

Financial Statements of

**RESOLVE COUNSELLING
SERVICES CANADA**

(Operating as K3C Counselling Centres)

Year ended March 31, 2017



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INDEPENDENT AUDITORS' REPORT

To the Members of Resolve Counselling Services Canada (operating as K3C Counselling Centres)

We have audited the accompanying financial statements of Resolve Counselling Services Canada (operating as K3C Counselling Centres), which comprise the statement of financial position as at March 31, 2017, the statements of operations and changes in fund balances and cash flows for the year then ended, and notes, comprising 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 our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider 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

In common with many charitable organizations, Resolve Counselling Services Canada (operating as K3C Counselling Centres) derives revenue from fees for service, donations and other miscellaneous activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the entity and we were not able to determine whether any adjustments might be necessary to revenue, excess of revenue over expenses, current assets and fund balances.

Opinion

In our opinion, except for the possible 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 Resolve Counselling Services Canada (operating as K3C Counselling Centres) as at March 31, 2017 and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

June 21, 2017

Kingston, Canada

RESOLVE COUNSELLING SERVICES CANADA

(OPERATING AS K3C COUNSELLING CENTRES)

Financial Statements

Year ended March 31, 2017

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RESOLVE COUNSELLING SERVICES CANADA

(OPERATING AS K3C COUNSELLING CENTRES)

Statement of Financial Position

March 31, 2017, with comparative information for 2016

	Operating Fund	Family Life Enrichment Fund	Capital Fund	2017	2016
Assets					
Current assets:					
Cash and cash equivalents	\$ 504,633	\$ 32,894	\$ 434,287	\$ 971,814	\$ 959,414
Accounts receivable (note 2)	135,153	-	3,639	138,792	200,173
Prepaid expenses	9,797	-	-	9,797	15,601
Due (to) from other funds	508,759	-	(508,759)	-	-
	1,158,342	32,894	(70,833)	1,120,403	1,175,188
Capital assets (note 3)	-	-	650,224	650,224	665,526
Trust assets:					
Cash	209,129	-	-	209,129	190,005
	\$ 1,367,471	\$ 32,894	\$ 579,391	\$ 1,979,756	\$ 2,030,719
Liabilities and Fund Balances					
Current liabilities:					
Accounts payable and accrued liabilities (note 4)	\$ 131,880	\$ -	\$ 5,208	\$ 137,088	\$ 170,441
Current portion of long-term debt (note 5)	-	-	8,013	8,013	7,657
Deferred revenue (note 6)	65,106	-	-	65,106	23,895
	196,986	-	13,221	210,207	201,993
Long-term debt (note 5)	-	-	124,106	124,106	132,119
Deferred capital contributions (note 7)	-	-	34,807	34,807	38,350
Trust liability:					
Client funds	209,129	-	-	209,129	190,005
Fund balances:					
Investment in capital assets (note 8)	-	-	483,298	483,298	487,400
Internally restricted (note 9)	924,356	17,877	(76,041)	866,192	928,835
Internally restricted - EAP Contingency	37,000	-	-	37,000	37,000
Internally restricted - endowment	-	15,017	-	15,017	15,017
	961,356	32,894	407,257	1,401,507	1,468,252
Contingent liabilities (note 13)					
	\$ 1,367,471	\$ 32,894	\$ 579,391	\$ 1,979,756	\$ 2,030,719

See accompanying notes to financial statements.

On behalf of the Board:

Director

Director

RESOLVE COUNSELLING SERVICES CANADA

(OPERATING AS K3C COUNSELLING CENTRES)

