

INITIATIVES FOR JUST COMMUNITIES INC.

FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2013

INITIATIVES FOR JUST COMMUNITIES INC.
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FOR THE YEAR ENDED MARCH 31, 2013

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INITIATIVES FOR JUST COMMUNITIES INC.
FINANCIAL STATEMENTS
MARCH 31, 2013

MANAGEMENT'S STATEMENT OF RESPONSIBILITY FOR FINANCIAL STATEMENTS


The accompanying financial statements of Initiatives for Just Communities Inc. are the responsibility of management and have been approved by the Board.

Management is responsible for the integrity and objectivity of the financial statements. Estimates are necessary in the preparation of these financial statements and, based on careful judgments, have been properly reflected. Management has established systems of internal control, which are designed to provide reasonable assurance that assets are safeguarded from loss or unauthorized use and to produce reliable accounting records for the preparation of financial information.

The financial statements have been audited by Holukoff Chiarella in accordance with Canadian generally accepted auditing standards.

The organization's management have met with the auditors to review the financial statements and the auditors' report. The auditors have discussed with management the results of their examination and the quality of financial reporting.

The Board of Initiatives For Just Communities Inc. is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements.

Signature  _____

Position Chair _____

Signature  _____

Position Director _____

Holukoff Chiarella

CHARTERED ACCOUNTANTS

Kevin Masse, B.Comm. (Hons), C.A.
[Practising as Kevin Masse Chartered Accountant Ltd.]
Ralph Orr, B.Comm. (Hons), C.A.
[Practising as Ralph Orr Chartered Accountant Ltd.]
Wayne H. Chiarella, B.A., C.A. [Retired 2011]
Sam Holukoff, C.A. [Retired 2005]

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INDEPENDENT AUDITORS' REPORT

To the Board of
Initiatives for Just Communities Inc.

We have audited the accompanying financial statements of Initiatives for Just Communities Inc., which comprise the statements of financial position as at March 31, 2013, March 31, 2012 and April 1, 2011 and the summary statements of operations and operating fund balance and summary statements of expenditure for the years then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

We did not observe the physical inventories at the beginning of the year and at the end of the year and were not able to satisfy ourselves concerning inventory quantities by alternative means. Since inventories enter into the determination of the results of operations and cash flows for the year, we were unable to determine whether adjustments to inventory, excess revenue and operating fund balance might be necessary.

Qualified Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Initiatives for Just Communities Inc. as at March 31, 2013, March 31, 2012 and April 1, 2011, and its financial performance and its cash flows for the years then ended in accordance with Canadian accounting standards for Not-for-Profit Organizations.

WINNIPEG, MANITOBA
June 13, 2013

Holukoff Chiarella

CHARTERED ACCOUNTANTS

INITIATIVES FOR JUST COMMUNITIES INC.
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2013

	Mar. 31, <u>2013</u>	Mar. 31, <u>2012</u>	Apr. 1, <u>2011</u>
<u>OPERATING FUND</u>			
<u>ASSETS</u>			
Cash on hand and in banks	\$ 117,855	301,805	140,310
Accounts receivable	114,535	89,313	7,173
Inventory	<u>22,510</u>	<u>13,074</u>	<u>13,901</u>
	254,900	404,192	161,384
 <u>CAPITAL FUND</u>			
Capital Assets, Note 3	<u>403,601</u>	<u>282,266</u>	<u>268,149</u>
	\$ 658,501	686,458	429,533

LIABILITIES AND FUND BALANCES

<u>OPERATING FUND</u>			
<u>LIABILITIES</u>			
Accounts payable and accrued liabilities	\$ 14,491	139,025	18,052
Accrued vacation payable	21,861	14,882	7,240
Deferred revenue	81,528	43,774	3,580
Working capital advance payable, Note 4	<u>13,400</u>	<u>13,400</u>	<u>13,400</u>
	131,280	211,081	42,272
<u>OPERATING FUND BALANCE</u>	<u>123,620</u>	<u>193,111</u>	<u>119,112</u>
	<u>254,900</u>	<u>404,192</u>	<u>161,384</u>
 <u>CAPITAL FUND</u>			
<u>LIABILITIES</u>			
Mortgage payable, Note 5	94,973		
<u>CAPITAL FUND BALANCE</u>	<u>308,628</u>	<u>282,266</u>	<u>268,149</u>
	<u>403,601</u>	<u>282,266</u>	<u>268,149</u>
	\$ 658,501	686,458	429,533

ON BEHALF OF INITIATIVES FOR JUST COMMUNITIES INC.

