

Financial Statements of

**RESOLVE COUNSELLING
SERVICES CANADA**

Year ended March 31, 2018



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INDEPENDENT AUDITORS' REPORT

To the Members of Resolve Counselling Services Canada

We have audited the accompanying financial statements of Resolve Counselling Services Canada, which comprise the statement of financial position as at March 31, 2018, 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 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 as at March 31, 2018 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

Kingston, Canada

June 20, 2018

RESOLVE COUNSELLING SERVICES CANADA

Financial Statements

Year ended March 31, 2018

Financial Statements	Page
Statement of Financial Position	1
Statement of Operations and Changes in Fund Balances	2
Statement of Cash Flows	3
Notes to Financial Statements	4
Schedule of Operating Fund Statement of Revenue and Expenses by Program (unaudited)	12

RESOLVE COUNSELLING SERVICES CANADA

Statement of Financial Position

March 31, 2018, with comparative information for 2017

	Operating Fund	Family Life Enrichment Fund	Capital Fund	2018	2017
Assets					
Current assets:					
Cash and cash equivalents	\$ 440,149	\$ 32,894	\$ 283,862	\$ 756,905	\$ 971,814
Accounts receivable (note 2)	192,786	-	1,469	194,255	138,792
Prepaid expenses	12,036	-	-	12,036	9,797
Due (to) from other funds	508,759	-	(508,759)	-	-
Investments and marketable securities	-	-	170,000	170,000	-
	1,153,730	32,894	(53,428)	1,133,196	1,120,403
Capital assets (note 3)	-	-	604,582	604,582	650,224
Trust assets:					
Cash	223,091	-	-	223,091	209,129
	\$ 1,376,821	\$ 32,894	\$ 551,154	\$ 1,960,869	\$ 1,979,756
Liabilities and Fund Balances					
Current liabilities:					
Accounts payable and accrued liabilities (note 4)	\$ 187,420	\$ -	\$ 7,440	\$ 194,860	\$ 137,088
Current portion of long-term debt (note 5)	-	-	8,385	8,385	8,013
Deferred revenue (note 6)	45,179	-	-	45,179	65,106
	232,599	-	15,825	248,424	210,207
Long-term debt (note 5)	-	-	115,723	115,723	124,106
Deferred capital contributions (note 7)	-	-	32,931	32,931	34,807
Trust liability:					
Client funds	223,091	-	-	223,091	209,129
Fund balances:					
Investment in capital assets (note 8)	-	-	447,543	447,543	483,298
Internally restricted (note 9)	884,131	17,877	(60,868)	841,140	866,192
Internally restricted - EAP Contingency	37,000	-	-	37,000	37,000
Internally restricted - endowment	-	15,017	-	15,017	15,017
	921,131	32,894	386,675	1,340,700	1,401,507
Commitments (note 12)					
Contingent liabilities (note 13)					
	\$ 1,376,821	\$ 32,894	\$ 551,154	\$ 1,960,869	\$ 1,979,756

See accompanying notes to financial statements.

On behalf of the Board:

