

John Howard Society of Thunder Bay
Financial Statements
March 31, 2019

John Howard Society of Thunder Bay Contents

For the year ended March 31, 2019

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Management's Responsibility

To the Board of Directors of John Howard Society of Thunder Bay:

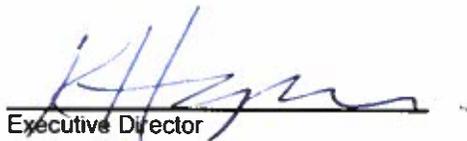
Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting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

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

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

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

May 29, 2019


Executive Director

Independent Auditor's Report

To the Board of Directors of John Howard Society of Thunder Bay:

Opinion

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

In our opinion, 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 these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Supplementary Information

The supplementary information contained in schedules 2 to 14 is presented for the purposes of additional analysis and is not part of the basic audited financial statements. The information in the schedules was derived from the accounting records tested in forming an opinion on the financial statements as a whole.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Thunder Bay, Ontario

May 29, 2019

MNP LLP

Chartered Professional Accountants

Licensed Public Accountants

John Howard Society of Thunder Bay
Statement of Financial Position

As at March 31, 2019

	2019	2018
Assets		
Current		
Cash and cash equivalents	51,886	142,415
Restricted cash (Note 3)	100,000	100,000
Accounts receivable (Note 4)	44,586	26,374
HST recoverable	10,538	19,009
Prepaid expenses and deposits	12,443	12,102
	219,453	299,900
Capital assets (Note 5)	507,055	540,547
	726,508	840,447
Liabilities		
Current		
Accounts payable and accruals	67,572	123,862
Government remittances payable	35,363	33,625
Deferred contributions (Note 7)	19,534	39,949
Due to funding agencies (Note 8)	18,534	18,534
	141,003	215,970
Deferred contributions related to capital assets (Note 9)	9,371	15,618
	150,374	231,588
Contingencies		
Net Assets		
Unrestricted	(21,548)	(16,068)
Invested in Capital Assets	497,682	524,927
Capital Reserve Fund (Note 3)	100,000	100,000
	576,134	608,859
	726,508	840,447

Approved on behalf of the Board


Director


Director

The accompanying notes are an integral part of these financial statements

John Howard Society of Thunder Bay
Statement of Operations
For the year ended March 31, 2019

	<i>Restricted</i>	<i>Unrestricted</i>	<i>Invested in Capital Assets</i>	<i>Capital Reserve Fund</i>	<i>2019</i>	<i>2018</i>
Revenue						
Administration	-	273,088	-	-	273,088	145,260
Correctional Services						
Canada	293,510	-	-	-	293,510	244,346
Donations	-	27,628	-	-	27,628	14,381
Human Resources						
Development	3,702	-	-	-	3,702	1,315
Lakehead Social						
Planning Council	79,875	-	-	-	79,875	58,415
Metis Nation of						
Ontario	-	5,880	-	-	5,880	-
Ministry of Children						
and Youth Services	531,849	-	-	-	531,849	597,657
Ministry of						
Community, Safety						
and Correctional						
Services	16,947	-	-	-	16,947	20,142
Ministry of the						
Attorney General	516,678	-	-	-	516,678	506,281
Miscellaneous						
revenue	-	114,210	-	-	114,210	96,451
Program						
administration						
revenue	-	51,137	-	-	51,137	44,360
Rental	-	115,460	-	-	115,460	132,738
United Way	62,934	-	-	-	62,934	83,209
John Howard Society						
of Ontario	57,800	-	-	-	57,800	28,900
Deferred revenue -						
prior year	39,949	-	-	-	39,949	-
Deferred revenue -						
current year	(19,534)	-	-	-	(19,534)	(39,949)
Amortization of						
deferred contributions						
related to capital						
assets	-	-	6,247	-	6,247	6,247
Total revenue	1,583,710	587,403	6,247	-	2,177,360	1,939,753
Expenses (Schedule 1)	1,583,710	592,883	33,492	-	2,210,085	1,984,390
Excess (deficiency) of revenue over expenses	-	(5,480)	(27,245)	-	(32,725)	(44,637)

The accompanying notes are an integral part of these financial statements

John Howard Society of Thunder Bay
Statement of Changes in Net Assets

For the year ended March 31, 2019

	<i>Restricted</i>	<i>Unrestricted</i>	<i>Invested in Capital Assets</i>	<i>Capital Reserve Fund</i>	2019	2018
Net assets (deficit), beginning of year	-	(16,068)	524,927	100,000	608,859	653,496
Excess (deficiency) of revenue over expenses	-	(5,480)	(27,245)	-	(32,725)	(44,637)
Net assets (deficit), end of year	-	(21,548)	497,682	100,000	576,134	608,859