Signature 

Position Chair

Signature 

Position Director

INITIATIVES FOR JUST COMMUNITIES INC.
SUMMARY STATEMENT OF OPERATIONS
AND OPERATING FUND BALANCE
FOR THE YEAR ENDED MARCH 31, 2013

	<u>2013</u>		<u>2012</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Circles of Support and Accountability funding	\$ 96,837	98,354	87,565
FASD funding	424,800	300,866	286,503
El'Dad Ranch funding	617,320	703,805	655,325
Transferred to deferred revenue		(20,198)	(40,193)
Wood revenue	28,825	31,065	29,920
Donations and fundraising	42,450	47,836	48,178
Visions and Voices	30,000	37,964	31,519
Car repair program	2,900	26,429	
Coalition Gathering		20,096	
Winnipeg Foundation - Stride		689	
Government Services Canada		4,911	
Coalition on Alcohol and Pregnancy		30,400	30,400
Facilities income	33,450	33,450	33,450
Administration fees collected	148,816	162,539	168,594
Other revenue	6,875	12,816	32,500
MCC Manitoba contributions	<u>224,857</u>	<u>225,000</u>	<u>227,802</u>
	1,657,130	1,716,022	1,591,563
EXPENDITURE, Page 7	<u>1,652,092</u>	<u>1,749,138</u>	<u>1,529,209</u>
EXCESS REVENUE (EXPENDITURE)	\$ <u>5,038</u>	(33,116)	62,354
OPERATING FUND BALANCE BEGINNING OF YEAR		193,111	130,757
TRANSFER TO CAPITAL FUND		<u>(36,375)</u>	_____
OPERATING FUND BALANCE END OF YEAR		\$ <u>123,620</u>	<u>193,111</u>

INITIATIVES FOR JUST COMMUNITIES INC.
SUMMARY STATEMENT OF EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 2013

	<u>2013</u>		<u>2012</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Wood purchases	\$ 11,520	9,797	18,975
Professional fees	19,360	25,859	17,403
Technology	2,700	23,061	5,304
Fundraising	5,250	5,965	5,474
Bank charges and interest	295	1,279	1,098
Equipment and furniture	3,800	3,917	8,937
Maintenance and repairs	500	53	32
Office supplies	4,213	7,676	5,828
Memberships and dues	150	27	407
Training			9,266
Hospitality and recreation	6,808	5,821	4,289
Seminars and meetings	600	294	1,028
Meals, accommodation	600	1,153	767
Program activities	11,479	13,810	11,986
Visions and Voices	30,000	48,336	18,208
Resource materials	525	654	243
Truck expenses	6,296	5,739	5,861
Telephone and cellular	5,570	7,260	9,462
Ranch utilities	20,349	22,817	19,979
Office and premises rental	29,602	41,331	35,902
Ranch occupancy costs	59,800	60,177	57,173
Ranch maintenance and repairs	11,162	7,178	18,322
Car repair program	1,365	24,930	
Cost of vehicles donated		6,900	
Public relations	1,450	1,359	7,701
Cleaning supplies and linens	1,800	2,098	1,685
Gas and oil	1,600	1,709	1,373
Food	22,636	23,662	22,691
Medical supplies	225	310	124
Residents' wages	4,500	3,910	3,704
Residence support and training	4,500	5,458	4,013
Linens	150	77	181
Small projects	1,824	2,853	7,569
Miscellaneous			590
Manitoba Coalition on Alcohol and Pregnancy		30,400	30,400
Salaries	722,367	775,263	680,320
Benefits	115,876	124,330	113,503
Winnipeg Foundation - Stride		689	
Staff development and training	29,986	21,507	11,358
FASD clients' expenses	343,515	255,996	172,252
Coalition Gathering		20,096	
Travel and vehicle	22,526	18,009	50,338
El'Dad Ranch administration fees	147,193	137,378	165,463
	<u>\$ 1,652,092</u>	<u>1,749,138</u>	<u>1,529,209</u>

INITIATIVES FOR JUST COMMUNITIES INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2013

1. NATURE AND PURPOSE OF ORGANIZATION

Initiatives for Just Communities Inc. was established as a separate program of the Mennonite Central Committee Manitoba Inc. effective April 1, 2011. Prior to this date Open Circle, FASD and Circles of Support and Accountability (CoSA) were departments within Mennonite Central Committee Manitoba. The El'Dad Ranch was previously a separate program of Mennonite Central Committee Manitoba and is now also part of Initiatives for Just Communities Inc. El'Dad Ranch is a residential and vocational facility located near Steinbach, Manitoba which focuses on providing care and support for men with intellectual disabilities who have been in conflict with the law.

2. SIGNIFICANT ACCOUNTING POLICIES

The organization adopted Canadian accounting standards for Not-for-Profit Organizations on April 1, 2012 with a transition date of April 1, 2011. These standards were applied retrospectively by management to the comparative information in these financial statements, including the balance sheets as at January 1, 2011 and December 31, 2011 and the summary statement of revenue and expenditure and operating fund balance and statement of expenditure for the year ended March 31, 2012. No changes were required to the comparative information in these financial statements resulting from the retrospective application of Canadian accounting standards for Not-for-Profit Organizations.