Director

Director

RESOLVE COUNSELLING SERVICES CANADA

Statement of Operations and Changes in Fund Balances

Year ended March 31, 2018, with comparative information for 2017

	Operating Fund	Family Life Enrichment Fund	Capital Fund	2018	2017
Revenue:					
Kingston and District United Way	\$ 119,147	\$ -	\$ -	\$ 119,147	\$ 137,640
Quinte United Way	15,000	-	-	15,000	21,000
Provincial government	864,685	-	-	864,685	849,033
Donations	963,684	-	-	963,684	1,057,254
Municipal grants and subsidies	16,941	-	-	16,941	10,420
Grants	105,472	-	-	105,472	35,386
BIA fees	108,545	-	-	108,545	107,440
Fees for service	524,300	-	-	524,300	602,372
Contract revenue	644,182	-	-	644,182	454,814
Interest	5,891	-	2,037	7,928	7,659
Miscellaneous	114,689	-	1,158	115,847	93,718
Rental income	-	-	70,590	70,590	68,097
Amortization of deferred capital contributions	-	-	1,876	1,876	3,543
Recovery of bad debts	12,726	-	-	12,726	-
	3,495,262	-	75,661	3,570,923	3,448,376
Expenses:					
Salaries	2,107,536	-	-	2,107,536	2,120,624
Benefits	304,156	-	-	304,156	258,427
Equipment maintenance	190,922	-	-	190,922	217,733
Purchased services	241,424	-	-	241,424	164,490
Rent	163,847	-	-	163,847	149,347
Advertising	136,200	-	-	136,200	126,740
Professional fees	88,488	-	-	88,488	83,315
Dues	50,876	-	-	50,876	55,361
Travel	61,147	-	-	61,147	50,198
Telephone	58,241	-	-	58,241	48,382
Supplies	48,056	-	-	48,056	44,671
Training	37,932	-	-	37,932	32,501
Bank charges	22,053	-	-	22,053	18,431
Bad debts	-	-	-	-	17,856
HST expense	15,917	-	-	15,917	15,119
Utilities	7,380	-	-	7,380	7,301
Miscellaneous	1,312	-	-	1,312	61
Rental expenses - operating	-	-	50,601	50,601	52,945
Rental expenses - amortization	-	-	16,623	16,623	16,621
Amortization of capital assets	-	-	29,028	29,028	34,998
	3,535,487	-	96,252	3,631,739	3,515,121
Excess of expenses over revenue	(40,225)	-	(20,591)	(60,816)	(66,745)
Fund balances, beginning of year	961,356	32,894	407,257	1,401,507	1,468,252
Fund balances, end of year	\$ 921,131	\$ 32,894	\$ 386,666	\$ 1,340,691	\$ 1,401,507

See accompanying notes to financial statements.

RESOLVE COUNSELLING SERVICES CANADA

Statement of Cash Flows

Year ended March 31, 2018, with comparative information for 2017

	2018	2017
Cash provided by (used in):		
Operating activities:		
Excess of expenses over revenue	\$ (60,816)	\$ (66,745)
Items not involving cash:		
Amortization of capital assets	45,651	51,619
Amortization of deferred capital contributions	(1,876)	(3,543)
Change in non-cash operating working capital:		
Accounts receivable	(55,463)	61,381
Prepaid expenses	(2,239)	5,804
Accounts payable and accrued liabilities	57,772	(33,353)
Deferred revenue	(19,927)	41,211
	<u>(36,898)</u>	<u>56,374</u>
Financing activities:		
Repayment of long-term debt	(8,011)	(7,657)
Increase in deferred capital contributions	-	-
Investing activities:		
Purchase of capital assets	-	(36,317)
Purchase of investments and marketable securities	(170,000)	-
	<u>(170,000)</u>	<u>(36,317)</u>
Increase (decrease) in cash and cash equivalents	(214,909)	12,400
Cash and cash equivalents, beginning of year	971,814	959,414
Cash and cash equivalents, end of year	<u>\$ 756,905</u>	<u>\$ 971,814</u>

See accompanying notes to financial statements.

RESOLVE COUNSELLING SERVICES CANADA

Notes to Financial Statements

Year ended March 31, 2018

Resolve Counselling Services Canada (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

Notes to Financial Statements (continued)

Year ended March 31, 2018

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

Notes to Financial Statements (continued)

Year ended March 31, 2018

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.