Statement of Operations and Changes in Fund Balances

Year ended March 31, 2017, with comparative information for 2016

	Operating Fund	Family Life Enrichment Fund	Capital Fund	2017	2016
Revenue:					
Kingston and District United Way	\$ 137,640	\$ -	\$ -	\$ 137,640	\$ 125,402
Quinte United Way	21,000	-	-	21,000	17,000
Provincial government	849,033	-	-	849,033	811,718
Donations	1,057,254	-	-	1,057,254	1,119,493
Municipal grants and subsidies	10,420	-	-	10,420	3,163
Grants	35,386	-	-	35,386	16,028
BIA fees	107,440	-	-	107,440	118,896
Fees for service	602,372	-	-	602,372	662,992
Contract revenue	454,814	-	-	454,814	418,808
Interest	4,765	-	2,894	7,659	9,861
Miscellaneous	93,509	-	209	93,718	68,810
Rental income	-	-	68,097	68,097	68,097
Amortization of deferred capital contributions	-	-	3,543	3,543	3,543
	3,373,633	-	74,743	3,448,376	3,443,811
Expenses:					
Salaries	2,120,624	-	-	2,120,624	2,165,695
Benefits	258,427	-	-	258,427	339,076
Equipment maintenance	217,733	-	-	217,733	159,543
Purchased services	164,490	-	-	164,490	135,406
Rent	149,347	-	-	149,347	154,241
Advertising	126,740	-	-	126,740	105,420
Professional fees	83,315	-	-	83,315	127,209
Dues	55,361	-	-	55,361	59,687
Travel	50,198	-	-	50,198	78,989
Telephone	48,382	-	-	48,382	72,150
Supplies	44,671	-	-	44,671	36,563
Training	32,501	-	-	32,501	12,681
Bank charges	18,431	-	-	18,431	16,762
Bad debts	17,856	-	-	17,856	-
HST expense	15,119	-	-	15,119	16,031
Utilities	7,301	-	-	7,301	6,662
Miscellaneous	61	-	-	61	-
Rental expenses - operating	-	-	52,945	52,945	51,784
Rental expenses - amortization	-	-	16,621	16,621	15,230
Amortization of capital assets	-	-	34,998	34,998	25,466
	3,410,557	-	104,564	3,515,121	3,578,595
Excess of expenses over revenue	(36,924)	-	(29,821)	(66,745)	(134,784)
Fund balances, beginning of year	998,280	32,894	437,078	1,468,252	1,603,036
Fund balances, end of year	\$ 961,356	\$ 32,894	\$ 407,257	\$ 1,401,507	\$ 1,468,252

See accompanying notes to financial statements.

RESOLVE COUNSELLING SERVICES CANADA

(OPERATING AS K3C COUNSELLING CENTRES)

Statement of Cash Flows

Year ended March 31, 2017, with comparative information for 2016

	2017	2016
Cash provided by (used in):		
Operating activities:		
Excess of expenses over revenue	\$ (66,745)	\$ (134,784)
Items not involving cash:		
Amortization of capital assets	51,619	40,696
Amortization of deferred capital contributions	(3,543)	(3,543)
Change in non-cash operating working capital:		
Accounts receivable	61,381	(84,618)
Prepaid expenses	5,804	2,774
Accounts payable and accrued liabilities	(33,353)	74,961
Deferred revenue	41,211	(3,243)
	56,374	(107,757)
Financing activities:		
Repayment of long-term debt	(7,657)	(7,317)
Increase in deferred capital contributions	-	10,000
	(7,657)	2,683
Investing activities:		
Purchase of capital assets	(36,317)	(61,234)
Increase (decrease) in cash and cash equivalents	12,400	(166,308)
Cash and cash equivalents, beginning of year	959,414	1,125,722
Cash and cash equivalents, end of year	\$ 971,814	\$ 959,414

See accompanying notes to financial statements.

RESOLVE COUNSELLING SERVICES CANADA

(OPERATING AS K3C COUNSELLING CENTRES)

Notes to Financial Statements

Year ended March 31, 2017

Resolve Counselling Services Canada (operating as K3C Counselling Centres) (the "Organization") is a non-profit organization incorporated under the Ontario Corporations Act without share capital and is engaged in the provision of counselling services in the Kingston community. The Organization carries on the operations formerly carried on by the Credit Counselling Service of Kingston and Family Counselling Services of Kingston. The Organization is a registered charity and is therefore, under Section 149 of the Income Tax Act (Canada), exempt from the payment of income tax.

1. Significant accounting policies:

The financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the CPA Canada Handbook – Accounting. The significant accounting policies are as follows:

(a) Basis of presentation:

These financial statements present the financial position of the Organization and the results of its operations incorporating all programs under its control.

The Organization follows the deferral method of accounting for contributions, which include donations and government grants.

(b) Fund accounting:

Revenue and expenses related to program delivery and administrative activities are reported in the Operating Fund.