These financial statements have been prepared in accordance with Canadian accounting standards for Not-for-Profit Organizations, and include the following significant accounting policies:

a) Revenue Recognition

Revenue is recognized on an accrual basis, when receivable, with the exception of donations which are recognized when received. Revenues related to future fiscal years are deferred and recognized in the period in which the related expenditures are incurred.

b) Capital Assets and Amortization

Building additions, furniture, large equipment and vehicle expenditures are expensed in the operating fund and recorded at acquisition cost in the capital fund. Large equipment is comprised of acquisitions over \$1,000 having an estimated useful life of five years or more. Amortization is recorded as a reduction in the capital fund using the declining balance method at the following rates:

Buildings	5%
Furniture	10%
Equipment	20%
Vehicles	30%

Amortization on computer equipment is recorded on a straight-line basis over four years.

c) Inventories

Inventories of unprocessed and corded wood are valued at the lower of cost and net realizable value.

INITIATIVES FOR JUST COMMUNITIES INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2013

2. SIGNIFICANT ACCOUNTING POLICIES, continued

d) Financial Instruments

The organization's financial instruments consist of cash, accounts receivable, accounts payable and accrued liabilities, accrued vacation payable, working capital advance payable and vehicle loan. It is management's opinion that the organization is not exposed to significant interest, currency or credit risks arising from these financial instruments. Unless otherwise noted, the book value of these financial instruments approximates their fair market value.

e) Use of Estimates

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 amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from management's best estimates as additional information becomes available in the future.

3. CAPITAL ASSETS

	<u>2013</u>		<u>2012</u>	
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Cost</u>	<u>Accumulated Amortization</u>
Land	\$ 20,000		20,000	
Buildings	498,720	165,504	357,767	153,530
Furniture	6,867	4,438	6,867	4,169
Equipment	92,025	71,951	85,999	67,685
Vehicles - El'Dad	71,919	54,936	68,478	48,395
Vehicles - I.J.C.	<u>14,917</u>	<u>4,018</u>	<u>19,922</u>	<u>2,988</u>
	\$ 704,448	300,847	559,033	276,767
	\$ 403,601		282,266	

4. WORKING CAPITAL ADVANCE PAYABLE

The Province of Manitoba has provided a Working Capital Advance to the Initiatives for Just Communities Inc. of \$13,400. This advance bears no interest or fixed terms of repayment.

5. MORTGAGE PAYABLE

The mortgage payable bears interest at an annual rate of 3.09%, is repayable with blended principal and interest payments of \$500 per month, is secured by land and a building owned by Initiatives for Just Communities Inc. and matures in November 2017.

INITIATIVES FOR JUST COMMUNITIES INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2013

6. ECONOMIC DEPENDENCE

Initiatives for Just Communities Inc. is economically dependent on the Province of Manitoba - Family Services, National Crime Prevention Council, and the Mennonite Central Committee - Manitoba.

7. STATEMENT OF CASH FLOWS

A statement of cash flows is not considered to provide additional meaningful information and accordingly is not presented with these financial statements.

8. COMPARATIVE AND BUDGET FIGURES

Certain comparative figures have been reclassified to conform to the current year's financial statement presentation.

Budget figures are unaudited and have been provided for information purposes only.

Holukoff Chiarella

CHARTERED ACCOUNTANTS

Kevin Masse, B.Comm. (Hons), C.A.

[Practising as Kevin Masse Chartered Accountant Ltd.]

Ralph Orr, B.Comm. (Hons), C.A.

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Winnipeg, Manitoba R3T 2A4

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AUDITORS' COMMENTS ON SUPPLEMENTARY FINANCIAL INFORMATION

To the Board of
Initiatives for Just Communities Inc.

We have audited, in accordance with Canadian generally accepted auditing standards, the financial statements of Initiatives for Just Communities Inc. The audited financial statements of the organization as at March 31, 2013 are presented in the preceding section of this annual report.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of the organization taken as a whole. The financial information presented hereinafter was derived from the accounting records and is presented for purposes of additional analysis in accordance with the Province of Manitoba Department of Family Services and Housing financial reporting requirements and is not a required part of the basic financial statements. Such information tested by us as part of the auditing procedures followed in our examination of the financial statements, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

This information is intended solely for the Board of Initiatives for Just Communities Inc., management and others who have previously received the financial statements of the organization as at and for the year ended March 31, 2013 and our opinion thereon, for use in evaluating those financial statements and should not be used for any other purpose.

