

INITIATIVES FOR JUST COMMUNITIES INC.

FINANCIAL STATEMENTS

FOR THE YEARS ENDED MARCH 31, 2014 AND 2013

INITIATIVES FOR JUST COMMUNITIES INC.
INDEX
FOR THE YEARS ENDED MARCH 31, 2014 AND 2013

	<u>Page</u>
MANAGEMENT'S STATEMENT OF RESPONSIBILITY FOR FINANCIAL STATEMENTS	3
INDEPENDENT AUDITORS' REPORT	4
FINANCIAL STATEMENTS	
STATEMENT OF FINANCIAL POSITION	5
STATEMENT OF CHANGES IN FUND BALANCES	6
SUMMARY STATEMENT OF OPERATIONS	7
SUMMARY STATEMENT OF EXPENDITURE	8
STATEMENT OF CASH FLOWS	9
NOTES TO FINANCIAL STATEMENTS	10 - 12
AUDITORS' COMMENTS ON SUPPLEMENTARY FINANCIAL INFORMATION	13
SCHEDULES	
SUMMARY OF COST CENTRE STATEMENTS	14
COST CENTRE STATEMENTS	15 - 28

INITIATIVES FOR JUST COMMUNITIES INC.
FINANCIAL STATEMENTS
MARCH 31, 2014 AND 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 Board co-chair

Signature 

Position Treasurer

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)

101 - 1180 Pembina Highway
Winnipeg, Manitoba R3T 2A4
Telephone (204) 452-6449
Fax (204) 452-3397

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 statement of financial position as at March 31, 2014 and 2013 and the statement of changes in fund balances, summary statement of operations, summary statement of expenditure and the statement of cash flows 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 audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Initiatives for Just Communities Inc. as at March 31, 2014 and 2013, 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
May 23, 2014

Holukoff Chiarella

CHARTERED ACCOUNTANTS

INITIATIVES FOR JUST COMMUNITIES INC.
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
<u>OPERATING FUND</u>		
ASSETS		
Cash on hand and in banks	\$ 125,003	117,855
Accounts receivable	111,494	114,535
Inventory	<u>16,694</u>	<u>22,510</u>
	253,191	254,900
<u>CAPITAL FUND</u>		
Capital Assets, Note 3	<u>459,132</u>	<u>403,601</u>
	\$ <u>712,323</u>	<u>658,501</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
<u>OPERATING FUND</u>		
LIABILITIES		
Accounts payable and accrued liabilities	\$ 32,720	14,491
Accrued vacation payable	21,973	21,861
Deferred revenue	43,696	81,528
Working capital advance payable, Note 4	<u>13,400</u>	<u>13,400</u>
	111,789	131,280
OPERATING FUND BALANCE	<u>141,402</u>	<u>123,620</u>
	<u>253,191</u>	<u>254,900</u>
<u>CAPITAL FUND</u>		
LIABILITIES		
Mortgage payable, Note 5	91,846	94,973
Vehicle loan	<u>16,574</u>	
	108,420	<u>94,973</u>
CAPITAL FUND BALANCE	<u>350,712</u>	<u>308,628</u>
	<u>459,132</u>	<u>403,601</u>
	\$ <u>712,323</u>	<u>658,501</u>

ON BEHALF OF INITIATIVES FOR JUST COMMUNITIES INC.

Signature 

Position Board co-chair

Signature 

Position Treasurer

INITIATIVES FOR JUST COMMUNITIES INC.
STATEMENT OF CHANGES IN FUND BALANCES
AS AT MARCH 31, 2014 AND 2013

	<u>2014</u>		<u>2013</u>	
	<u>Operating</u>	<u>Capital</u>	<u>Operating</u>	<u>Capital</u>
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>
Fund balance, beginning of year	\$ 123,620	308,628	195,413	279,964
Excess Revenue (Expenditure)				
Operating Fund - operations	24,298		(33,116)	
Capital Fund - amortization		(35,409)		(24,080)
Capital assets expensed in operations	70,977		14,067	
Capital asset additions	(90,940)	90,940	(145,415)	145,415
Proceeds of long term debt	16,574	(16,574)	95,750	(95,750)
Principal repayments	<u>(3,127)</u>	<u>3,127</u>	<u>(3,079)</u>	<u>3,079</u>
Fund balance, end of year	\$ <u>141,402</u>	<u>350,712</u>	<u>123,620</u>	<u>308,628</u>

