

PLAN INSTITUTE FOR CITIZENSHIP AND DISABILITY

FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2017

Stated in Canadian Funds

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MANAGEMENT’S RESPONSIBILITY

To the Stakeholders of Plan Institute for Citizenship and Disability

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

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

The Board of Directors is composed primarily of directors who are neither management nor employees of Plan Institute for Citizenship and Disability (the “Institute”). The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual financial statements. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board is also responsible for recommending the appointment of the Institute’s external auditors.

Clearline Chartered Professional Accountants, an independent firm of Chartered Professional Accountants, is appointed by the Board of Directors to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Board of Directors and management to discuss their audit findings.

September 20, 2017

“Timothy Ames”

Executive Director

“Jessika Grant”

Manager of Finance

INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of Plan Institute for Citizenship and Disability

We have audited the statement of financial position of Plan Institute for Citizenship and Disability (the "Institute") as at March 31, 2017 and the statements of operations and changes in fund balances and cash flows for the year then ended. These financial statements are the responsibility of the Institute's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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.

Auditor's 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 auditor's 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, 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

In common with many not-for-profit organizations, Institute may derive revenue in the form donations, the completeness of which is not susceptible to satisfactory verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of Institute. Therefore, we were not able to determine whether any adjustments might be necessary to donated revenue, increase (decrease) in resources and cash flows from operations for the years ended March 31, 2017 and March 31, 2016, current assets as at March 31, 2017 and 2016, and net assets as at April 1, 2016 and 2015 and March 31, 2017 and 2016. Our audit opinion on the financial statements for the year ended March 31, 2017 was modified accordingly because of the possible effects of this scope limitation.

Qualified 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 Institute as at March 31, 2017, and the results of its operations and its cash flows for the year ended March 31, 2017, in accordance with Canadian accounting standards for not-for-profit organizations.

September 20, 2017
Vancouver, BC


CHARTERED PROFESSIONAL ACCOUNTANTS

AS AT MARCH 31, 2017

STATEMENT OF FINANCIAL POSITION

	Operating Fund	Project Fund	Total 2017	Total 2016
ASSETS				
Current Assets				
Cash	\$ 45,394	\$ 292,073	\$ 337,467	\$ 127,956
Term deposit	630	-	630	618
Accounts receivable	5,864	-	5,864	86,917
Inventory (4)	17,665	-	17,665	6,376
Prepaid expenses	11,144	-	11,144	26,214
	80,697	292,073	372,770	248,081
Non-current Assets				
Equipment (9)	23,268	3,748	27,016	1,928
Long-term investments (5)	-	-	-	1
	23,268	3,748	27,016	1,929
	\$ 103,965	\$ 295,821	\$ 399,786	\$ 250,010
LIABILITIES				
Current Liabilities				
Accounts payable and accrued liabilities	\$ 42,826	\$ 67,118	\$ 109,944	\$ 66,649
Deferred revenue	-	4,905	4,905	49,475
Deferred contributions (Schedule 1) (8)	-	223,798	223,798	101,960
Current portion of long-term debt (10)	2,602	-	2,602	-
	45,428	295,821	341,249	218,084
Non-current Liabilities				
Obligation under capital lease (10)	9,540	-	9,540	-
Promissory note payable (6)	150,000	-	150,000	-
	159,540	-	159,540	-
FUND BALANCES				
Invested in equipment	23,268	3,748	27,016	1,928
Unrestricted	(124,271)	(3,748)	(128,019)	29,998
	(101,003)	-	(101,003)	31,926
	\$ 103,965	\$ 295,821	\$ 399,786	\$ 250,010

Nature of operations (1) Income tax status (12)

The financial statements were approved by the Board of Directors on September 20, 2017 and were signed on its behalf by:

“Ted Kuntz”

 Director

“Bosang Lee”