Holukoff Chiarella

WINNIPEG, MANITOBA
June 13, 2013

CHARTERED ACCOUNTANTS

INITIATIVES FOR JUST COMMUNITIES INC.
SUMMARY OF COST CENTRE STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2013

<u>COST CENTRE</u>	<u>Schedule</u>	<u>Revenue</u>	<u>Expenditure</u>	<u>Excess Revenue (Expenditure)</u>
Touchstone FASD Program	1	\$ 450,587	506,544	(55,957)
Circles of Support and Accountability	2	170,133	169,834	299
Open Circle	3	134,804	134,804	
El'Dad Ranch	4	<u>960,497</u>	<u>937,955</u>	<u>22,542</u>
TOTALS ON SUMMARY STATEMENT OF OPERATIONS AND OPERATING FUND		\$ <u>1,716,022</u>	<u>1,749,138</u>	<u>(33,116)</u>

SCHEDULE 1

INITIATIVES FOR JUST COMMUNITIES INC.
STATEMENT OF OPERATIONS
TOUCHSTONE FASD PROGRAM
FOR THE YEAR ENDED MARCH 31, 2013

	2013		2012
	Budget	Actual	Actual
REVENUE			
Coalition Gathering	\$	20,096	
Manitoba FSH-FASD	125,240	106,992	73,347
Provincial Special Needs	187,640	135,232	146,445
Child and Family Services	111,920	55,492	66,711
Employment Income Assistance - rent		3,150	
Donations and fundraising	2,450	5,577	3,590
Visions and Voices, Schedule 1-1	30,000	37,964	31,519
Coalition on Alcohol and Pregnancy	30,400	30,400	30,400
Government Services Canada		1,637	
Other		817	314
MCC Manitoba contributions	<u>26,999</u>	<u>53,232</u>	<u>68,811</u>
	<u>514,649</u>	<u>450,589</u>	<u>421,137</u>
EXPENDITURE			
Professional fees	3,100	2,254	98
Technology support	675	7,724	1,158
Fundraising	1,000	349	1,166
Bank charges	13	224	
Office supplies	475	1,980	1,354
Seminars, meetings, hospitality	575	198	
FASD program clients	2,500	8,791	4,207
Visions and Voices, Schedule 1-1	30,000	48,336	18,208
Resource materials	88	138	100
Telephone and cellular	300	886	2,269
Office rental	7,418	20,462	12,350
Maintenance and repairs	250	143	
Public relations	113	625	329
Salaries	66,229	78,273	59,586
Benefits	12,842	19,580	20,227
Staff development	7,918	7,826	5,984
FASD clients' expenses	343,515	255,996	172,252
Coalition on Alcohol and Pregnancy disbursements	30,400	30,400	30,400
Coalition Gathering expenses		20,096	
Travel and vehicle	<u>2,200</u>	<u>2,266</u>	<u>20,257</u>
	<u>509,611</u>	<u>506,546</u>	<u>349,945</u>
EXCESS REVENUE (EXPENDITURE)	\$ <u>5,038</u>	<u>(55,957)</u>	<u>71,192</u>

SCHEDULE 1-1

INITIATIVES FOR JUST COMMUNITIES INC.
STATEMENT OF OPERATIONS
TOUCHSTONE FASD PROGRAM - VISIONS AND VOICES
FOR THE YEAR ENDED MARCH 31, 2013

	<u>2012</u>	<u>2013</u>	<u>Total</u>
REVENUE			
Crime Prevention Canada	\$ 10,000		10,000
Healthy Child Manitoba	15,000	30,000	45,000
Other	<u>6,519</u>	<u>7,964</u>	<u>14,483</u>
Totals, Schedule 1	<u>31,519</u>	<u>37,964</u>	<u>69,483</u>
EXPENDITURE			
Crime Prevention	5,636	5,821	11,457
Healthy Child Manitoba	9,059	31,810	40,869
Accounting		2,674	2,674
Other	<u>3,513</u>	<u>8,032</u>	<u>11,545</u>
Totals, Schedule 1	<u>18,208</u>	<u>48,337</u>	<u>66,545</u>
EXCESS REVENUE (EXPENDITURE)	\$ <u>13,311</u>	<u>(10,373)</u>	<u>2,938</u>

	<u>Crime Prevention Canada</u>	<u>Healthy Child Manitoba</u>	<u>Other Income</u>	<u>Total</u>
REVENUE				
Crime Prevention Canada	\$ 10,000			10,000
Healthy Child Manitoba		45,000		45,000
Other			<u>14,483</u>	<u>14,483</u>
	<u>10,000</u>	<u>45,000</u>	<u>14,483</u>	<u>69,483</u>
EXPENDITURE				
Crime Prevention Canada	10,000			10,000
Healthy Child Manitoba		40,869		40,869
Accounting		2,674		2,674
Other		<u>1,457</u>	<u>11,545</u>	<u>13,002</u>
	<u>10,000</u>	<u>45,000</u>	<u>11,545</u>	<u>66,545</u>
EXCESS REVENUE	\$ _____	_____	<u>2,938</u>	<u>2,938</u>

SCHEDULE 2

INITIATIVES FOR JUST COMMUNITIES INC.
STATEMENT OF OPERATIONS
CIRCLES OF SUPPORT AND ACCOUNTABILITY (CoSA)
FOR THE YEAR ENDED MARCH 31, 2013