The accompanying notes are an integral part of these financial statements

John Howard Society of Thunder Bay
Statement of Cash Flows
For the year ended March 31, 2019

	2019	2018
Cash provided by (used for) the following activities		
Operating		
Excess (deficiency) of revenue over expenses	(32,725)	(44,637)
Amortization	33,492	33,491
Amortization of deferred contributions related to capital assets	(6,247)	(6,247)
	(5,480)	(17,393)
Changes in non-cash working capital accounts		
Accounts receivable	(18,212)	1,207
HST recoverable	8,471	1,735
Prepaid expenses and deposits	(341)	1,215
Accounts payable and accruals	(56,290)	(31,291)
Government remittances payable	1,738	4,009
Deferred revenue	(20,415)	39,949
	(90,529)	(569)
Financing		
Repayment of long-term debt	-	(73,241)
Decrease in cash resources	(90,529)	(73,810)
Cash resources, beginning of year	242,415	316,225
Cash resources, end of year	151,886	242,415
Cash resources are composed of:		
Cash	51,886	142,415
Restricted cash	100,000	100,000
	151,886	242,415

The accompanying notes are an integral part of these financial statements

John Howard Society of Thunder Bay

Notes to the Financial Statements

For the year ended March 31, 2019

1. Incorporation and nature of the organization

John Howard Society of Thunder Bay (the "Society") is a not-for-profit, non-taxable society registered as a charity under the Income Tax Act, incorporated under the laws of the Province of Ontario without share capital on February 20, 1997. The Society is a community based organization, which supports people who are at risk or involved in the criminal justice system through services, reform, education and advocacy. The Society operates within the District of Thunder Bay in Northwestern Ontario.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

Cash and cash equivalents

Cash and cash equivalents include balances on deposit with a credit union including temporary overdraft and indebtedness which fluctuates throughout the year and short-term investments with maturities of three months or less. Cash subject to restrictions that prevents its use for current purposes is included in restricted cash.

Fund accounting

The Society follows the deferral method of accounting for contributions, reports using fund accounting and maintains the following funds: Unrestricted Fund, Invested in Capital Assets Fund, Restricted Fund and the Capital Reserve Fund.

The Unrestricted Fund reports the revenue and expenses related to the general operations of the Society.

The Invested in Capital Assets Fund represents the excess of the net book value of capital assets over acquisition financing of the Society.

The Restricted Fund reports the revenue and expenses related to operations and resources of the Society that are only to be used for program specific activities.

The Capital Reserve Fund reports the Society's capital expenditures related to the operations. The Capital Reserve Fund is internally restricted for expenses of a capital nature.

Revenue recognition

The Society follows the deferral method of accounting for contributions and reports on a fund accounting basis. 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.

Revenue derived from rent and other revenue are recognized over time as services are provided to clients, the amount is measurable and collectability is reasonably assured.

Contributed materials and services

Contributions of materials and services are recognized both as contributions and expenses in the statement of operations when a fair value can be reasonably estimated and when the materials and services are used in the normal course of the Society's operations and would otherwise have been purchased.

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

Financial instruments

The Society recognizes its financial instruments when the Society becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management. Financial assets and liabilities originated and issued in all other related party transactions are initially measured at their carrying or exchange amount in accordance with CPA Canada Handbook 4460 *Related Party Transactions*.

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

The Society subsequently measures investments in equity instruments quoted in an active market at fair value. Fair value is determined by published price quotations. All other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in the excess of revenue over expenses for the current period. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at amortized cost or cost.

Financial asset impairment

The Society assesses impairment of all of its financial assets measured at cost or amortized cost. When there is an indication of impairment, the Society determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the Society reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current year revenue over expenses.

The Society reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in the statement of operations in the year the reversal occurs.

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided using the straight-line method at rates intended to amortize the cost of assets over their estimated useful lives.

	<i>Years</i>
Buildings	25 years
Automotive	5 years
Computer equipment	3 years
Furniture and fixtures	5 years

John Howard Society of Thunder Bay

Notes to the Financial Statements

For the year ended March 31, 2019

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

Use of estimates

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

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.

Accounts payable and accruals are estimated based on historical charges for unbilled goods and services.