INITIATIVES FOR JUST COMMUNITIES INC.
SUMMARY STATEMENT OF OPERATIONS
FOR THE YEARS ENDED MARCH 31, 2014 AND 2013

	<u>2014</u>		<u>2013</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Provincial Funding			
- CoSA	\$ 36,000	34,195	25,516
- El'dad Ranch	734,435	823,346	703,415
- Touchstone	392,050	411,136	338,830
Federal Funding			
- CoSA	72,368	72,901	77,749
Transferred to deferred revenue		(11,156)	(20,198)
Donations and fundraising	36,500	52,538	47,836
Resource Generation	66,500	68,336	57,494
MCC Manitoba contributions, Note 7	213,750	213,756	225,000
Private Funder		3,000	689
Facilities income	33,450	33,450	33,450
Administration fees collected	159,415	161,262	162,539
Other revenue	9,527	30,888	13,206
Non-IJC Funding	<u>55,400</u>	<u>60,304</u>	<u>50,496</u>
	1,809,395	1,953,956	1,716,022
EXPENDITURE, Page 8	<u>1,793,830</u>	<u>1,929,658</u>	<u>1,749,138</u>
EXCESS REVENUE (EXPENDITURE)	\$ <u>15,565</u>	<u>24,298</u>	<u>(33,116)</u>

INITIATIVES FOR JUST COMMUNITIES INC.
SUMMARY STATEMENT OF EXPENDITURE
FOR THE YEARS ENDED MARCH 31, 2014 AND 2013

	<u>2014</u>		<u>2013</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Wood purchases	\$ 19,624	16,897	9,797
Professional fees	11,132	15,790	25,859
Technology	7,500	22,047	23,061
Fundraising	3,900	6,463	5,965
Bank charges and interest	354	602	1,279
Equipment and furniture	4,600	4,242	3,917
Office supplies	3,705	9,045	7,676
Memberships and dues		451	27
Hospitality and recreation	13,641	12,947	5,821
Seminars and meetings	150	760	294
Meals, accommodation	1,200	452	1,153
Program activities	11,000	10,398	13,810
Visions and Voices	30,000	32,986	48,336
Resource materials	1,330	544	654
Truck expenses	6,387	2,859	5,739
Telephone and cellular	7,700	5,839	7,260
Ranch utilities	22,408	25,114	22,817
Office and premises rental	24,443	25,008	41,331
Ranch occupancy costs	60,083	58,585	59,906
Outreach - rent		11,004	270
Outreach - admin		15,122	
Ranch maintenance and repairs	17,173	13,541	7,233
Car repair program	25,200	32,056	24,930
Cost of vehicles donated			6,900
Public relations	1,273	2,171	1,359
Cleaning supplies and linens	3,480	2,846	2,174
Gas and oil	1,700	2,427	1,709
Food	22,391	22,138	23,662
Medical supplies	375	456	310
Residents' wages	4,500	5,224	3,910
Residence support and training	17,396	17,546	5,458
Small projects	4,440	2,972	2,853
Manitoba Coalition on Alcohol and Pregnancy	30,400	30,400	30,400
Salaries	760,466	832,814	775,263
Benefits	149,292	143,076	124,330
Winnipeg Foundation - Stride			689
Staff development and training	18,269	27,107	21,507
FASD clients' expenses	303,842	303,980	255,996
Coalition Gathering	25,000	29,904	20,096
Travel and vehicle	20,061	22,584	18,009
El'Dad Ranch administration fees	<u>159,415</u>	<u>161,261</u>	<u>137,378</u>
	\$ <u>1,793,830</u>	<u>1,929,658</u>	<u>1,749,138</u>

INITIATIVES FOR JUST COMMUNITIES INC.
STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED MARCH 31, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
CASH FLOWS FROM OPERATONS		
Excess revenue (expenditure)		
Operating fund - operations	\$ 24,298	(33,116)
Capital fund - amortization	(35,409)	(24,080)
Add capital asset additions expensed in operations	70,977	14,067
Add non-cash item - amortization	<u>35,409</u>	<u>24,080</u>
	95,275	(19,049)
Changes in non-cash working capital balances		
Accounts receivable	3,041	(25,222)
Inventory	5,816	(9,436)
Accounts payable	18,229	(122,232)
Accrued vacation payable	112	6,979
Deferred revenue	<u>(37,832)</u>	<u>37,754</u>
	<u>84,641</u>	<u>(131,206)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital asset additions	<u>(90,940)</u>	<u>(145,415)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds of long term debt	16,574	95,750
Principal repayments	<u>(3,127)</u>	<u>(3,079)</u>
	<u>13,447</u>	<u>92,671</u>
NET CHANGE IN CASH POSITION	7,148	(183,950)
CASH POSITION AT BEGINNING OF YEAR	<u>117,855</u>	<u>301,805</u>
CASH POSITION AT END OF YEAR	\$ <u>125,003</u>	<u>117,855</u>

INITIATIVES FOR JUST COMMUNITIES INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED MARCH 31, 2014 AND 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

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.

