28,839	24,581
Utilities	194	643
Vehicle allocation (Note 14)	(67,200)	(67,200)
Youth allowance	(150)	-
	(14,549)	37,101
EXCESS OF REVENUES (EXPENSES)	\$ 199,039	\$ 30,324

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.

See notes to financial statements

JOHN HOWARD SOCIETY OF SASKATCHEWAN

Provincial Leadership

(Schedule 2)

Year Ended March 31, 2020

	2020	2019
REVENUE		
Ministry of Social Services	\$ 478,282	\$ 474,716
Sponsorships, donations and fundraising	70	-
	478,352	474,716
EXPENSES		
Admin allocation (Note 14)	55,763	55,763
Education and development	-	4,927
Employee benefits	74,732	55,453
Insurance and taxes	1,854	1,691
Meetings	114	-
Office	-	20
Professional fees	1,593	500
Promotion and publicity	50	-
Salaries	419,809	380,576
Telephone	20	-
Travel	730	-
	554,665	498,930
EXCESS OF REVENUES (EXPENSES)	\$ (76,313)	\$ (24,214)

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.

See notes to financial statements

JOHN HOWARD SOCIETY OF SASKATCHEWAN

Legal Counsel

(Schedule 3)

Year Ended March 31, 2020

	2020	2019
REVENUE		
Law Foundation of Saskatchewan	\$ 39,691	\$ -
EXPENSES		
Employee benefits	2,427	-
Insurance and taxes	1,762	-
Interest and bank charges	50	-
Office	875	-
Salaries	34,272	-
Telephone	305	-
	39,691	-
EXCESS OF REVENUES (EXPENSES)	\$ -	\$ -

Public Legal Counsel

Funding provided by Law Foundation of Saskatchewan to add a Public Legal Counsel position. The position aides in the support and advocacy for incarcerated people and their families. This includes providing legal representation for inmates within the prison system.

See notes to financial statements

JOHN HOWARD SOCIETY OF SASKATCHEWAN

ARC Program

(Schedule 4)

Year Ended March 31, 2020

	2020	2019
REVENUES		
Ministry of Justice, Corrections and Policing	\$ 225,737	\$ 225,158
Rental revenue	2,560	-
	228,297	225,158
EXPENSES		
Admin allocation (Note 14)	-	17,986
Building allocation (Note 14)	20,000	21,600
Education and development	4,811	1,389
Employee benefits	14,257	15,853
Food supplies	997	2,525
Household supplies	66	-
Insurance and taxes	1,854	1,691
Interest and bank charges	243	117
Office	1,896	324
Professional fees	800	1,050
Recreation and program supplies	17,802	6,978
Rental	5,880	-
Repairs and maintenance	5,742	600
Salaries	156,447	99,933
Telephone	1,718	2,074
Travel	11,720	7,025
Utilities	1,643	-
Vehicle allocation (Note 14)	9,600	9,600
	255,476	188,745
EXCESS OF REVENUES (EXPENSES)	\$ (27,179)	\$ 36,413

Adult Reintegration Community (ARC) Program

This program (formerly L.Y.N.C.) 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.

The ministry approved the retention of \$35,450 from the 2019 surplus, to be used by various programs in the 2020 fiscal year.

JOHN HOWARD SOCIETY OF SASKATCHEWAN

Regina General Program

(Schedule 5)

Year Ended March 31, 2020

	2020	2019
REVENUES		
Fee for service	\$ 63,686	\$ 80,842
Rental revenue	58,879	55,429
Municipal grants	23,100	22,000
Other grants and contracts	500	-
Government of Canada - Employment Social Development	-	2,504
Sponsorships, donations and fundraising	-	1,200
	146,165	161,975
EXPENSES		
Admin allocation (Note 14)	36,400	36,374
Amortization	70	1,528
Building allocation (Note 14)	(56,900)	(64,700)
Education and development	53	709
Employee benefits	800	1,690
Food supplies	24	-
Household supplies	968	3,139
Insurance and taxes	1,854	2,526
Interest and bank charges	149	29
Meetings	516	-
Office	12,355	11,342
Professional fees	1,000	-
Promotion and publicity	777	995
Recreation and program supplies	245	2,544
Rental	85,605	83,996
Repairs and maintenance	5,456	6,382
Salaries	203	6,108
Telephone	5,734	206
Travel	2,398	968
Utilities	16,478	15,445
	114,185	109,281
EXCESS OF REVENUES (EXPENSES)	\$ 31,980	\$ 52,694

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.