Amortization is based on the estimated useful lives of capital assets.

Deferred revenue is based on management's review of revenue received but unspent at year-end.

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

Long-lived assets

Long-lived assets consist of capital assets. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies.

The Society performs impairment testing on long-lived assets held for use whenever events or changes in circumstances indicate that the carrying amount of an asset, or group of assets, may not be recoverable. The carrying amount of a long-lived asset is not recoverable if the carrying amount exceeds the sum of the undiscounted future cash flows from its use and disposal. If the carrying amount is not recoverable, impairment is then measured as the amount by which the asset's carrying amount exceeds its fair value. Fair value is measured using prices for similar items. Any impairment is included in excess of revenue over expenses.

3. **Restricted cash and capital reserve fund**

During the 2017 fiscal year, the Society transferred \$100,000 to its internally restricted Capital Reserve Fund at the direction of management and the Board of Directors. Accordingly, a cash balance of \$100,000 is shown as restricted cash on the statement of financial position.

4. **Accounts receivable**

	2019	2018
Rent receivable	3,213	3,213
Beendigen Inc.	-	3,500
Correctional Services of Canada	25,412	17,014
Direct Accountability Program	-	847
Homeless Partnering Strategy	8,915	-
Ontario Bail Verification Program	2,046	-
Thunder Bay Catholic District School Board	-	800
Thunder Bay District Social Services Administration Board	-	600
Other receivables	5,000	400
	44,586	26,374

John Howard Society of Thunder Bay

Notes to the Financial Statements

For the year ended March 31, 2019

5. Capital assets

	<i>Cost</i>	<i>Accumulated amortization</i>	<i>2019 Net book value</i>	<i>2018 Net book value</i>
Land	80,594	-	80,594	80,594
Buildings	681,114	264,023	417,091	444,336
Automotive	31,235	21,865	9,370	15,617
Computer equipment	41,146	41,146	-	-
Furniture and fixtures	57,950	57,950	-	-
	892,039	384,984	507,055	540,547

6. Bank indebtedness

The Society has an operating line of credit with the Copperfin Credit Union with a limit of \$100,000 bearing interest at the credit union's prime rate plus 1% (4.95% at year-end (2018 - 4.45%)). The operating line of credit is secured by a general security agreement over all property of the Society now owned or acquired in the future. The amount outstanding on the operating line of credit was \$Nil at year-end (2018 - \$Nil).

7. Deferred contributions

Deferred revenue consists of unspent contributions externally restricted for the delivery of various programs. Recognition of these amounts as revenue is deferred to periods when the specified expenditures are made. Changes in the deferred revenue balance are as follows:

	<i>Restricted Programs</i>	<i>Unrestricted Programs</i>	<i>Invested in Capital Assets</i>	<i>Capital Reserve Fund</i>	<i>2019</i>	<i>2018</i>
Balance, beginning of year	39,949	-	-	-	39,949	-
Amount received during the year	1,559,594	-	-	-	1,559,594	1,522,187
Less: amount recognized as revenue during the year	(1,580,009)	-	-	-	(1,580,009)	(1,482,238)
Balance, end of year	19,534	-	-	-	19,534	39,949

8. Due to funding agencies

	<i>Beginning of year</i>	<i>Recovery by funder</i>	<i>Excess of revenue over expenses</i>	<i>2019 Total due to funding agencies</i>	<i>2018 Total due to funding agencies</i>
Ministry of Community, Safety and Correctional Services	18,534	-	-	18,534	18,534

John Howard Society of Thunder Bay

Notes to the Financial Statements

For the year ended March 31, 2019

9. Deferred contributions related to capital assets

Deferred capital contributions consist of the unamortized amount of contributions received for the purchase of capital assets. Recognition of these amounts as revenue is deferred to periods when the related capital assets are amortized. Changes in deferred capital contributions are as follows:

	<i>Restricted Programs</i>	<i>Unrestricted Programs</i>	<i>Invested in Capital Assets</i>	<i>Capital Reserve Fund</i>	2019	2018
Balance, beginning of year	-	-	15,618	-	15,618	21,865
Less: amounts recognized as revenue during the year	-	-	(6,247)	-	(6,247)	(6,247)
Balance, end of year	-	-	9,371	-	9,371	15,618

10. Contingencies

The Society is contingently liable to its funding agencies for any expenditures that it may have made in contravention of the contract agreement with these agencies. The actual amount of any contingent liability, if any, is currently not determinable.