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.

INITIATIVES FOR JUST COMMUNITIES INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED MARCH 31, 2014 AND 2013

2. SIGNIFICANT ACCOUNTING POLICIES, continued

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>2014</u>		<u>2013</u>	
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Cost</u>	<u>Accumulated Amortization</u>
Land	\$ 20,000		20,000	
Buildings - El'Dad	396,046	174,718	366,416	163,850
Buildings - I.J.C.	156,426	8,789	132,304	1,654
Furniture	11,704	4,923	6,867	4,438
Equipment	92,025	75,966	92,025	71,951
Computers	12,472	1,559		
Vehicles - El-Dad	71,919	60,031	71,919	54,936
Vehicles - I.J.C.	<u>34,796</u>	<u>10,270</u>	<u>14,917</u>	<u>4,018</u>
	\$ 795,388	336,256	704,448	300,847
	\$ 459,132		403,601	

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.

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.

INITIATIVES FOR JUST COMMUNITIES INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED MARCH 31, 2014 AND 2013

7. RELATED PARTY TRANSACTIONS

The directors of Initiatives for Just Communities Inc. (IJC) are appointed subject to approval of the directors of Mennonite Central Committee (MCC) Manitoba. Accordingly, IJC is considered a controlled entity for financial reporting purposes and is accounted for by MCC Manitoba on an equity basis.

During the year ended March 31, 2014, IJC received \$213,756 in contributions (2013 - \$225,000) from MCC Manitoba for various programs administered by IJC.

8. BUDGET FIGURES

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

9. COMPARATIVE FIGURES

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

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)

101 - 1180 Pembina Highway
Winnipeg, Manitoba R3T 2A4
Telephone (204) 452-6449
Fax (204) 452-3397

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, 2014 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, 2014 and our opinion thereon, for use in evaluating those financial statements and should not be used for any other purpose.

Holukoff Chiarella

WINNIPEG, MANITOBA
May 23, 2014

CHARTERED ACCOUNTANTS

INITIATIVES FOR JUST COMMUNITIES INC.
SUMMARY OF COST CENTRE STATEMENTS
FOR THE YEARS ENDED MARCH 31, 2014 AND 2013

<u>COST CENTRE</u>	<u>Schedule</u>		<u>Revenue</u>	<u>Expenditure</u>	Excess Revenue (Expenditure)
Touchstone FASD Program	1	\$	535,504	541,306	(5,802)
Circles of Support and Accountability	2		172,233	173,616	(1,383)
Open Circle	3		131,940	133,888	(1,948)
El'Dad Ranch	4		<u>1,114,278</u>	<u>1,080,847</u>	<u>33,431</u>
TOTALS ON SUMMARY STATEMENT OF OPERATIONS, Page 7		\$	<u>1,953,955</u>	<u>1,929,657</u>	<u>24,298</u>

SCHEDULE 1

INITIATIVES FOR JUST COMMUNITIES INC.
STATEMENT OF OPERATIONS
TOUCHSTONE FASD PROGRAM
FOR THE YEARS ENDED MARCH 31, 2014 AND 2013