The Family Life Enrichment Fund was created by the Organization's Board of Directors in 1980 in memory of Dr. Gordon W. Mylks. It is the intention of the Board of Directors that the original principal amount of \$15,017 remain intact and that only income earned on the original amount be used toward qualifying projects. The income from the fund must be used toward financial support of special projects, programs or services designed to enrich some aspect of family life in the Kingston area.

The Capital Fund reports the assets, liabilities, revenue and expenses related to the Organization's capital assets.

RESOLVE COUNSELLING SERVICES CANADA

(OPERATING AS K3C COUNSELLING CENTRES)

Notes to Financial Statements (continued)

Year ended March 31, 2017

1. Significant accounting policies (continued):

(c) Revenue recognition:

Restricted contributions are recognized as revenue of the appropriate fund in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue of the appropriate fund when received or receivable if the amount to be received can be reasonably assured.

Donations and fees for service are recognized as revenue when funds are received from creditors on behalf of the clients of the Organization.

Contract revenue from the Employee Assistance Program is recognized over the contract term.

Revenue from fees are for services recognized when the service is performed and collection is reasonably assured.

(d) Cash and cash equivalents:

Cash and cash equivalents include cash on hand and guaranteed investment certificates with maturities of three months or less.

(e) Capital assets:

Capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Repairs and maintenance costs are charged to expense. Betterments which extend the estimated life of an asset are capitalized. When a capital asset no longer contributes to the Organization's ability to provide services, its carrying amount is written down to its residual value.

Capital assets are amortized on a straight-line basis using the following estimated useful lives.

Asset	Rate
Building	35 years
Computer equipment	3 years
Furniture and fixtures	10 years
Leasehold improvements	3 years
Paving	10 years

RESOLVE COUNSELLING SERVICES CANADA

(OPERATING AS K3C COUNSELLING CENTRES)

Notes to Financial Statements (continued)

Year ended March 31, 2017

1. Significant accounting policies (continued):

(f) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Organization has not elected to subsequently carry any such financial instruments at fair value.

Financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Organization determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Organization expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

(g) Use of estimates:

The preparation of the financial statements 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 year. Actual results could differ from those estimates. These estimates are reviewed periodically and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

RESOLVE COUNSELLING SERVICES CANADA

(OPERATING AS K3C COUNSELLING CENTRES)

Notes to Financial Statements (continued)

Year ended March 31, 2017

2. Accounts receivable:

	2017		2016	
HST receivable	\$	30,584	\$	118,120
Other		126,064		82,053
		156,648		200,173
Less allowance for doubtful accounts		17,856		-
	\$	138,792	\$	200,173

3. Capital assets:

	2017		2016	
	Cost	Accumulated amortization	Net book value	Net book value
Land	\$ 98,308	\$ -	\$ 98,308	\$ 98,308
Building	696,143	187,840	508,303	492,704
Computer equipment	69,569	43,391	26,178	49,367
Furniture and fixtures	21,700	9,765	11,935	14,105
Leasehold improvements	16,554	13,221	3,333	8,334
Paving	3,611	1,444	2,167	2,708
	\$ 905,885	\$ 255,661	\$ 650,224	\$ 665,526

Cost and accumulated amortization as at March 31, 2016 amounted to \$869,567 and \$204,041, respectively.

4. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of \$Nil (2016 - \$1,738), which includes amounts payable for WSIB.

RESOLVE COUNSELLING SERVICES CANADA

(OPERATING AS K3C COUNSELLING CENTRES)

Notes to Financial Statements (continued)

Year ended March 31, 2017

5. Long-term debt:

	2017	2016
Mortgage payable, interest at 4.59%, \$2,309 monthly principal and interest, secured by land and building, due July 2019	\$ 132,119	\$ 139,776
Current portion of long-term debt	8,013	7,657
	<u>\$ 124,106</u>	<u>\$ 132,119</u>

The requirement for future repayment of long-term debt over the next three years is as follows:

2018	\$ 8,013
2019	8,383
2020	115,723
	<u>\$ 132,119</u>

Interest on long-term debt of \$6,196 (2016 - \$6,535) was expensed in the accounts of the Organization.