11. Pension plan

The Society has a defined contribution pension plan for which virtually all employees of the Society are eligible. Pension benefits are determined by the performance of the sponsor's and employee's contributions. Actuarial valuations are normally not required as the pension obligation equals the net assets available for benefits. Employer contributions during the year were approximately \$181,801 (2018 - \$103,629).

12. Financial instruments

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

Liquidity risk

Liquidity risk is the risk that the Society will encounter difficulty in meeting obligations associated with financial liabilities. The Society enters into transactions to purchase goods and services on credit and borrow funds from financial institutions for which repayment is required at various maturity dates.

Fair value

The fair value of current financial assets and current financial liabilities approximates their carrying value due to their short-term maturity.

Interest rate risk

The Society is exposed to interest rate risk due to the variable rate of interest on the credit facilities. Changes in lending rates may cause fluctuation in cash flows and interest expense. In the opinion of management the interest rate risk exposure to the Society is low and is not material.

John Howard Society of Thunder Bay
Schedule 1 - Schedule of Expenses

For the year ended March 31, 2019

	<i>Restricted</i>	<i>Unrestricted</i>	<i>Invested in Capital Assets</i>	<i>Capital Reserve Fund</i>	<i>2019</i>	<i>2018</i>
Expenses						
Administration	112,871	160,217	-	-	273,088	145,260
Advertising	1,002	1,408	-	-	2,410	6,141
Amortization	-	-	33,492	-	33,492	33,491
Bad debts	-	12,066	-	-	12,066	7,478
Bank charges and interest	603	448	-	-	1,051	1,098
Contracted services	1,891	5,288	-	-	7,179	22,773
Elders and volunteers (recovery)	-	-	-	-	-	(125)
Insurance	16,925	2,359	-	-	19,284	20,256
Interest on long-term debt	-	-	-	-	-	3,761
Licenses, dues and memberships	3,325	515	-	-	3,840	4,130
Meetings	-	911	-	-	911	493
Miscellaneous	7,397	1,898	-	-	9,295	6,566
Office expenses	11,207	11,530	-	-	22,738	33,211
Professional development	12,493	15,755	-	-	28,248	9,851
Professional fees	11,962	10,430	-	-	22,392	10,272
Program management	51,137	-	-	-	51,137	44,360
Rent	42,100	-	-	-	42,100	55,239
Repairs and maintenance	58,228	17,346	-	-	75,574	157,062
Salaries and benefits	1,022,535	308,912	-	-	1,331,447	1,166,901
Security	75,503	-	-	-	75,503	65,481
Supplies	57,187	15,505	-	-	72,692	53,584
Telephone	16,178	4,854	-	-	21,032	21,065
Travel	39,987	10,682	-	-	50,668	65,361
Utilities	41,179	12,759	-	-	53,938	50,681
	1,583,710	592,883	33,492	-	2,210,085	1,984,390

John Howard Society of Thunder Bay
Schedule 2 - Mental Health Program - Revenue and Expenses

For the year ended March 31, 2019

	2019 <i>(unaudited)</i>	2018 <i>(unaudited)</i>
Revenue		
Ministry of Children and Youth Services	60,000	60,000
Expenses		
Administration	6,000	6,000
Advertising	222	150
Miscellaneous	200	200
Office expenses	343	1,695
Professional development	345	-
Salaries and benefits	49,090	46,191
Supplies	1,548	4,010
Telephone	1,290	1,239
Travel	962	515
	60,000	60,000
Excess of revenue over expenses	-	-

John Howard Society of Thunder Bay
Schedule 3 - Direct Accountability - Revenue and Expenses

For the year ended March 31, 2019

	2019 <i>(unaudited)</i>	2018 <i>(unaudited)</i>
Revenue		
Ministry of the Attorney General	65,500	65,500
Expenses		
Administration	6,550	6,198
Advertising	-	51
Insurance	1,800	1,200
Miscellaneous	751	520
Office supplies expenses	149	125
Professional development	330	300
Professional fees	1,250	601
Repairs and maintenance	-	7
Program management	4,750	4,750
Rent	5,100	2,100
Salaries and benefits	41,813	46,154
Supplies	1,293	823
Telephone	962	1,117
Travel	752	1,554
	65,500	65,500
Excess of revenue over expenses	-	-

John Howard Society of Thunder Bay
Schedule 4 - Community Services Order - Adult - Revenue and Expenses