	<u>2013</u>		<u>2012</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Provincial Special Needs	\$ 24,000	25,516	12,560
Government Services Canada		1,637	
Correctional Services Canada – Chaplaincy	25,000	25,001	26,525
Donations and fundraising	3,000	7,591	2,511
MCC Manitoba contributions	61,059	60,667	28,000
National Crime Prevention Council, Schedule 2-1	47,837	47,837	48,479
Other		<u>1,884</u>	<u>1,051</u>
	<u>160,896</u>	<u>170,133</u>	<u>119,126</u>
EXPENDITURE			
Professional fees	3,100	3,073	
Technology support	675	3,798	209
Fundraising		3,697	374
Bank charges	13	210	
Office supplies	575	1,213	119
Seminars and meetings, hospitality	875	321	715
Program activities	3,300	2,588	2,332
Resource materials	112	196	11
Telephone and cellular	1,395	1,431	1,539
Office rental	6,558	5,954	3,224
Advertising	162	167	26
Miscellaneous			591
Salaries	72,082	78,795	51,858
Benefits	19,503	14,823	10,374
Staff development	2,464	1,586	1,200
Travel and vehicle	2,245	4,443	3,174
National Crime Prevention Council, Schedule 2-1	<u>47,837</u>	<u>47,539</u>	<u>48,479</u>
	<u>160,896</u>	<u>169,834</u>	<u>124,225</u>
EXCESS REVENUE (EXPENDITURE)	\$ _____	<u>299</u>	<u>(5,099)</u>

SCHEDULE 2-1

INITIATIVES FOR JUST COMMUNITIES INC.
STATEMENT OF OPERATIONS
NATIONAL CRIME PREVENTION COUNCIL (NCPC)
FOR THE YEAR ENDED MARCH 31, 2013

		<u>2013</u>		<u>2012</u>
		<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE				
National Crime Prevention Council (NCPC)	\$	<u>47,837</u>	<u>47,837</u>	<u>48,479</u>
EXPENDITURE				
Professional fees			2,443	
Technology support			601	
Office supplies		813	147	95
Program activities		1,547	744	885
Resource materials		150	45	33
Telephone and cellular		1,095	1,180	1,462
Office rental		3,990	4,018	3,194
Salaries		37,789	25,258	35,587
Benefits			10,327	3,690
Staff development		300	554	1,551
Travel and vehicle		<u>2,153</u>	<u>2,221</u>	<u>1,982</u>
		<u>47,837</u>	<u>47,538</u>	<u>48,479</u>
EXCESS REVENUE	\$	<u> </u>	<u>299</u>	<u> </u>

INITIATIVES FOR JUST COMMUNITIES INC.
STATEMENT OF OPERATIONS
OPEN CIRCLE
FOR THE YEAR ENDED MARCH 31, 2013

	2013		2012
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Government Services Canada	\$	1,637	
Donations and fundraising	25,500	21,202	28,622
Winnipeg Foundation - Stride		689	
MCC Manitoba contributions	110,499	111,101	61,956
Other		<u>175</u>	<u>558</u>
	<u>135,999</u>	<u>134,804</u>	<u>91,136</u>
EXPENDITURE			
Professional fees	3,100	5,081	780
Technology support	675	4,819	
Fundraising	750	1,403	790
Bank charges	13	209	
Office supplies	475	1,260	190
Seminars and meetings, hospitality	575	263	
Program activities	4,132	1,687	4,561
Resource materials	138	138	
Telephone and cellular	2,480	3,519	2,753
Office rental	9,068	8,477	6,387
Advertising	913	167	209
Salaries	89,001	85,580	68,708
Benefits	16,901	16,867	12,234
Staff development	2,183	1,467	1,170
Winnipeg Foundation - Stride		689	
Travel and vehicle	<u>5,595</u>	<u>3,178</u>	<u>17,535</u>
	<u>135,999</u>	<u>134,804</u>	<u>115,317</u>
EXCESS REVENUE (EXPENDITURE)	\$	<u> </u>	<u>(24,181)</u>

INITIATIVES FOR JUST COMMUNITIES INC.
STATEMENT OF OPERATIONS AND FUND BALANCE
EL'DAD RANCH
FOR THE YEAR ENDED MARCH 31, 2013