See notes to financial statements

JOHN HOWARD SOCIETY OF SASKATCHEWAN

Regina CIF Reintegration Program

(Schedule 6)

Year Ended March 31, 2020

	2020	2019
REVENUE		
Community Initiatives Fund grant	\$ 22,239	\$ 38,600
EXPENSES		
Admin allocation (Note 14)	-	2,500
Building allocation (Note 14)	-	3,500
Education and development	-	130
Employee benefits	-	777
Food supplies	1,955	530
Recreation and program supplies	3,618	2,478
Salaries	11,073	17,818
Travel	-	891
	16,646	28,624
EXCESS OF REVENUES (EXPENSES)	\$ 5,593	\$ 9,976

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.

See notes to financial statements

JOHN HOWARD SOCIETY OF SASKATCHEWAN

Regina HPS Robert's Place Program

(Schedule 7)

Year Ended March 31, 2020

	2020	2019
REVENUES		
Ministry of Social Services	\$ 416,602	\$ 413,966
Ministry of Social Services - capital funding	4,144	4,144
	420,746	418,110
EXPENSES		
Amortization	10,803	10,803
Building allocation (Note 14)	4,800	4,800
Education and development	765	-
Employee benefits	30,403	30,356
Food supplies	14,043	13,480
Household supplies	1,106	630
Insurance and taxes	1,485	1,475
Interest on callable debt	7,220	6,995
Medical supplies	99	93
Office	922	1,260
Professional fees	500	1,320
Recreation and program supplies	6,007	5,155
Repairs and maintenance	7,736	7,326
Salaries	295,174	290,758
Telephone	1,255	1,153
Travel	3,556	3,046
Utilities	8,029	7,423
Vehicle allocation (Note 14)	4,800	4,800
Youth allowance	10,467	10,695
	409,170	401,568
EXCESS OF REVENUES (EXPENSES)	\$ 11,576	\$ 16,542

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.

See notes to financial statements

JOHN HOWARD SOCIETY OF SASKATCHEWAN

Regina Stewart Place Program

(Schedule 8)

Year Ended March 31, 2020

	2020	2019
REVENUES		
Ministry of Social Services	\$ 229,982	\$ 224,946
Ministry of Social Services - capital funding	7,212	7,212
	237,194	232,158
EXPENSES		
Amortization	8,438	10,293
Building allocation (Note 14)	4,800	4,800
Education and development	866	-
Employee benefits	13,820	14,184
Food supplies	9,776	14,335
Household supplies	358	302
Insurance and taxes	2,078	1,908
Interest and bank charges	60	-
Medical supplies	388	228
Meetings	11	-
Office	52	-
Professional fees	1,320	1,320
Recreation and program supplies	4,699	5,124
Repairs and maintenance	10,065	416
Salaries	143,919	143,211
Telephone	1,938	2,700
Travel	4,270	4,230
Utilities	8,819	9,361
Vehicle allocation (Note 14)	4,800	4,800
Youth allowance	10,969	16,679
	231,446	233,891
EXCESS OF REVENUES (EXPENSES)	\$ 5,748	\$ (1,733)

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.

See notes to financial statements

JOHN HOWARD SOCIETY OF SASKATCHEWAN

Regina Support Living Skills

(Schedule 9)

Year Ended March 31, 2020

	2020	2019
REVENUE		
Ministry of Social Services	\$ 196,631	\$ 184,043
EXPENSES		
Amortization	3,938	-
Building allocation (Note 14)	6,000	6,000
Education and development	92	303
Employee benefits	13,805	15,840
Food supplies	1,203	1,332
Insurance and taxes	1,854	1,691
Interest and bank charges	60	-
Office	661	491
Professional fees	350	350
Recreation and program supplies	6,929	4,203
Repairs and maintenance	906	699
Salaries	139,534	113,568
Telephone	2,077	2,457
Travel	6,879	7,162
Utilities	-	37
Vehicle allocation (Note 14)	9,600	9,600
Youth allowance	207	-
	194,095	163,733
EXCESS OF REVENUES (EXPENSES)	\$ 2,536	\$ 20,310

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

Regina Placement Program

(Schedule 10)

Year Ended March 31, 2020

	2020	2019
REVENUE		
Ministry of Justice, Corrections and Policing	\$ 60,534	\$ 60,000
EXPENSES		
Admin allocation (Note 14)	2,850	2,850
Building allocation (Note 14)	3,000	3,000
Education and development	2,664	-
Employee benefits	5,040	5,454
Insurance and taxes	-	142
Meetings	150	-
Office	577	505
Professional fees	600	800
Recreation and program supplies	-	158
Salaries	45,204	42,242
Travel	181	124
	<u>60,266</u>	<u>55,275</u>
EXCESS OF REVENUES (EXPENSES)	\$ 268	\$ 4,725

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.