For the year ended March 31, 2019

	2019	2018
	<i>(unaudited)</i>	<i>(unaudited)</i>
<hr/>		
Revenue		
Ministry of Community, Safety and Correctional Services	16,947	20,142
<hr/>		
Expenses		
Administration	2,463	2,085
Office expenses	-	106
Telephone	-	7
Salaries and benefits	14,484	17,944
<hr/>		
	16,947	20,142
<hr/>		
Excess of revenue over expenses	-	-
<hr/>		

John Howard Society of Thunder Bay
Schedule 5 - Remote Aboriginal - Revenue and Expenses

For the year ended March 31, 2019

	2019 <i>(unaudited)</i>	2018 <i>(unaudited)</i>
Revenue		
Ministry of Children and Youth Services	366,874	400,474
Expenses		
Administration	37,110	38,520
Advertising	200	51
Elders and volunteers (recovery)	-	(125)
Insurance	2,901	2,901
Licenses, dues and memberships	330	-
Office supplies	2,090	5,016
Professional development	2,860	883
Professional fees	1,523	1,518
Program management	30,945	30,974
Rent	16,000	16,800
Repairs and maintenance	-	3,818
Salaries and benefits	231,123	245,092
Supplies	4,094	2,029
Telephone	3,889	4,794
Travel	33,809	48,203
	366,874	400,474
Excess of revenue over expenses	-	-

John Howard Society of Thunder Bay Schedule 6 - Bail - Revenue and Expenses

For the year ended March 31, 2019

	2019 <i>(unaudited)</i>	2018 <i>(unaudited)</i>
Revenue		
Ministry of the Attorney General	250,479	257,204
Miscellaneous revenue	-	947
	250,479	258,151
Expenses		
Administration	25,500	32,740
Advertising	-	152
Insurance	2,400	2,400
Licenses, dues and memberships	2,500	2,500
Miscellaneous	1,207	-
Office supplies	2,079	1,231
Professional development	1,283	3,146
Professional fees	3,700	1,821
Rent	15,000	15,000
Repairs and maintenance	457	1,265
Salaries and benefits	184,311	182,525
Security	6,858	8,458
Supplies	1,053	2,453
Telephone	2,430	2,792
Travel	1,701	1,668
	250,479	258,151
Excess of revenue over expenses	-	-

John Howard Society of Thunder Bay
Schedule 7 - Capital Funding - Revenue and Expenses

For the year ended March 31, 2019

	2019	2018
	<i>(unaudited)</i>	<i>(unaudited)</i>
<hr/>		
Revenue		
Ministry of Children and Youth Services	-	33,700
<hr/>		
Expenses		
Repairs and maintenance	-	33,700
<hr/>		
Excess of revenue over expenses	-	-

John Howard Society of Thunder Bay
Schedule 8 - Community and Residential Services - Revenue and Expenses

For the year ended March 31, 2019

	2019 <i>(unaudited)</i>	2018 <i>(unaudited)</i>
Revenue		
Correctional Services Canada	293,510	244,346
Human Resources Development	3,702	1,315
United Way	62,934	83,209
Deferred revenue - prior year	15,519	-
Deferred revenue - current year	-	(15,519)
	375,665	313,351
Expenses		
Advertising	348	106
Administration	-	7,736
Bank charges and interest	603	174
Insurance	3,824	1,406
Contracted services	1,625	-
Licenses, dues and memberships	240	170
Meetings	-	81
Miscellaneous	3,077	930
Office supplies	2,810	-
Professional development	3,142	-
Professional fees	1,240	-
Rent	-	3,407
Repairs and maintenance	28,079	22,109
Salaries and benefits	278,480	260,987
Supplies	24,487	7,234
Telephone	5,678	1,649
Travel	1,344	490
Utilities	20,688	6,872
	375,665	313,351
Excess of revenue over expenses	-	-

John Howard Society of Thunder Bay
Schedule 9 - Restorative Justice & Conflict Mediation - Revenue and Expenses

For the year ended March 31, 2019

	2019 <i>(unaudited)</i>	2018 <i>(unaudited)</i>
Revenue		
Ministry of Children and Youth Services	104,975	99,975
Expenses		
Administration	10,500	9,090
Advertising	200	4,449
Insurance	2,400	2,400
Miscellaneous	500	500
Office supplies	1,393	3,713
Professional development	4,280	600
Professional fees	2,448	2,404
Program management	8,160	8,160
Salaries and benefits	62,358	61,686
Supplies	9,747	5,453
Telephone	1,584	1,600
Travel (recovery)	1,405	(80)
	104,975	99,975
Excess of revenue over expenses	-	-