	<u>2013</u>		<u>2012</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Province of Manitoba			
Day Services			
Admin	\$ 3,520	3,572	2,973
Regular and special	44,313	45,069	38,329
Service plans	1,162	1,162	1,162
Supplemental rate	1,618	1,612	1,610
Reimbursements		76	
Residential			
Regular and special	257,069	278,490	215,679
Service plans	279,707	195,029	207,411
Outreach		4,566	
Reimbursements		2,474	399
Special Needs			
Day		8,541	10,543
Residential		123,453	88,472
Pension and benefits	17,996	17,993	17,993
Employment and Income Assistance	11,934	21,768	21,491
Sagkeeng Child and Family Services			
Special Needs Day			7,050
Special Needs Residential			42,214
Deferred revenue		(20,198)	(40,193)
Wood	28,825	31,065	29,920
Donations and fundraising	11,500	13,467	13,405
Facilities income	33,450	33,450	33,450
Administration fees collected	148,816	162,539	168,594
MCC Manitoba contributions	26,300		
Other	6,875	9,939	10,197
Car repair program	2,900	26,430	
	<u>875,985</u>	<u>960,497</u>	<u>870,699</u>
EXPENDITURE			
Schedule 4-1	<u>875,985</u>	<u>937,955</u>	<u>857,866</u>
EXCESS REVENUE	<u> </u>	22,542	12,833
EL'DAD RANCH OPERATING FUND BALANCE, BEGINNING OF YEAR		<u>131,945</u>	<u>119,112</u>
EL'DAD RANCH OPERATING FUND BALANCE, END OF YEAR		\$ <u>154,487</u>	<u>131,945</u>

INITIATIVES FOR JUST COMMUNITIES INC.
STATEMENT OF EXPENDITURE
EL'DAD RANCH
FOR THE YEAR ENDED MARCH 31, 2013

EXPENDITURE	2013		2012
	Budget	Actual	Actual
Wood purchases	11,520	9,797	18,975
Professional fees	10,060	13,009	7,671
Technology support	675	6,118	
Fundraising	3,500	516	3,144
Bank charges	257	636	1,029
Equipment and furniture	3,800	3,917	8,937
Maintenance and repairs - office	500	53	32
Office supplies and repairs	1,875	3,074	1,631
Memberships and dues	150	27	407
Hospitality and recreation	5,308	5,333	3,932
Meals, accommodation, seminars, meetings	675	1,152	767
Resource materials	38	137	
Truck expenses	6,296	5,739	5,861
Utilities	20,349	22,817	19,979
Telephone and cellular	300	246	
Facilities overhead, maintenance and repairs, rent	62,367	62,596	59,093
Building maintenance and repairs	3,760	2,520	14,327
Equipment maintenance and repairs	7,152	4,659	3,995
Car repair program expenses	1,365	24,930	
Cost of vehicles donated		6,900	
Advertising	263	401	80
Cleaning supplies	1,800	2,098	1,684
Gas and oil	1,600	1,709	1,373
Food	22,636	23,662	22,731
Medical supplies	225	310	124
Residents' wages	4,500	3,910	3,704
Residence support and training	4,500	5,458	4,013
Linens	150	77	181
Small projects	1,824	2,853	7,569
Salaries	457,265	498,735	426,461
Benefits	66,630	71,214	59,554
Staff development and training	17,120	10,073	10,029
Administration fees	147,193	137,378	165,463
Travel and vehicle	10,332	5,901	5,120
	<u>875,985</u>	<u>937,955</u>	<u>857,866</u>

INITIATIVES FOR JUST COMMUNITIES INC.
SUMMARY OF COST CENTRE SCHEDULES
EL'DAD RANCH
FOR THE YEAR ENDED MARCH 31, 2013

<u>COST CENTRE</u>	<u>Schedule</u>	<u>Revenue</u>	<u>Expenditure</u>	<u>Excess Revenue (Expenditure)</u>
Justice Program - Administration	4-3	\$ 138,149	138,149	
Justice Program - Day	4-4	81,490	136,511	(55,021)
El'Dad - Day	4-5	111,157	88,615	22,542
Justice Program - Residential	4-6	377,638	268,893	108,745
Klassen House	4-7	106,837	110,561	(3,724)
Supported Living Program - Day	4-8	7,511	20,551	(13,040)
Supported Living Program - Residential	4-9	<u>137,714</u>	<u>174,674</u>	<u>(36,960)</u>
TOTAL ON SUMMARY STATEMENT OF OPERATIONS, Schedule 4		\$ <u>960,496</u>	<u>937,955</u>	<u>22,542</u>

INITIATIVES FOR JUST COMMUNITIES INC.
STATEMENT OF REVENUE AND EXPENDITURE
EL'DAD RANCH
JUSTICE PROGRAM - ADMINISTRATION
FOR THE YEAR ENDED MARCH 31, 2013

	2013		2012
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Province of Manitoba			
Pension and benefits	\$ 4,000	4,693	4,205
Deferred revenue			(7,575)
Administration fees collected	127,518	131,378	132,060
MCC Contributions	26,299		
Other revenue	<u>425</u>	<u>2,078</u>	<u>957</u>
	<u>158,242</u>	<u>138,149</u>	<u>129,647</u>
EXPENDITURE			
Professional fees	10,060	13,009	7,671
Technology support	675	6,118	
Bank charges	257	636	1,029
Equipment and furniture	500	1,026	316
Maintenance and repairs - office	500	53	32
Office supplies	1,875	3,074	1,631
Seminars, meetings, hospitality	575	134	
Memberships and dues	150	27	407
Training			1,814
Meals and accommodation	600	1,153	767
Resource materials	37	137	
Telephone and cellular	300	246	
Utilities	5,540	2,497	2,542
Office rent	2,568	2,420	1,920
Building maintenance and repairs	260	573	
Equipment maintenance and repairs	1,850	1,497	298
Advertising	263	401	80
Salaries	105,010	83,032	95,386
Benefits	20,090	15,700	14,241
Staff development	3,044	4,033	175
Car expenses	<u>1,475</u>	<u>2,383</u>	<u>1,338</u>
	<u>155,629</u>	<u>138,149</u>	<u>129,647</u>
EXCESS REVENUE	\$ <u>2,613</u>		