	2014		2013
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Coalition Gathering	\$ 25,000	29,904	20,096
Manitoba FSH - FASD	134,421	143,673	106,992
Provincial Special Needs	168,449	155,480	135,232
Child and Family Services	50,425	48,879	55,492
McDonald Youth Services		15,802	
Rent Revenue - Touchstone	8,755	7,597	3,150
Touchstone - Admin Support		1,304	
Donations and fundraising	4,000	7,628	5,577
Visions and Voices	30,000	30,000	37,964
Coalition on Alcohol and Pregnancy	30,400	30,400	30,400
Government Services Canada			1,637
Other	3,000	17,488	817
MCC Manitoba contributions	<u>39,075</u>	<u>47,349</u>	<u>53,232</u>
	<u>493,525</u>	<u>535,504</u>	<u>450,589</u>
EXPENDITURE			
Professional fees	2,113	2,551	2,254
Technology support	3,750	4,669	7,724
Fundraising	500	303	349
Bank charges	72	145	224
Office supplies	830	1,268	1,980
Seminars, meetings, hospitality	125	202	198
FASD program clients	5,000	5,462	8,791
Visions and Voices, Note 9	30,000	32,987	48,336
Resource materials		106	138
Telephone and cellular	900	1,842	886
Office rental	2,711	2,500	20,462
Outreach - admin		12,558	
Maintenance and repairs		127	143
Public relations	287	143	625
Salaries	67,297	88,534	78,273
Benefits	14,526	18,686	19,580
Staff development	4,827	5,270	7,825
FASD clients' expenses	303,842	303,852	255,996
Coalition on Alcohol and Pregnancy disbursements	30,400	30,400	30,400
Coalition Gathering expenses	25,000	29,904	20,096
Travel and vehicle	<u>1,345</u>	<u>(203)</u>	<u>2,266</u>
	<u>493,525</u>	<u>541,306</u>	<u>506,546</u>
EXCESS REVENUE (EXPENDITURE)	\$ <u> </u>	<u>(5,802)</u>	<u>(55,957)</u>

SCHEDULE 2

INITIATIVES FOR JUST COMMUNITIES INC.
STATEMENT OF OPERATIONS
CIRCLES OF SUPPORT AND ACCOUNTABILITY (CoSA)
FOR THE YEARS ENDED MARCH 31, 2014 AND 2013

	<u>2014</u>		<u>2013</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Provincial Special Needs	\$ 36,000	34,195	25,516
Government Services Canada			1,637
Correctional Services Canada - Chaplaincy	25,000	25,001	25,001
Donations and fundraising	4,500	4,906	7,591
MCC Manitoba contributions	50,173	58,446	60,667
National Crime Prevention Council, Schedule 2-1		47,899	47,837
Other	500	1,786	1,884
	<u>116,173</u>	<u>172,233</u>	<u>170,133</u>
EXPENDITURE			
Professional fees	2,113	525	3,073
Technology support	1,260	1,960	3,798
Fundraising	1,900	1,747	3,697
Bank charges	12	95	210
Office supplies	478	842	1,213
Seminars and meetings, hospitality	125	714	321
Program activities	2,500	2,562	2,588
Resource materials	615	123	196
Telephone and cellular	1,500	904	1,431
Office rental	6,610	6,092	5,954
Advertising	310	779	167
Salaries	76,293	83,781	78,795
Benefits	16,807	17,626	14,823
Staff development	1,125	2,740	1,586
Travel and vehicle	4,525	5,220	4,443
National Crime Prevention Council, Schedule 2-1		47,906	47,539
	<u>116,173</u>	<u>173,616</u>	<u>169,834</u>
EXCESS REVENUE (EXPENDITURE)	\$ <u> </u>	<u>(1,383)</u>	<u>299</u>

INITIATIVES FOR JUST COMMUNITIES INC.
STATEMENT OF OPERATIONS
NATIONAL CRIME PREVENTION COUNCIL (NCPC)
FOR THE YEARS ENDED MARCH 31, 2014 AND 2013

		2014	2013
		<u>Budget</u>	<u>Actual</u>
REVENUE			<u>Actual</u>
National Crime Prevention Council (NCPC)	\$	<u>47,368</u>	<u>47,899</u>
			<u>47,837</u>
EXPENDITURE			
Professional fees			2,922
Technology support		490	1,597
Office supplies		125	71
Program activities		1,500	1,012
Resource materials		615	37
Telephone and cellular		1,200	786
Office rental		3,900	3,592
Salaries		36,565	29,309
Benefits		136	5,602
Staff development		750	416
Travel and vehicle		<u>2,087</u>	<u>2,562</u>
		<u>47,368</u>	<u>47,906</u>
			<u>47,538</u>
EXCESS REVENUE (EXPENDITURE)	\$	<u> </u>	<u>(7)</u>
			<u>299</u>