See notes to financial statements

JOHN HOWARD SOCIETY OF SASKATCHEWAN

Regina Springboard Program

(Schedule 11)

Year Ended March 31, 2020

	2020	2019
REVENUE		
Fee for service	\$ 59,105	\$ 53,980
EXPENSES		
Building allocation (Note 14)	1,500	3,000
Employee benefits	870	2,565
Insurance and taxes	1,854	1,691
Office	69	210
Professional fees	400	400
Recreation and program supplies	724	17,618
Salaries	53,000	39,750
Telephone	856	289
Travel	5,048	6,831
	64,321	72,354
EXCESS OF REVENUES (EXPENSES)	\$ (5,216)	\$ (18,374)

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.

See notes to financial statements

JOHN HOWARD SOCIETY OF SASKATCHEWAN

Youth Justice Fund

(Schedule 12)

Year Ended March 31, 2020

	2020	2019
REVENUE		
Department of Justice	\$ 162,792	\$ 139,976
EXPENSES		
Admin allocation (Note 14)	9,467	8,907
Building allocation (Note 14)	16,800	18,000
Education and development	4,281	3,575
Employee benefits	10,476	8,722
Food supplies	-	151
Insurance and taxes	826	1,028
Interest and bank charges	10	29
Meetings	170	-
Office	2,896	3,756
Professional fees	900	73
Recreation and program supplies	12,555	7,485
Salaries	103,911	64,824
Telephone	1,299	504
Travel	13,065	11,540
	176,656	128,594
EXCESS OF REVENUES (EXPENSES)	\$ (13,864)	\$ 11,382

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

Lulu's Lodge - Self Funded Activities

(Schedule 13)

Year Ended March 31, 2020

	2020	2019
REVENUES		
Fundraising	\$ 24,417	\$ 4,069
Rental revenue	24,420	17,896
	48,837	21,965
EXPENSES		
Food supplies	-	1,928
Interest and bank charges	23	-
Recreation and program supplies	271	10,306
Rental	28,800	14,400
Salaries	-	1,800
Travel	157	-
Utilities	7,233	3,050
Youth allowance	14	-
	36,498	31,484
EXCESS OF REVENUES (EXPENSES)	\$ 12,339	\$ (9,519)

Lulu's Lodge - Self Funded Activities:

Lulu's Lodge is a 5-bedroom supportive transitional home for LGBTQ2S+ youth aged 16-21 facing homelessness in Regina. In addition to a live-in mentor, guidance and support is provided around education, physical health, mental wellness, family reunification, legal matters, and advocacy. Referrals are made to community agencies to ensure a continuum of care.

This schedule shows the additional program costs covered by fundraising activities outside of the funding provided by Ministry of Social Services for the program reported in Supported Living Skills program (Schedule 9).

JOHN HOWARD SOCIETY OF SASKATCHEWAN

National Restorative Conference

(Schedule 14)

Year Ended March 31, 2020

	2020	2019
REVENUE		
Ticket sales and grants	\$ -	\$ 113,404
EXPENSES		
Conference	-	101,637
Office	-	343
Promotion and publicity	-	45
Recreation and program supplies	-	124
Salaries	-	24,767
	-	126,916
EXCESS OF REVENUES (EXPENSES)	\$ -	\$ (13,512)

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.