INITIATIVES FOR JUST COMMUNITIES INC.
STATEMENT OF REVENUE AND EXPENDITURE
EL'DAD RANCH
JUSTICE PROGRAM - DAY
FOR THE YEAR ENDED MARCH 31, 2013

	<u>2013</u>		<u>2012</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Province of Manitoba			
Day Services			
Admin	\$ 3,520	3,572	2,973
Regular and special	36,802	37,558	30,831
Service plans	1,162	1,162	1,162
Supplemental rate	1,618	1,612	1,610
Reimbursements		76	
Special Needs - Day		8,541	10,542
Pension and benefits	4,000	3,020	3,345
Sagkeeng Child and Family Services			7,050
Deferred revenue			(28,089)
Administration fees collected	15,298	25,161	13,663
Other	<u>900</u>	<u>788</u>	<u>1,250</u>
	<u>63,300</u>	<u>81,490</u>	<u>44,337</u>
EXPENDITURE			
Equipment and furniture	1,000	1,323	5,200
Training			2,274
Recreation, activities	1,655	2,262	1,351
Truck expenses	3,148	3,051	2,888
Utilities	2,130	2,706	2,823
Facilities overhead	5,250	5,250	5,250
Building maintenance and repairs	800	738	12,775
Equipment maintenance and repairs	750	418	639
Large equipment maintenance and repairs	1,500	425	1,027
Gas and oil	600	410	483
Salaries	90,362	92,709	68,403
Benefits	11,526	13,267	9,960
Staff development	3,120	1,384	167
Car expenses	800	2,359	950
Inter-program administration fees	<u>26,367</u>	<u>10,209</u>	<u>14,270</u>
	<u>149,008</u>	<u>136,511</u>	<u>128,460</u>
EXCESS EXPENDITURE	\$ <u>(85,708)</u>	<u>(55,021)</u>	<u>(84,123)</u>

INITIATIVES FOR JUST COMMUNITIES INC.
STATEMENT OF REVENUE AND EXPENDITURE
EL'DAD RANCH
EL'DAD - DAY
FOR THE YEAR ENDED MARCH 31, 2013

	<u>2013</u>		<u>2012</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Wood sales	\$ 28,825	31,065	29,920
Donations and fundraising	11,500	13,467	13,405
Car repair program	2,900	26,430	
Facilities income	33,450	33,450	33,450
Other revenue	<u>4,950</u>	<u>6,745</u>	<u>6,297</u>
	<u>81,625</u>	<u>111,157</u>	<u>83,072</u>
EXPENDITURE			
Wood purchases	11,520	9,797	18,975
Equipment and furniture	500	137	6
Fundraising	3,500	516	3,144
Truck expenses	3,148	2,688	2,974
Facilities overhead	28,450	28,557	25,822
Equipment maintenance and repairs	807	1,223	709
Large equipment maintenance and repairs	1,000	244	442
Car repair program expenses	1,365	24,930	
Cost of vehicles donated		6,900	
Gas and oil	1,000	1,299	890
Residents' wages	4,500	3,910	3,704
Small projects	1,824	2,853	7,570
Car expenses	120	457	182
Inter-program administration fees	<u>6,592</u>	<u>5,104</u>	<u>5,821</u>
	<u>64,326</u>	<u>88,576</u>	<u>70,239</u>
EXCESS REVENUE	\$ <u>17,299</u>	<u>22,542</u>	<u>12,833</u>

INITIATIVES FOR JUST COMMUNITIES INC.
STATEMENT OF REVENUE AND EXPENDITURE
EL'DAD RANCH
JUSTICE PROGRAM - RESIDENTIAL
FOR THE YEAR ENDED MARCH 31, 2013