RESOLVE COUNSELLING SERVICES CANADA

Notes to Financial Statements (continued)

Year ended March 31, 2018

2. Accounts receivable:

	2018		2017	
HST receivable	\$	29,027	\$	30,584
Other		170,358		126,064
		199,385		156,648
Less allowance for doubtful accounts		5,130		17,856
	\$	194,255	\$	138,792

3. Capital assets:

	2018		2017	
	Cost	Accumulated amortization	Net book value	Net book value
Land	\$ 98,308	\$ -	\$ 98,308	\$ 98,308
Building	696,143	208,004	488,139	508,303
Computer equipment	69,569	62,278	7,291	26,178
Furniture and fixtures	21,700	11,935	9,765	11,935
Leasehold improvements	16,554	16,554	-	3,333
Paving	3,611	2,532	1,079	2,167
	\$ 905,885	\$ 301,303	\$ 604,582	\$ 650,224

Cost and accumulated amortization as at March 31, 2017 amounted to \$905,885 and \$255,661, respectively.

4. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of \$1,584 (2017 - \$Nil) which include amounts payable for WSIB.

RESOLVE COUNSELLING SERVICES CANADA

Notes to Financial Statements (continued)

Year ended March 31, 2018

5. Long-term debt:

	2018	2017
Mortgage payable, interest at 4.59%, \$2,309 monthly principal and interest, secured by land and building, due July 2019	\$ 124,108	\$ 132,119
Current portion of long-term debt	8,385	8,013
	\$ 115,723	\$ 124,106

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

2018	\$ 8,385
2019	115,723
	\$ 124,108

Interest on long-term debt of \$5,840 (2017 - \$6,196) 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:

	2018	2017
Family Counselling Services	\$ 22,110	\$ 16,850
Youth	10,155	23,827
Other	12,914	24,429
	\$ 45,179	\$ 65,106

RESOLVE COUNSELLING SERVICES CANADA

Notes to Financial Statements (continued)

Year ended March 31, 2018

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.

	2018	2017
Balance, beginning of year	\$ 34,807	\$ 38,350
Less: amounts amortized to revenue	(1,876)	(3,543)
	\$ 32,931	\$ 34,807

8. Investment in capital assets:

Investment in capital assets is calculated as follows:

	2018	2017
Capital assets	\$ 604,582	\$ 650,224
Amounts financed by:		
Deferred capital contributions	(32,931)	(34,807)
Long-term debt	(124,108)	(132,119)
	\$ 447,543	\$ 483,298

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

Notes to Financial Statements (continued)

Year ended March 31, 2018

10. Interest in co-tenancy:

The Organization is a party to a co-tenancy agreement with United Way of KFL&A. The co-tenancy, known as 417 Bagot Group, acquired and developed a property that is used to provide office facilities for non-profit organizations.

The Organization has a 50% (2017 - 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, Ministry of Children and Youth Services, and 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:

- (a) 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.
- (b) The Organization rents its premises in Ottawa under a lease agreement that expires on April 30, 2020. The annual rent is \$22,000.
- (c) The Organization rents its premises in Napanee under a lease agreement. The annual rent is \$11,700.
- (d) The Organization rents its premises in Belleville under a lease agreement. The annual rent is \$12,600.
- (e) The Organization rents its premises in Whitby under a lease agreement. The annual rent is \$9,780.

RESOLVE COUNSELLING SERVICES CANADA

Notes to Financial Statements (continued)

Year ended March 31, 2018

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 2017.

(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 cash and 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.

(c) Interest rate risk:

The Organization is exposed to interest rate risk on its fixed-rate financial instruments. Fixed-rate instruments subject the Organization to a fair value risk.

RESOLVE COUNSELLING SERVICES CANADA

(OPERATING AS K3C COUNSELLING CENTRES)

Operating Fund Statement of Revenue and Expenses by Program

Year ended March 31, 2018, with comparative information for 2017

(Unaudited)