See notes to financial statements

JOHN HOWARD SOCIETY OF SASKATCHEWAN

Saskatoon General Program

(Schedule 15)

Year Ended March 31, 2020

	2020	2019
REVENUES		
Fee for service	\$ 128,480	\$ 137,840
Sponsorships, donations and fundraising	276	3,575
Municipal grants	-	6,740
Government of Canada - Employment Social Development	-	2,451
Community Initiatives Fund grant	1,000	4,000
Rental revenue	1,924	2,400
Home Depot Canada Foundation	-	25,000
Ministry of Social Services	-	11,139
	131,680	193,145
EXPENSES		
Admin allocation (Note 14)	37,773	50,973
Amortization	815	-
Building allocation (Note 14)	24,600	24,600
Education and development	2,165	4,634
Employee benefits	3,202	8,162
Food supplies	5	1,465
Household supplies	1,485	2,156
Insurance and taxes	3,708	2,131
Interest and bank charges	626	741
Meetings	28	-
Office	23,639	22,591
Professional fees	313	-
Recreation and program supplies	233	16,821
Repairs and maintenance	4,553	16,793
Salaries	19,129	45,898
Telephone	6,451	3,552
Travel	1,263	10
Utilities	10,024	13,594
	140,012	214,121
EXCESS OF REVENUES (EXPENSES)	\$ (8,332)	\$ (20,976)

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.

See notes to financial statements

JOHN HOWARD SOCIETY OF SASKATCHEWAN

Saskatoon Cedar Home Program

(Schedule 16)

Year Ended March 31, 2020

	2020	2019
REVENUES		
Ministry of Social Services	\$ 254,925	\$ 232,305
SHC forgivable loan - capital funding (Note 6)	25,000	12,500
Saskatoon Housing Initiatives Partnership	2,181	-
	282,106	244,805
EXPENSES		
Amortization	15,718	5,271
Building allocation (Note 14)	4,800	4,800
Education and development	66	-
Employee benefits	14,507	13,529
Food supplies	16,804	16,352
Household supplies	685	796
Insurance and taxes	1,854	1,663
Interest and bank charges	114	11
Interest on callable debt	6,604	4,442
Medical supplies	328	584
Meetings	217	-
Office	248	1,195
Professional fees	1,320	1,320
Recreation and program supplies	5,763	4,498
Repairs and maintenance	3,896	4,870
Salaries	145,384	113,863
Telephone	1,051	943
Travel	4,535	5,627
Utilities	11,825	14,334
Vehicle allocation (Note 14)	4,800	4,800
Youth allowance	16,228	15,090
	256,747	213,988
EXCESS OF REVENUES (EXPENSES)	\$ 25,359	\$ 30,817

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.

See notes to financial statements

JOHN HOWARD SOCIETY OF SASKATCHEWAN

Saskatoon Basswood Place Program

(Schedule 17)

Year Ended March 31, 2020

	2020	2019
REVENUES		
Ministry of Social Services	\$ 402,374	\$ 398,872
Ministry of Social Services - capital funding	3,750	3,750
	406,124	402,622
EXPENSES		
Amortization	11,531	11,531
Building allocation (Note 14)	4,800	4,800
Education and development	1,340	-
Employee benefits	39,251	28,756
Food supplies	15,056	9,281
Household supplies	1,275	2,224
Insurance and taxes	1,854	2,180
Interest on callable debt	6,817	8,159
Medical supplies	350	144
Meetings	-	14
Office	259	1,175
Professional fees	1,320	1,320
Recreation and program supplies	5,922	4,847
Repairs and maintenance	9,038	2,169
Salaries	276,707	251,602
Telephone	1,234	1,036
Travel	5,475	4,698
Utilities	6,618	7,068
Vehicle allocation (Note 14)	4,800	4,800
Youth allowance	9,416	10,680
	403,063	356,484
EXCESS OF REVENUES (EXPENSES)	\$ 3,061	\$ 46,138

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.

See notes to financial statements

JOHN HOWARD SOCIETY OF SASKATCHEWAN

Saskatoon Bert's Place Program

(Schedule 18)

Year Ended March 31, 2020

	2020	2019
REVENUES		
Ministry of Social Services	\$ 727,378	\$ 612,355
Ministry of Social Services - capital funding	3,750	3,750
	<u>731,128</u>	<u>616,105</u>
EXPENSES		
Amortization	10,937	10,937
Building allocation (Note 14)	4,800	4,800
Education and development	3,000	3,543
Employee benefits	70,092	62,267
Food supplies	22,507	17,986
Household supplies	1,481	1,632
Insurance and taxes	1,854	2,243
Interest and bank charges	5	-
Interest on callable debt	7,364	7,306
Medical supplies	198	404
Office	293	1,042
Professional fees	2,264	1,320
Recreation and program supplies	8,102	7,120
Repairs and maintenance	15,307	2,589
Salaries	582,975	520,307
Telephone	1,444	1,088
Travel	4,914	5,693
Utilities	10,723	10,193
Vehicle allocation (Note 14)	4,800	4,800
Youth allowance	4,266	450
	<u>757,326</u>	<u>665,720</u>
EXCESS OF REVENUES (EXPENSES)	<u>\$ (26,198)</u>	<u>\$ (49,615)</u>