John Howard Society of Thunder Bay
Schedule 10 - Homeless Partnering Strategy - Revenue and Expenses

For the year ended March 31, 2019

	2019 <i>(unaudited)</i>	2018 <i>(unaudited)</i>
Revenue		
Lakehead Social Planning Council	79,875	58,415
Expenses		
Administration	4,468	4,468
Advertising	-	51
Insurance	1,200	1,200
Miscellaneous	1,662	1,158
Office supplies	1,646	228
Professional development	-	777
Rent	6,000	6,000
Repairs and maintenance	14,515	-
Salaries and benefits	40,339	41,218
Supplies	10,045	3,239
Telephone	-	16
Travel	-	60
	79,875	58,415
Excess of revenue over expenses	-	-

John Howard Society of Thunder Bay
Schedule 11 - Central Administration - Revenue and Expenses

For the year ended March 31, 2019

	2019 <i>(unaudited)</i>	2018 <i>(unaudited)</i>
Revenue		
Program administration revenue	51,137	44,360
Administration	273,088	145,260
Rental	-	46,840
Miscellaneous	36,434	6,449
	360,659	242,909
Expenses		
Advertising	1,194	761
Bank charges and interest	76	148
Contracted services	4,286	22,773
Licenses, dues and memberships	367	709
Meetings	911	129
Office supplies	9,795	6,944
Professional development	13,817	229
Professional fees	9,665	482
Repairs and maintenance	28	787
Salaries and benefits	308,912	197,069
Supplies	403	277
Telephone	1,352	1,617
Travel	9,853	10,984
	360,659	242,909
Excess of revenue over expenses	-	-

John Howard Society of Thunder Bay
Schedule 12 - Community and Residential Services - Revenue and Expenses

For the year ended March 31, 2019

	2019 <i>(unaudited)</i>	2018 <i>(unaudited)</i>
Revenue		
Donations	27,628	14,381
Rental income	115,460	85,898
Miscellaneous revenue	77,776	89,056
Ministry of Community, Safety and Correctional Services	-	3,508
Metis Nation of Ontario	5,880	-
	226,744	192,843
Expenses		
Administration	160,217	27,087
Advertising	214	371
Bad debts	12,066	7,478
Bank charges and interest	372	610
Contracted services	1,002	-
Insurance	2,359	4,923
Interest on long-term debt	-	2,144
Licenses, dues and memberships	148	596
Meetings	-	283
Miscellaneous	1,898	3,258
Office supplies	1,734	13,782
Professional development	1,938	3,466
Rent	-	11,932
Professional fees	765	-
Repairs and maintenance	17,318	77,417
Supplies	15,103	25,333
Telephone	3,502	5,773
Travel	829	1,715
Utilities	12,759	24,065
	232,224	210,233
Deficiency of revenue over expenses	(5,480)	(17,390)

John Howard Society of Thunder Bay
Schedule 13 - Bail Beds - Revenue and Expenses

For the year ended March 31, 2019

	2019 <i>(unaudited)</i>	2018 <i>(unaudited)</i>
Revenue		
Ministry of the Attorney General	200,699	183,577
Expenses		
Administration	20,280	11,336
Bank charges and interest	-	165
Insurance	2,400	3,826
Contracted services	266	-
Interest on long-term debt	-	1,617
Licenses, dues and memberships	255	155
Office supplies	437	333
Professional development	123	250
Professional fees	1,801	3,447
Repairs and maintenance	15,177	17,961
Salaries and benefits	67,754	64,277
Security	68,645	57,023
Supplies	2,710	2,733
Telephone	345	461
Travel	15	250
Utilities	20,491	19,743
	200,699	183,577
Excess of revenue over expenses	-	-

John Howard Society of Thunder Bay
Schedule 14 - Evaluation Project - Recreational Therapist - Revenue and Expenses

For the year ended March 31, 2019

	2019 <i>(unaudited)</i>	2018 <i>(unaudited)</i>
Revenue		
John Howard Society of Ontario	57,800	28,900
Deferred revenue - prior year	24,430	-
Deferred revenue - current year	(19,534)	(24,430)
	62,696	4,470
Expenses		
Advertising	31	-
Office supplies	260	38
Professional development	130	200
Program management	7,282	475
Salaries and benefits	52,783	3,757
Supplies	2,210	-
	62,696	4,470
Excess of revenue over expenses	-	-