6. Deferred revenue:

Deferred revenue represents unspent externally restricted contributions.

Significant amounts included in the deferred revenue balance include:

	2017	2016
Family Counselling Services	\$ 16,850	\$ -
Youth	23,827	2,497
Other	24,429	21,398
	<u>\$ 65,106</u>	<u>\$ 23,895</u>

RESOLVE COUNSELLING SERVICES CANADA

(OPERATING AS K3C COUNSELLING CENTRES)

Notes to Financial Statements (continued)

Year ended March 31, 2017

7. Deferred capital contributions:

Deferred capital contributions related to capital assets represent the unamortized amount and unspent amount of donations and grants received for the purchase of capital assets. The amortization of deferred capital contributions is recorded as revenue in the statement of operations.

	2017	2016
Balance, beginning of year	\$ 38,350	\$ 31,893
Contributions received	-	10,000
Less: amounts amortized to revenue	(3,543)	(3,543)
	\$ 34,807	\$ 38,350

8. Investment in capital assets:

Investment in capital assets is calculated as follows:

	2017	2016
Capital assets	\$ 650,224	\$ 665,526
Amounts financed by:		
Deferred capital contributions	(34,807)	(38,350)
Mortgage payable	(132,119)	(139,776)
	\$ 483,298	\$ 487,400

9. Internally restricted fund balances:

The internally restricted fund balances represent internally restricted funds over which the Board of Directors has responsibility.

RESOLVE COUNSELLING SERVICES CANADA

(OPERATING AS K3C COUNSELLING CENTRES)

Notes to Financial Statements (continued)

Year ended March 31, 2017

10. Interest in co-tenancy:

The Organization is a party to a co-tenancy agreement with United Way Servicing Kingston, Frontenac, Lennox and Addington. The co-tenancy, known as 417 Bagot Group, has acquired and developed a property that is used to provide office facilities for non-profit organizations.

The Organization has a 50% (2016 - 50%) interest in the assets and earnings of the venture and is accounting for this interest on a proportionate consolidated basis.

11. Ministry of Community and Social Services, Ministry of Children and Youth Services and Ministry of the Attorney General revenue:

Surpluses generated from year to year on programs funded by the Ministry of Community and Social Services and the Ministry of the Attorney General (collectively referred to as the "Ministries") may be repayable to the Ministries at their discretion. Recoveries are accounted for by way of adjustment to surplus when applicable in the year of settlement.

12. Commitments:

The Organization rents its premises in Kingston under an annual lease agreement with the co-tenancy known as 417 Bagot Group. The annual rent is \$85,157.

The Organization rents its premises in Ottawa under a lease agreement that expires on April 30, 2020. The annual rent is \$21,600.

The Organization rents its premises in Napanee under a lease agreement for a term of five years, expiring March 31, 2021. The annual rent is \$11,700.

The Organization rents its premises in Brockville under a lease agreement that expires on September 30, 2017. The annual rent is \$4,200.

The Organization rents its premises in Belleville under a five-year lease agreement that expires on October 31, 2017. The annual rent is \$12,000.

The Organization rents its premises in Whitby under a one-year lease agreement that expires on December 31, 2017. The annual rent is \$9,480.

RESOLVE COUNSELLING SERVICES CANADA

(OPERATING AS K3C COUNSELLING CENTRES)

Notes to Financial Statements (continued)

Year ended March 31, 2017

13. Contingent liabilities:

The Organization is involved in certain litigation arising in the ordinary course and conduct of its operations. Although such matters cannot be predicted with certainty, it is the opinion of management that final resolution of this litigation will not materially affect the Organization's financial position or results of operations.

14. Financial risks and concentration of risk:

(a) Liquidity risk:

Liquidity risk is the risk that the Organization will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Organization manages its liquidity risk by monitoring its operating requirements. The Organization prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. There has been no change to the risk exposures from 2016.

(b) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Organization is exposed to credit risk with respect to the accounts receivable. The Organization assesses, on a continuous basis, accounts receivable and provides for any amounts that are not considered collectible in the allowance for doubtful accounts.

15. Comparative information:

Certain 2016 comparative information has been reclassified to conform with the financial statement presentation adopted in the current year.