 Director

FOR THE YEAR ENDED MARCH 31, 2017

STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCES

	Note	Operating Fund	Project Fund	Total 2017	Total 2016
RECEIPTS					
Projects (<i>Schedule 2</i>)		\$ -	\$ 504,767	\$ 504,767	\$ 307,498
Training and consulting		151,049	-	151,049	226,927
Donations		7,117	-	7,117	756
Learning products		4,126	-	4,126	6,241
Interest		272	-	272	161
Product Development		-	-	-	10,250
		162,564	504,767	667,331	551,833
EXPENDITURES					
Personnel		119,764	306,292	426,056	207,883
Contractors and consultants		27,437	174,760	202,197	147,967
Office and administration		140,931	20,449	161,380	190,504
Meetings and travel		4,166	2,604	6,770	8,597
Amortization	(9)	3,195	662	3,857	593
		295,493	504,767	800,260	555,544
Deficiency of Receipts over Expenditures		(132,929)	-	(132,929)	(3,711)
Fund balances – beginning of year		31,926	-	31,926	35,637
Fund Balances – End of Year		\$ (101,003)	\$ -	\$ (101,003)	\$ 31,926

FOR THE YEAR ENDED MARCH 31, 2017

STATEMENT OF CASH FLOWS

	Operating Fund	Project Fund	Total 2017	Total 2016
OPERATING ACTIVITIES				
Projects income	\$ -	\$ 509,492	\$ 509,492	\$ 193,030
Training and consulting	106,479	-	106,479	266,927
Learning Products	7,907	-	7,907	16,289
Interest	260	-	260	161
Donations	50	-	50	756
Product development	-	-	-	10,250
Meetings and travel	(4,413)	(2,604)	(7,017)	(6,547)
Office and administration	(98,942)	(14,357)	(113,299)	(219,331)
Contractors and consulting	(18,386)	(117,107)	(135,493)	(131,182)
Personnel	(105,831)	(195,467)	(301,298)	(244,063)
	(112,876)	179,957	67,081	(113,710)
INVESTING ACTIVITIES				
Purchase of equipment	(9) (3,160)	(4,410)	(7,570)	(1,089)
	(3,160)	(4,410)	(7,570)	(1,089)
FINANCING ACTIVITIES				
Promissory note payable	(6) 150,000	-	150,000	-
Redemption of term deposits	-	-	-	(8)
	150,000	-	150,000	(8)
NET INCREASE (DECREASE) IN CASH				
	33,964	175,547	209,511	(114,807)
Cash, beginning of year	11,430	116,526	127,956	242,763
Cash, End of Year	\$ 45,394	\$ 292,073	\$ 337,467	\$ 127,956

PLAN INSTITUTE FOR CITIZENSHIP AND DISABILITY

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2017

1) Nature of operations

Plan Institute for Citizenship and Disability (the "Institute") is incorporated under the Canada Corporations Act and is a registered charity under the Income Tax Act. The Institute is dedicated to improving the lives of people with disabilities and enriching their communities by creating opportunities to form mutually beneficial relationships and partnerships. The Institute provides training, consultations, learning products, resource materials, and strategic organization support for its constituents. The members of the Institute are the Directors of Planned Lifetime Advocacy Network ("PLAN").

2) Summary of significant accounting policies

a) Basis of presentation

The financial statements were prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations ("ASNPO").

b) Fund accounting

The Institute follows the deferral method of accounting for contributions.

Receipts and expenditures related to administrative activities are reported in the Operating Fund.

Receipts and expenditures related to project activities are reported in the Project Fund. Project fund balances are restricted amounts, and are not available for general operating purposes.

c) Revenue recognition

Donations are recognized as receipts when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Deferred contributions and deferred revenue are recognized as revenue to the extent that corresponding expenditures have been incurred.

d) Measurement uncertainty

The preparation of these 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 revenues and expenses during the reporting period.

Significant areas that require estimates as the basis for determining the stated amounts include assumptions related to accounts payable and accrued liabilities, deferred revenue, deferred contributions, useful lives of equipment, the fair value of contributed equipment, valuation of inventory and project recoveries.