	<u>2013</u>		<u>2012</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Province of Manitoba			
Residential - regular and special	\$ 88,832	67,348	58,314
Residential - service plans	279,707	195,028	207,411
Pension and benefits	4,896	4,186	4,729
Transportation reimbursements		2,474	399
Special Needs Residential		123,453	88,472
Employment and Income Assistance		5,166	9,372
Deferred revenue		(20,198)	(2,585)
Other	<u>300</u>	<u>181</u>	<u>775</u>
	<u>373,735</u>	<u>377,638</u>	<u>366,887</u>
EXPENDITURE			
Equipment and furniture	800	1,403	1,278
Training			3,807
Recreation, activities	2,753	2,695	2,318
Utilities	2,744	3,645	3,434
Facilities overhead	8,700	8,700	8,700
Building maintenance and repairs	1,200	710	1,015
Equipment maintenance and repairs	295	535	424
Cleaning supplies	750	1,116	733
Food	11,500	13,349	11,000
Medical supplies	100	247	124
Residents' support and training	4,000	5,264	2,002
Linens	50	52	49
Salaries	124,424	159,823	143,884
Benefits	15,895	17,377	18,538
Staff development	6,000	2,397	420
Car expenses	1,564	(3,232)	(1,424)
Inter-program administration fees	<u>48,910</u>	<u>54,811</u>	<u>59,275</u>
	<u>229,685</u>	<u>268,893</u>	<u>255,577</u>
EXCESS REVENUE	\$ <u>144,050</u>	<u>108,745</u>	<u>111,310</u>

INITIATIVES FOR JUST COMMUNITIES INC.
STATEMENT OF REVENUE AND EXPENDITURE
EL'DAD RANCH
KLASSEN HOUSE
FOR THE YEAR ENDED MARCH 31, 2013

	2013		2012
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Province of Manitoba			
Residential - regular and special	\$ 42,301	85,206	31,814
Residential - Outreach		4,566	
Pension and benefits		463	724
Employment and Income Assistance	11,934	16,602	12,119
Deferred revenue			(245)
Sagkeeng Child and Family Services			<u>42,214</u>
	<u>54,235</u>	<u>106,837</u>	<u>86,626</u>
EXPENDITURE			
Equipment and furniture	500	27	1,794
Training			638
Recreation, activities	150	212	72
Utilities	3,314	4,944	3,834
Facilities overhead	6,960	6,960	6,960
Building maintenance and repairs	500	576	269
Equipment maintenance and repairs	450	317	209
Cleaning supplies	450	300	441
Food	4,500	3,396	5,054
Medical supplies	50		
Residential support	500	194	2,009
Linens	50		70
Salaries	21,440	51,468	10,363
Benefits	1,587	6,054	620
Staff development	1,356	1,625	
Car expenses	6,372	3,861	2,721
Inter-program administration fees	<u>26,367</u>	<u>30,627</u>	<u>28,296</u>
	<u>74,546</u>	<u>110,561</u>	<u>63,350</u>
EXCESS REVENUE (EXPENDITURE)	\$ <u>(20,311)</u>	<u>(3,724)</u>	<u>23,276</u>

INITIATIVES FOR JUST COMMUNITIES INC.
STATEMENT OF REVENUE AND EXPENDITURE
EL'DAD RANCH
SUPPORTED LIVING PROGRAM - DAY
FOR THE YEAR ENDED MARCH 31, 2013

	<u>2013</u>		<u>2012</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Province of Manitoba			
Day Services - regular and special	\$ <u>7,511</u>	<u>7,511</u>	<u>7,498</u>
EXPENDITURE			
Utilities	627	614	522
Facilities overhead	3,480	3,480	3,480
Car expenses	144	248	93
Inter-program administration fees	<u>12,591</u>	<u>16,209</u>	<u>17,643</u>
	<u>16,842</u>	<u>20,551</u>	<u>21,738</u>
EXCESS EXPENDITURE	\$ <u>(9,331)</u>	<u>(13,040)</u>	<u>(14,240)</u>

INITIATIVES FOR JUST COMMUNITIES INC.
STATEMENT OF REVENUE AND EXPENDITURE
EL'DAD RANCH
SUPPORTED LIVING PROGRAM - RESIDENTIAL
FOR THE YEAR ENDED MARCH 31, 2013

	2013		2012
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Province of Manitoba			
Residential - regular and special	\$ 125,936	125,936	125,551
Pension and benefits	5,100	5,630	4,990
Deferred revenue			(1,700)
Administration fees collected	6,000	6,000	6,000
Other	<u>300</u>	<u>148</u>	<u>918</u>
	<u>137,336</u>	<u>137,714</u>	<u>135,759</u>
EXPENDITURE			
Equipment and furniture	500		344
Training			733
Recreation, activities	250	29	192
Utilities	5,994	8,411	6,825
Facilities overhead	6,960	6,960	6,960
Building maintenance and repairs	1,000	192	268
Equipment maintenance and repairs	500		248
Cleaning supplies	600	682	511
Food	6,636	6,916	6,676
Medical supplies	75	63	
Linens	50	24	61
Salaries	116,029	111,703	108,425
Benefits	17,531	18,817	16,195
Staff development	3,600	634	
Car expenses	(144)	(175)	1,259
Inter-program administration fees	<u>26,367</u>	<u>20,418</u>	<u>23,286</u>
	<u>185,948</u>	<u>174,674</u>	<u>171,982</u>
EXCESS EXPENDITURE	\$ (48,612)	(36,960)	(36,223)