RESOLVE COUNSELLING SERVICES CANADA

(OPERATING AS K3C COUNSELLING CENTRES)

Operating Fund Statement of Revenue and Expenses by Program

SCHEDULE

Year ended March 31, 2017, with comparative information for 2016

(Unaudited)

	Agency Services	Family Counselling	Employee Assistance Program	Residential Placement Advisory Committee	Women's Counselling	Credit Counselling Services
Revenue:						
Kingston District United Way	\$ -	\$ 79,440	\$ -	\$ -	\$ -	\$ -
Quinte United Way	-	-	-	-	-	-
Provincial government	(3,714)	6,400	-	37,548	255,443	-
Donations	4,197	19,067	-	-	-	1,030,990
Municipal grants and subsidies	-	-	-	-	-	-
Grants	(1)	3,741	-	-	-	3,838
BIA fees	-	-	-	-	-	107,440
Fees for service	-	13,716	-	-	-	550,743
Contract revenue	-	-	454,814	-	-	-
Interest	4,765	-	-	-	-	-
Miscellaneous	3,255	78,971	7,156	-	-	400
	8,502	201,335	461,970	37,548	255,443	1,693,411
Expenses:						
Salaries	326,065	138,863	226,603	26,374	187,624	746,295
Benefits	4,243	17,367	29,897	3,575	25,379	108,480
Equipment maintenance	163,893	-	-	-	-	38,800
Purchased services	5,582	66	132,577	-	3,411	8,173
Rent	12,816	3,699	8,400	3,600	16,800	54,539
Advertising	11,435	70	2,042	-	70	110,892
Professional fees	64,234	-	-	-	-	8,069
Dues	(1,791)	3,105	10,437	-	1,636	37,812
Travel	2,691	1,735	2,830	2,035	3,776	20,856
Telephone	45,292	-	-	-	1,200	-
Supplies	7,998	214	173	-	6,433	20,935
Training	229	1,071	957	-	628	4,161
Bank charges	6,567	-	-	-	-	8,004
Bad debt expense	17,856	-	-	-	-	-
HST expense	15,119	-	-	-	-	-
Utilities	(329)	-	-	-	-	4,000
Miscellaneous	61	-	-	-	-	-
	681,961	166,190	413,916	35,584	246,957	1,171,016
Excess of revenue over expenses (expenses over revenue) before transfers						
	(673,459)	35,145	48,054	1,964	8,486	522,395
Program recoveries						
Departmental transfers	581,111	-	-	-	-	187,763
DMS transfers	(1)	(32,454)	(93,603)	(2,118)	(11,003)	(402,432)
	-	-	-	-	-	(187,763)
	581,110	(32,454)	(93,603)	(2,118)	(11,003)	(402,432)
Excess of revenue over expenses (expenses over revenue)						
	\$ (92,349)	\$ 2,691	\$ (45,549)	\$ (154)	\$ (2,517)	\$ 119,963

RESOLVE COUNSELLING SERVICES CANADA

(OPERATING AS K3C COUNSELLING CENTRES)

Operating Fund Statement of Revenue and Expenses by Program (continued)

Year ended March 31, 2017, with comparative information for 2016

(Unaudited)