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

Saskatoon Jay's Place Program

(Schedule 19)

Year Ended March 31, 2020

	2020	2019
REVENUES		
Ministry of Social Services	\$ 344,323	\$ 338,899
Ministry of Social Services - capital funding	1,800	1,800
	346,123	340,699
EXPENSES		
Amortization	4,050	4,050
Building allocation (Note 14)	4,800	4,800
Education and development	1,000	14
Employee benefits	28,716	27,802
Food supplies	16,033	14,894
Household supplies	1,325	1,783
Insurance and taxes	1,854	1,691
Interest and bank charges	2	-
Medical supplies	163	188
Office	429	823
Professional fees	1,320	1,320
Recreation and program supplies	7,175	5,329
Repairs and maintenance	5,736	9,144
Salaries	235,692	229,014
Telephone	1,051	1,023
Travel	5,122	4,792
Utilities	9,747	5,950
Vehicle allocation (Note 14)	4,800	4,800
Youth allowance	10,667	17,833
	339,682	335,250
EXCESS OF REVENUES (EXPENSES)	\$ 6,441	\$ 5,449

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

Saskatoon Community Outreach Program

(Schedule 20)

Year Ended March 31, 2020

	2020	2019
REVENUE		
Ministry of Social Services	\$ 396,750	\$ 387,563
EXPENSES		
Building allocation (Note 14)	12,000	12,000
Education and development	2,650	24
Employee benefits	32,908	41,688
Food supplies	8	504
Household supplies	15	-
Insurance and taxes	1,854	1,691
Interest and bank charges	542	579
Office	189	227
Professional fees	1,320	1,320
Recreation and program supplies	12,594	12,897
Repairs and maintenance	241	218
Salaries	301,064	284,143
Telephone	2,318	3,293
Travel	15,394	17,933
Vehicle allocation (Note 14)	12,800	14,400
Youth allowance	-	55
	395,897	390,972
EXCESS OF REVENUES (EXPENSES)	\$ 853	\$ (3,409)

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 and recreation. Moreover, support workers ensure that medical and mental health needs are being met.

See notes to financial statements

JOHN HOWARD SOCIETY OF SASKATCHEWAN

Saskatoon Independent Living Program

(Schedule 21)

Year Ended March 31, 2020

	2020	2019
REVENUES		
Ministry of Social Services	\$ 159,423	\$ 158,165
Rental revenue	24,125	-
	183,548	158,165
EXPENSES		
Building allocation	7,200	7,200
Education and development	-	31
Employee benefits	7,244	5,807
Food supplies	15,368	14,638
Insurance and taxes	1,854	2,115
Interest and bank charges	238	-
Medical supplies	16	-
Meetings	36	-
Office	323	-
Professional fees	1,320	1,320
Recreation and program supplies	3,840	5,595
Rental	70,200	32,400
Repairs and maintenance	3,094	271
Salaries	40,515	37,643
Telephone	11,053	10,550
Travel	9,882	5,590
Utilities	5,869	3,249
Vehicle allocation (Note 14)	6,400	4,800
Youth allowance	17,923	31,402
	202,375	162,611
EXCESS OF REVENUES (EXPENSES)	\$ (18,827)	\$ (4,446)

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

Saskatoon Placement Program

(Schedule 22)

Year Ended March 31, 2020

	2020	2019
REVENUES		
Ministry of Justice, Corrections and Policing	\$ 60,534	\$ 60,000
EXPENSES		
Admin allocation (Note 14)	2,050	2,850
Building allocation (Note 14)	3,000	3,000
Education and development	350	-
Employee benefits	7,320	6,269
Insurance and taxes	-	141
Office	585	-
Professional fees	600	800
Salaries	46,672	39,281
Telephone	-	798
Travel	103	-
	<u>60,680</u>	<u>53,139</u>
EXCESS OF REVENUES (EXPENSES)	<u>\$ (146)</u>	<u>\$ 6,861</u>