SCHEDULE 3

INITIATIVES FOR JUST COMMUNITIES INC.
STATEMENT OF OPERATIONS
OPEN CIRCLE
FOR THE YEARS ENDED MARCH 31, 2014 AND 2013

		<u>2014</u>		<u>2013</u>
		<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE				
Government Services Canada	\$			1,637
Donations and fundraising		20,000	23,980	21,202
Winnipeg Foundation - Stride				689
MCC Manitoba contributions		99,686	107,960	111,101
Other		<u>500</u>		<u>175</u>
		<u>120,186</u>	<u>131,940</u>	<u>134,804</u>
EXPENDITURE				
Professional fees		2,113	1,762	5,081
Technology support		1,250	7,661	4,819
Fundraising		1,000	1,300	1,403
Bank charges		12	95	209
Office supplies		311	2,183	1,260
Seminars and meetings, hospitality		125	277	263
Program activities		2,000	1,373	1,687
Resource materials		100	174	138
Telephone and cellular		3,800	2,020	3,519
Office rental		8,511	9,249	8,477
Advertising		87	512	167
Salaries		77,620	83,469	85,580
Benefits		18,532	17,098	16,867
Staff development		1,600	2,453	1,467
Winnipeg Foundation - Stride				689
Travel and vehicle		<u>3,125</u>	<u>4,262</u>	<u>3,178</u>
		<u>120,186</u>	<u>133,888</u>	<u>134,804</u>
EXCESS REVENUE (EXPENDITURE)	\$	<u> </u>	<u>(1,948)</u>	<u> </u>

SCHEDULE 4

INITIATIVES FOR JUST COMMUNITIES INC.
STATEMENT OF OPERATIONS AND FUND BALANCE
EL'DAD RANCH
FOR THE YEARS ENDED MARCH 31, 2014 AND 2013

	<u>2014</u>		<u>2013</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Province of Manitoba			
Day Services			
Admin	\$ 3,520	3,586	3,572
Regular rate	36,982	38,168	45,069
Service plans	1,167	1,167	1,162
Day Special Rate	4,218	3,499	
Supplemental rate	1,618	1,639	1,612
Reimbursements		4,518	76
Residential			
Regular rate	252,309	282,677	278,490
Service plans	209,780	194,262	195,029
Outreach	27,346	120,188	4,566
Reimbursements			2,474
Special Needs			
Day	11,805	9,234	8,541
Residential	151,494	125,169	123,453
Circle Support		2,027	
Touchstone - admin support		8,401	
Pension and benefits	17,996	18,906	17,993
Employment and Income Assistance	16,200	16,401	21,768
Child and Family Services - Family Wellness		1,905	
MB Marathon Foundation		3,000	
Deferred revenue		(11,156)	(20,198)
Wood	35,000	36,099	31,065
Donations and fundraising	8,000	16,026	13,467
Facilities income	33,450	33,450	33,450
Administration fees collected	159,415	161,262	162,539
MCC Manitoba contributions	24,816		
Other	5,527	11,614	9,939
Car repair program	31,500	32,236	26,430
	<u>1,032,143</u>	<u>1,114,278</u>	<u>960,497</u>
EXPENDITURE			
Schedule 4-1	<u>1,016,578</u>	<u>1,080,847</u>	<u>937,955</u>
EXCESS REVENUE	\$ <u>15,565</u>	33,431	22,542
EL'DAD RANCH OPERATING FUND BALANCE, BEGINNING OF YEAR		<u>154,487</u>	<u>131,945</u>
EL'DAD RANCH OPERATING FUND BALANCE, END OF YEAR		\$ <u>187,918</u>	<u>154,487</u>