	Agency Services	Family Counselling	Employee Assistance Program	Residential Placement Advisory Committee	Women's Counselling	Credit Counselling Services
Revenue:						
Kingston District United Way	\$ -	\$ 79,445	\$ -	\$ -	\$ -	\$ -
Quinte United Way	-	-	-	-	-	-
Provincial government	12,482	-	-	37,549	249,448	-
Donations	6,982	2,465	-	-	-	935,637
Municipal grants and subsidies	-	-	-	-	-	-
Grants	9,243	23,963	-	-	-	31,033
BIA fees	-	-	-	-	-	108,545
Fees for service	-	13,239	-	-	-	466,829
Contract revenue	-	-	644,182	-	-	-
Interest	5,891	-	-	-	-	-
Miscellaneous	30,805	54,793	11,510	-	420	13,237
Recovery of bad debts	12,726	-	-	-	-	-
	78,129	173,905	655,692	37,549	249,868	1,555,281
Expenses						
Salaries	365,305	152,809	252,476	26,505	189,329	623,930
Benefits	44,494	22,718	36,565	3,646	25,863	99,326
Equipment maintenance	141,742	-	1,014	-	-	33,205
Purchased services	35,515	1,840	184,020	673	691	12,955
Rent	13,457	6,587	10,537	3,600	12,600	72,547
Advertising	54,399	277	2,795	-	899	71,549
Professional fees	68,987	-	-	-	-	8,301
Dues	1,066	839	1,139	402	2,361	41,286
Travel	10,565	560	3,515	1,292	7,311	22,261
Telephone	52,449	-	995	-	600	81
Supplies	11,275	200	1,101	329	1,163	26,574
Training	942	307	459	-	582	5,238
Bank charges	10,216	-	-	-	-	8,004
Bad debt expense	-	-	-	-	-	-
HST expense	15,917	-	-	-	-	-
Utilities	(992)	-	-	-	-	3,600
Miscellaneous	1,149	-	73	-	-	55
	826,486	186,137	494,689	36,447	241,399	1,028,912
Excess of revenue over expenses (expenses over revenue) before transfers						
	(748,357)	(12,232)	161,003	1,102	8,469	526,369
Program recoveries	700,026	-	-	-	-	170,845
Departmental transfers	-	(53,533)	(140,856)	(1,791)	(8,880)	(443,337)
DMS transfers	-	-	-	-	-	(170,845)
	700,026	(53,533)	(140,856)	(1,791)	(8,880)	(443,337)
Excess of revenue over expenses (expenses over revenue)						
	\$ (48,331)	\$ (65,765)	\$ 20,147	\$ (689)	\$ (411)	\$ 83,032

RESOLVE COUNSELLING SERVICES CANADA

(OPERATING AS K3C COUNSELLING CENTRES)

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

Year ended March 31, 2018, with comparative information for 2017

(Unaudited)

	Adult Protective Services Program	Student Trusteeship	Children & Youth	Belleville Trusteeship	Partner Assault Program (Kingston)	Partner Assault Program (Napane)
Revenue:						
Kingston District United Way	\$ -	\$ -	\$ 39,702	\$ -	\$ -	\$ -
Quinte United Way	-	-	-	15,000	-	-
Provincial government	181,380	-	-	10,270	190,328	59,478
Donations	-	-	18,600	-	-	-
Municipal grants and subsidies	-	16,941	-	-	-	-
Grants	-	-	15,667	18,786	-	-
BIA fees	-	-	-	-	-	-
Fees for service	-	-	5,800	9,920	20,851	7,661
Contract revenue	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Miscellaneous	210	-	355	-	-	-
Recovery of bad debts	-	-	-	-	-	-
	181,590	16,941	80,124	53,976	211,179	67,139
Expenses						
Salaries	130,206	4,235	71,005	18,789	139,631	50,749
Benefits	17,660	524	9,868	1,918	21,698	7,356
Equipment maintenance	2,100	-	-	-	9,775	1,000
Purchased services	-	-	-	-	240	155
Rent	11,400	-	4,177	3,079	15,000	1,800
Advertising	940	-	102	-	1,994	-
Professional fees	-	-	-	-	11,200	-
Dues	1,100	-	786	-	1,557	211
Travel	4,170	-	77	374	2,727	3,613
Telephone	1,200	-	-	-	1,500	700
Supplies	1,379	-	240	3,719	1,550	527
Training	1,440	-	27	20,381	413	113
Bank charges	-	-	-	1,433	2,400	-
Bad debt expense	-	-	-	-	-	-
HST expense	-	-	-	-	-	-
Utilities	700	-	-	-	1,500	950
Miscellaneous	-	-	-	-	-	-
	172,295	4,759	86,282	49,693	211,185	67,174
Excess of revenue over expenses (expenses over revenue) before transfers						
	9,295	12,182	(6,158)	4,283	(6)	(35)
Program recoveries						
Departmental transfers	(10,095)	-	(24,588)	(6,180)	-	-
DMS transfers	-	-	-	-	-	-
	(10,095)	-	(24,588)	(6,180)	-	-
Excess of revenue over expenses (expenses over revenue)						
	\$ (800)	\$ 12,182	\$ (30,746)	\$ (1,897)	\$ (6)	\$ (35)