	Adult Protective Services Program	Student Trusteeship	Children & Youth	Belleville Trusteeship	Partner Assault Program (Kingston)	Partner Assault Program (Napanee)
Revenue:						
Kingston District United Way	\$ —	\$ —	\$ 58,200	\$ —	\$ —	\$ —
Quinte United Way	—	—	—	21,000	—	—
Provincial government	184,800	—	—	—	190,328	59,478
Donations	—	—	3,000	—	—	—
Municipal grants and subsidies	—	10,420	—	—	—	—
Grants	—	—	4,000	17,308	—	—
BIA fees	—	—	—	—	—	—
Fees for service	—	—	3,560	9,820	18,364	6,169
Contract revenue	—	—	—	—	—	—
Interest	—	—	—	—	—	—
Miscellaneous	—	—	—	22	—	—
	184,800	10,420	68,760	48,150	208,692	65,647
Expenses:						
Salaries	124,452	3,538	67,516	14,513	138,148	46,875
Benefits	16,756	661	8,737	2,517	22,321	7,105
Equipment maintenance	2,100	—	—	—	6,000	3,720
Purchased services	—	—	—	507	—	2,201
Rent	13,704	—	—	2,400	22,601	1,944
Advertising	506	—	70	—	847	—
Professional fees	—	—	—	—	10,800	—
Dues	661	—	1,282	—	1,589	402
Travel	4,549	—	56	379	1,824	3,561
Telephone	1,200	—	—	—	—	—
Supplies	4,670	—	154	2,796	1,200	98
Training	2,383	—	25	22,007	885	—
Bank charges	—	—	—	1,460	2,400	—
Bad debt expense	—	—	—	—	—	—
HST expense	—	—	—	—	—	—
Utilities	600	—	—	—	1,200	450
Miscellaneous	—	—	—	—	—	—
	171,581	4,199	77,840	46,579	209,815	66,356
Excess of revenue over expenses (expenses over revenue) before transfers						
	13,219	6,221	(9,080)	1,571	(1,123)	(709)
Program recoveries						
Departmental transfers	(13,260)	—	(13,711)	(5,817)	—	—
DMS transfers	—	—	—	—	—	—
	(13,260)	—	(13,711)	(5,817)	—	—
Excess of revenue over expenses (expenses over revenue)						
	\$ (41)	\$ 6,221	\$ (22,791)	\$ (4,246)	\$ (1,123)	\$ (709)

RESOLVE COUNSELLING SERVICES CANADA

(OPERATING AS K3C COUNSELLING CENTRES)

Operating Fund Statement of Revenue and Expenses by Program (continued)

Year ended March 31, 2017, with comparative information for 2016

(Unaudited)

	Family Court Support Worker Kingston	Family Court Support Worker Napanee	Youth in Transition Worker	Consult & Educational Services	2017 Total	2016 Total
Revenue:						
Kingston District United Way	\$ -	\$ -	\$ -	\$ -	\$ 137,640	\$ 125,402
Quinte United Way	-	-	-	-	21,000	17,000
Provincial government	32,500	16,250	70,000	-	849,033	811,718
Donations	-	-	-	-	1,057,254	1,119,493
Municipal grants and subsidies	-	-	-	-	10,420	16,028
Grants	-	-	-	6,500	35,386	3,163
BIA fees	-	-	-	-	107,440	118,896
Fees for services	-	-	-	-	602,372	662,992
Contract revenue	-	-	-	-	454,814	418,808
Interest	-	-	-	-	4,765	6,633
Miscellaneous	-	-	-	3,705	93,509	68,671
	32,500	16,250	70,000	10,205	3,373,633	3,368,804
Expenses:						
Salaries	20,557	10,654	42,547	-	2,120,624	2,165,695
Benefits	3,715	1,856	5,818	-	258,427	339,076
Equipment maintenance	3,220	-	-	-	217,733	159,543
Purchased services	375	-	5,117	6,481	164,490	135,406
Rent	2,700	1,944	4,200	-	149,347	154,241
Advertising	183	275	350	-	126,740	105,420
Professional fees	-	212	-	-	83,315	127,209
Dues	228	-	-	-	55,361	59,687
Travel	1,051	1,030	3,825	-	50,198	78,989
Telephone	-	-	690	-	48,382	72,150
Supplies	-	-	-	-	44,671	36,563
Training	-	-	155	-	32,501	12,681
Bank charges	-	-	-	-	18,431	16,762
Bad debt expense	-	-	-	-	17,856	-
HST expense	-	-	-	-	15,119	16,031
Utilities	480	300	600	-	7,301	6,662
Miscellaneous	-	-	-	-	61	-
	32,509	16,271	63,302	6,481	3,410,557	4,463,348
Excess of revenue over expenses (expenses over revenue) before transfers						
	(9)	(21)	6,698	3,724	(36,924)	(117,311)
Program recoveries						
	-	-	-	-	768,874	977,233
Departmental transfers						
	-	-	6,712	-	(581,111)	-
DMS transfers						
	-	-	-	-	(187,763)	(977,233)
	-	-	6,712	-	-	-
Excess of revenue over expenses (expenses over revenue)						
	\$ (9)	\$ (21)	\$ (14)	\$ 3,724	\$ (36,924)	\$ (117,311)