INITIATIVES FOR JUST COMMUNITIES INC.
STATEMENT OF EXPENDITURE
EL'DAD RANCH
FOR THE YEARS ENDED MARCH 31, 2014 AND 2013

EXPENDITURE	2014		2013
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Wood purchases	\$ 19,624	16,897	9,797
Professional fees	4,794	8,030	13,009
Technology support	750	6,160	6,118
Fundraising	500	3,112	516
Bank charges	258	266	636
Equipment and furniture	4,600	4,242	3,917
Maintenance and repairs - office			53
Office supplies and repairs	1,961	4,681	3,074
Memberships and dues		431	27
Hospitality and recreation	13,378	12,463	5,333
Meals, accommodations, seminars, meetings	1,238	452	1,152
Resource materials		106	137
Truck expenses	6,386	2,859	5,739
Utilities	22,408	25,114	22,817
Telephone and cellular	300	288	246
Outreach		13,568	270
Office & premises rental	2,711	3,575	2,419
Facilities overhead, maintenance and repairs, rent	60,083	58,585	59,906
Building maintenance and repairs	9,673	8,428	2,520
Equipment maintenance and repairs	7,500	5,114	4,659
Car repair program expenses	25,200	32,056	24,930
Cost of vehicles donated			6,900
Advertising	588	737	401
Support Circles		142	
Cleaning supplies	3,165	2,785	2,098
Gas and oil	1,700	2,427	1,709
Food	22,390	22,138	23,662
Medical supplies	375	456	310
Residents' wages	4,500	5,224	3,910
Residence support and training	17,396	17,403	5,458
Linens	315	61	77
Small projects	4,440	2,972	2,853
Travel - clients		202	
Salaries	502,690	545,234	498,735
Benefits	99,292	86,551	71,214
Staff development and training	9,968	16,228	10,073
Administration fees	159,415	161,262	137,378
Travel and vehicle	8,980	10,539	5,901
	\$ 1,016,578	1,080,847	937,955

SCHEDULE 4-2

INITIATIVES FOR JUST COMMUNITIES INC.
SUMMARY OF COST CENTRE SCHEDULES
EL'DAD RANCH
FOR THE YEARS ENDED MARCH 31, 2014 AND 2013

<u>COST CENTRE</u>	<u>Schedule</u>	<u>Revenue</u>	<u>Expenditure</u>	<u>Excess Revenue (Expenditure)</u>
Justice Program - Administration	4-3	\$ 160,996	160,996	
Justice Program - Day	4-4	55,727	117,473	(61,746)
El'Dad - Day	4-5	125,979	92,548	33,431
Justice Program - Residential	4-6	392,407	292,396	100,011
Klassen House	4-7	236,344	229,610	6,734
Supported Living Program - Day	4-8	7,540	12,746	(5,206)
Supported Living Program - Residential	4-9	<u>135,285</u>	<u>175,078</u>	<u>(39,793)</u>
TOTAL ON SUMMARY STATEMENT OF OPERATIONS, Schedule 4		\$ <u>1,114,278</u>	<u>1,080,847</u>	<u>33,431</u>

INITIATIVES FOR JUST COMMUNITIES INC.
STATEMENT OF REVENUE AND EXPENDITURE
EL'DAD RANCH
JUSTICE PROGRAM - ADMINISTRATION
FOR THE YEARS ENDED MARCH 31, 2014 AND 2013

	2014		2013
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Province of Manitoba			
Pension and benefits	\$ 4,000	5,734	4,693
Administration fees collected	153,415	155,262	131,378
MCC Contributions	24,815		
Other revenue			2,078
	<u>182,230</u>	<u>160,996</u>	<u>138,149</u>
EXPENDITURE			
Professional fees	4,794	7,954	13,009
Technology support	750	6,159	6,118
Bank charges	258	266	636
Equipment and furniture	750	652	1,026
Maintenance and repairs - office			53
Office supplies	1,961	4,124	3,074
Seminars, meetings, hospitality	125	195	134
Memberships and dues		432	27
Meals and accommodation	1,200	452	1,153
Resource materials		106	137
Telephone and cellular	300	288	246
Utilities	4,554	6,124	2,497
Office rent	2,711	3,575	2,420
Building maintenance and repairs	760	1,446	573
Equipment maintenance and repairs	2,600	1,366	1,497
Advertising	587	738	401
Salaries	120,812	87,969	83,032
Benefits	27,475	20,470	15,700
Staff development	9,968	16,228	4,033
Car expenses	2,625	2,452	2,383
	<u>182,230</u>	<u>160,996</u>	<u>138,149</u>
EXCESS REVENUE	\$ <u> </u>	<u> </u>	<u> </u>

INITIATIVES FOR JUST COMMUNITIES INC.
STATEMENT OF REVENUE AND EXPENDITURE
EL'DAD RANCH
JUSTICE PROGRAM - DAY
FOR THE YEARS ENDED MARCH 31, 2014 AND 2013