Saskatoon Placement Program

The John Howard Society of Saskatchewan - Saskatoon Branch, will provide placements in the community for clients who are required to complete, as an outcome of their mediation, a Community Service Order (CSO). The CSOs 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

Moose Jaw General Program

(Schedule 23)

Year Ended March 31, 2020

	2020	2019
REVENUES		
Bingo income	\$ 24,724	\$ 16,337
Fee for service	8,360	13,820
Other grants and contracts	277	1,057
Ministry of Justice - RCMP Crime Prevention	-	24,480
Government of Canada - Employment Social Development	-	3,046
Sponsorships, donations and fundraising	-	1,000
United Way	-	126
	33,361	59,866
EXPENSES		
Admin allocation (Note 14)	5,835	5,835
Amortization	1,791	5,665
Building allocation (Note 14)	(29,960)	(27,100)
Education and development	-	30
Employee benefits	1,029	330
Food supplies	-	78
Household supplies	141	119
Insurance and taxes	826	386
Interest and bank charges	-	4
Meetings	115	-
Office	946	745
Promotion and publicity	-	1,460
Recreation and program supplies	38	192
Rental	26,343	26,343
Repairs and maintenance	-	4,146
Salaries	12,605	15,258
Telephone	1,566	-
Travel	1,830	(178)
	23,105	33,313
EXCESS OF REVENUES (EXPENSES)	\$ 10,256	\$ 26,553

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.

See notes to financial statements

JOHN HOWARD SOCIETY OF SASKATCHEWAN

Moose Jaw Youth Program

(Schedule 24)

Year Ended March 31, 2020

	2020	2019
REVENUE		
Ministry of Justice, Corrections and Policing	\$ 205,229	\$ 203,568
EXPENSES		
Admin allocation (Note 14)	2,200	14,430
Building allocation (Note 14)	12,560	12,560
Education and development	314	1,651
Employee benefits	24,218	19,818
Food supplies	-	201
Insurance and taxes	1,854	1,265
Medical supplies	76	-
Meetings	30	-
Office	6,031	5,968
Professional fees	600	600
Recreation and program supplies	1,640	3,650
Repairs and maintenance	119	547
Salaries	149,653	148,125
Telephone	2,279	3,685
Travel	4,901	3,324
	206,475	215,824
EXCESS OF REVENUES (EXPENSES)	\$ (1,246)	\$ (12,256)

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.

See notes to financial statements

JOHN HOWARD SOCIETY OF SASKATCHEWAN

Moose Jaw Adult Mediation Program

(Schedule 25)

Year Ended March 31, 2020

	2020	2019
REVENUES		
Ministry of Justice	\$ 100,633	\$ 99,900
EXPENSES		
Admin allocation (Note 14)	15,175	6,600
Building allocation	17,400	14,540
Education and development	56	671
Employee benefits	10,026	8,543
Insurance and taxes	1,854	1,265
Meetings	11	-
Office	2,538	1,727
Professional fees	600	600
Recreation and program supplies	261	812
Salaries	63,038	58,192
Telephone	1,761	2,525
Travel	1,869	4,444
	<u>114,589</u>	<u>99,919</u>
EXCESS OF REVENUES (EXPENSES)	\$ (13,956)	\$ (19)

Adult & Rural Mediation

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

See notes to financial statements

JOHN HOWARD SOCIETY OF SASKATCHEWAN

Prince Albert Alternatives to Remand Program

(Schedule 26)

Year Ended March 31, 2020

	2020	2019
REVENUE		
Ministry of Justice, Corrections and Policing	\$ 85,004	\$ 85,000
Community Initiatives Fund grant	20,000	-
Sponsorships, donations and fundraising	-	2,500
	105,004	87,500
EXPENSES		
Admin allocation (Note 14)	8,500	8,500
Amortization	109	54
Education and development	478	150
Employee benefits	7,171	5,936
Food supplies	64	-
Insurance and taxes	1,853	557
Interest and bank charges	102	26
Office	273	1,414
Recreation and program supplies	5,854	5,067
Rental	2,750	3,000
Repairs and maintenance	543	-
Salaries	59,609	43,006
Telephone	722	722
Travel	5,196	6,501
	93,224	74,933
EXCESS OF REVENUES (EXPENSES)	\$ 11,780	\$ 12,567

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.