RESOLVE COUNSELLING SERVICES CANADA

(OPERATING AS K3C COUNSELLING CENTRES)

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

Year ended March 31, 2018, with comparative information for 2017

(Unaudited)

	Family Court Support Worker Kingston	Family Court Support Worker Napanee	Youth in Transition Worker	Consult & Educational Services	2018 Total	2017 Total
Revenue:						
Kingston District United Way	\$ -	\$ -	\$ -	\$ -	\$ 119,147	\$ 137,640
Quinte United Way	-	-	-	-	15,000	21,000
Provincial government	32,500	16,250	75,000	-	864,685	849,033
Donations	-	-	-	-	963,684	1,057,254
Municipal grants and subsidies	-	-	-	-	16,941	10,420
Grants	-	-	-	6,780	105,472	35,386
BIA fees	-	-	-	-	108,545	107,440
Fees for service	-	-	-	-	524,300	602,372
Contract revenue	-	-	-	-	644,182	454,814
Interest	-	-	-	-	5,891	4,765
Miscellaneous	-	-	105	3,254	114,689	93,509
Recovery of bad debts	-	-	-	-	12,726	-
	32,500	16,250	75,105	10,034	3,495,262	3,373,633
Expenses						
Salaries	21,929	10,499	44,125	6,014	2,107,536	2,120,624
Benefits	3,567	1,782	7,171	-	304,156	258,427
Equipment maintenance	-	-	2,086	-	190,922	217,733
Purchased services	-	-	5,335	-	241,424	164,490
Rent	2,700	1,944	4,200	218	163,846	149,347
Advertising	384	538	325	1,998	136,200	126,740
Professional fees	-	-	-	-	88,488	83,315
Dues	82	47	-	-	50,876	55,361
Travel	-	382	4,198	102	61,147	50,198
Telephone	-	-	716	-	58,241	48,382
Supplies	-	-	-	-	48,057	44,671
Training	-	490	236	7,304	37,932	32,501
Bank charges	-	-	-	-	22,053	18,431
Bad debt expense	-	-	-	-	-	17,856
HST expense	-	-	-	-	15,917	15,119
Utilities	622	350	650	-	7,380	7,301
Miscellaneous	-	-	-	35	1,312	61
	29,284	16,032	69,042	15,671	3,535,487	3,410,557
Excess of revenue over expenses (expenses over revenue) before transfers						
	3,216	218	6,063	(5,637)	(40,225)	(36,924)
Program recoveries						
Departmental transfers	(3,217)	(215)	(6,086)	(1,248)	(700,026)	(581,111)
DMS transfers	-	-	-	-	(170,845)	(187,763)
	(3,217)	(215)	(6,086)	(1,248)	-	-
Excess of revenue over expenses (expenses over revenue)						
	\$ (1)	\$ 3	\$ (23)	\$ (6,885)	\$ (40,225)	\$ (36,924)