	2014		2013
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Province of Manitoba			
Day Services			
Admin	\$ 3,520	3,586	3,572
Regular rate	29,830	31,016	37,558
Service plan	1,167	1,167	1,292
Special rate	3,829	3,110	
Supplemental rate	1,618	1,639	1,482
Reimbursements		184	76
Special Needs - Day	11,806	9,234	8,541
Pension and benefits	4,000	3,229	3,020
Family Wellness		1,905	
Administration fees collected			25,161
Other	<u>937</u>	<u>657</u>	<u>788</u>
	<u>56,707</u>	<u>55,727</u>	<u>81,490</u>
EXPENDITURE			
Equipment and furniture	1,000	597	1,323
Recreation, activities	6,891	5,157	2,262
Truck expenses	3,393	1,429	3,051
Utilities	2,451	2,734	2,706
Facilities overhead	5,250	5,250	5,250
Building maintenance and repairs	800	289	738
Equipment maintenance and repairs	750	237	418
Large equipment maintenance and repairs	1,500	606	425
Gas and oil	600	888	410
Salaries	58,431	77,718	92,709
Benefits	19,016	12,318	13,267
Staff development			1,384
Car expenses	800	1,260	2,359
Inter-program administration fees	<u>54,146</u>	<u>8,990</u>	<u>10,209</u>
	<u>155,028</u>	<u>117,473</u>	<u>136,511</u>
EXCESS EXPENDITURE	\$ <u>(98,321)</u>	<u>(61,746)</u>	<u>(55,021)</u>

INITIATIVES FOR JUST COMMUNITIES INC.
STATEMENT OF REVENUE AND EXPENDITURE
EL'DAD RANCH
EL'DAD - DAY
FOR THE YEARS ENDED MARCH 31, 2014 AND 2013

	2014		2013
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Wood sales	\$ 35,000	36,099	31,065
Donations and fundraising	8,000	16,026	13,467
Car repair program	31,500	32,236	26,430
Facilities income	33,450	33,450	33,450
Other revenue	<u>3,990</u>	<u>8,168</u>	<u>6,745</u>
	<u>111,940</u>	<u>125,979</u>	<u>111,157</u>
EXPENDITURE			
Wood purchases	19,624	16,897	9,797
Equipment and furniture	1,350	366	137
Fundraising	500	3,112	516
Office supplies, professional fees		632	
Truck expenses	2,994	1,429	2,688
Facilities overhead	28,733	27,235	28,557
Equipment maintenance and repairs	500	840	1,223
Large equipment maintenance and repairs	1,000	367	244
Car repair program expenses	25,200	32,056	24,930
Cost of vehicles donated			6,900
Gas and oil	1,100	1,539	1,299
Residents' wages	4,500	5,223	3,910
Small projects	1,730	500	2,853
Car expenses	120		457
Inter-program administration fees	<u>9,024</u>	<u>2,352</u>	<u>5,104</u>
	<u>96,375</u>	<u>92,548</u>	<u>88,615</u>
EXCESS REVENUE	\$ <u>15,565</u>	<u>33,431</u>	<u>22,542</u>

INITIATIVES FOR JUST COMMUNITIES INC.
STATEMENT OF REVENUE AND EXPENDITURE
EL'DAD RANCH
JUSTICE PROGRAM - RESIDENTIAL
FOR THE YEARS ENDED MARCH 31, 2014 AND 2013

	<u>2014</u>		<u>2013</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Province of Manitoba			
Residential Services			
Regular rate	\$ 63,907	74,401	67,348
Service plans	209,780	194,262	195,028
Pension and benefits	4,896	3,131	4,186
Transportation reimbursements		971	2,474
Special Needs			
Regular rate	121,524	120,994	123,453
Circle Support		2,027	
Employment and Income Assistance	2,556	7,318	5,166
Deferred revenue		(11,156)	(20,198)
Other	<u>300</u>	<u>459</u>	<u>181</u>
	<u>402,963</u>	<u>392,407</u>	<u>377,638</u>
EXPENDITURE			
Equipment and furniture	500	1,181	1,403
Recreation, activities	2,324	2,688	2,695
Utilities	3,274	3,449	3,645
Facilities overhead	8,700	8,700	8,700
Building maintenance and repairs	7,113	6,182	710
Equipment maintenance and repairs	500	879	535
Cleaning supplies	2,205	1,858	1,116
Food	12,547	11,892	13,349
Medical supplies	250	296	247
Residents' support and training	17,156	13,558	5,264
Linens	50	61	53
Miscellaneous		344	
Small projects	2,710	2,471	
Salaries	163,878	169,619	159,823
Benefits	21,764	22,747	17,377
Staff development			2,397
Car expenses	970	(1,494)	(3,232)
Inter-program administration fees	<u>36,098</u>	<u>47,965</u>	<u>54,811</u>
	<u>280,039</u>	<u>292,396</u>	<u>268,893</u>
EXCESS REVENUE	\$ <u>122,924</u>	<u>100,011</u>	<u>108,745</u>

INITIATIVES FOR JUST COMMUNITIES INC.
STATEMENT OF REVENUE AND EXPENDITURE
EL'DAD RANCH
KLASSEN HOUSE
FOR THE YEARS ENDED MARCH 31, 2014 AND 2013

	2014		2013
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Province of Manitoba			
Residential Services			
Regular	\$ 62,466	82,341	85,206
Outreach	27,346	120,188	4,566
Pension and benefits	1,530	3,598	463
Employment and Income Assistance	13,644	9,082	16,602
Reimbursements		3,362	
Special Needs			
Regular rate	29,970	4,175	
MB Marathon Foundation		3,000	
Touchstone - admin support		8,401	
Other		2,197	
	<u>134,956</u>	<u>236,344</u>	<u>106,837</u>
EXPENDITURE			
Equipment and furniture	500	1,158	27
Outreach hospitality	3,900	4,375	
Recreation, activities, hospitality	96	56	212
Utilities	4,502	4,076	4,944
Facilities overhead	6,960	6,960	6,960
Outreach - administration		2,564	
Outreach - rent		11,004	
Building maintenance and repairs	500	242	576
Equipment maintenance and repairs	450	416	317
Cleaning supplies	300	300	300
Food	3,000	3,000	3,396
Medical supplies	50	161	
Residential support	240	3,845	194
Linens	165		
Salaries	52,487	105,658	51,468
Benefits	11,769	14,006	6,054
Staff development			1,625
Car expenses	5,026	11,927	3,861
Inter-program administration fees	27,073	59,862	30,627
	<u>117,018</u>	<u>229,610</u>	<u>110,561</u>
EXCESS REVENUE (EXPENDITURE)	\$ <u>17,938</u>	<u>6,734</u>	<u>(3,724)</u>

INITIATIVES FOR JUST COMMUNITIES INC.
STATEMENT OF REVENUE AND EXPENDITURE
EL'DAD RANCH
SUPPORTED LIVING PROGRAM - DAY
FOR THE YEARS ENDED MARCH 31, 2014 AND 2013

	<u>2014</u>		<u>2013</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Province of Manitoba			
Day Services			
Regular rate	\$ 7,151	7,151	7,511
Special rate	389	389	
	<u>7,540</u>	<u>7,540</u>	<u>7,511</u>
EXPENDITURE			
Utilities	627	592	614
Facilities overhead	3,480	3,480	3,480
Car expenses	170	607	248
Inter-program administration fees	<u>15,024</u>	<u>8,067</u>	<u>16,209</u>
	<u>19,301</u>	<u>12,746</u>	<u>20,551</u>
EXCESS EXPENDITURE	\$ <u>(11,761)</u>	<u>(5,206)</u>	<u>(13,040)</u>

SCHEDULE 4-9

INITIATIVES FOR JUST COMMUNITIES INC.
STATEMENT OF REVENUE AND EXPENDITURE
EL'DAD RANCH
SUPPORTED LIVING PROGRAM - RESIDENTIAL
FOR THE YEARS ENDED MARCH 31, 2014 AND 2013

	<u>2014</u>		<u>2013</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE			
Province of Manitoba			
Residential			
Regular rate	\$ 125,936	125,936	125,936
Pension and benefits	3,570	3,214	5,630
Administration fees collected	6,000	6,000	6,000
Other	300	135	148
	<u>135,806</u>	<u>135,285</u>	<u>137,714</u>
EXPENDITURE			
Equipment and furniture	500	287	
Recreation, activities	80	52	29
Utilities	7,000	8,140	8,411
Facilities overhead	6,960	6,960	6,960
Building maintenance and repairs	500	269	192
Equipment maintenance and repairs	200	404	
Cleaning supplies	660	626	682
Food	6,844	7,247	6,916
Medical supplies	75		63
Linens	100		24
Salaries	107,081	104,092	111,703
Benefits	19,267	16,988	18,817
Staff development			634
Car expenses	(730)	(4,013)	(175)
Inter-program administration fees	18,049	34,026	20,418
	<u>166,586</u>	<u>175,078</u>	<u>174,674</u>
EXCESS EXPENDITURE	\$ <u>(30,780)</u>	<u>(39,793)</u>	<u>(36,960)</u>