The Institute bases its estimates and assumptions on current facts, historical experience, and various other factors that it believes to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities, and the accrual of costs and expenses that are not readily apparent from other sources. These estimates require extensive judgment about the nature, cost, and timing of the work to be completed and may change.

The actual results experienced by the Institute may differ materially from the Institute's estimates. To the extent there are differences between the estimates and the actual results, future results of operations will be affected.

PLAN INSTITUTE FOR CITIZENSHIP AND DISABILITY

NOTES TO FINANCIAL STATEMENTS YEAR ENDED MARCH 31, 2017

e) Deferred contributions

Funds received for which corresponding expenditures have not been incurred are recorded as deferred contributions in accordance with the deferral method of accounting for not-for-profit organizations. In addition, when a project is completed during the fiscal year, any surplus or deficit for that project is recognized as revenue in the period. An interfund transfer to the Operating Fund is booked to transfer the surplus, if any, in the Project Fund.

f) Cash

Cash consists of cash on hand, deposits in banks and highly liquid investments with an original maturity of three months or less.

g) Equipment

Amortization of equipment is calculated on a declining-balance basis at the following annual rates:

Computers: 30% to 50%

Equipment: 20% to 30%

Institute regularly reviews its equipment to eliminate obsolete items. Equipment is amortized at half the normal rate in the year of acquisition and is not amortized in the year of disposal.

h) Allocation of expenditures

The Institute allocates staff time (e.g. administration, project management) and operational expenses (e.g. rent, equipment use) directly related to projects on the basis of time and usage. When a project is completed during the fiscal year, any surplus is recognized as revenue in the period. An interfund transfer to the Operating Fund is booked to transfer the surpluses, if any, in the Project Fund.

i) Contributed services

Volunteers contribute time each year to assist the Institute in carrying out its activities. Because of the difficulty in determining the fair value, contributed services are not recognized in these financial statements.

PLAN INSTITUTE FOR CITIZENSHIP AND DISABILITY

NOTES TO FINANCIAL STATEMENTS YEAR ENDED MARCH 31, 2017

3) Financial instruments

All financial instruments are initially recorded at their fair market value, less significant associated transaction costs. Subsequently, publically traded fixed income securities are measured at their fair value. All loans and receivables are subsequently measured at their amortized cost using the effective interest method, while all other financial instruments are subsequently measured at fair value. Any unrealized gains or losses associated with subsequent measurements are recognized immediately in net excess of revenue over expenses. Unless otherwise noted, the fair value of these financial instruments approximate their carrying values due to their short-term maturity.

a) Credit risk

Credit risk refers to the risk that a counterparty may default on its obligations resulting in a financial loss to Institute. Institute is exposed to credit risk with respect to its accounts receivable. Institute monitors and assesses, on a continual basis, the accounts receivable to and impairs any amounts that are not collectible.

b) Currency risk

Currency risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Institute holds all funds in Canadian dollars and therefore is not exposed to foreign currency risk.

c) Interest rate risk

The Institute is not exposed to significant interest rate price risk due to the short-term maturity and nature of its monetary assets and liabilities.

d) Liquidity risk

Liquidity risk is the risk that the Institute cannot meet a demand for cash or fund its obligations as they come due. The Institute manages liquidity risk by continuously monitoring cash flow. Management believes that the Institute is not significantly exposed to liquidity risks.

As at March 31, 2017, Institute holds unrestricted cash totalling \$45,394 to settle current operating fund liabilities totalling \$45,828, in addition to restricted cash totalling \$292,073 to settle current project fund liabilities totalling \$295,821; accordingly, Institute is moderately exposed to liquidity risk.

4) Inventory

Inventory is measured at the lower of cost or net realizable value. Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. Inventory is comprised of books, and includes all costs to purchase, convert, and bring the inventories to their present location and condition. Cost is determined using the weighted-average cost formula. Inventory valuation reserves are maintained for inventory that is slow moving or obsolete. As at March 31, 2017, Institute held finished goods inventory with a carrying value of \$17,665 (2016 - \$6,376).

PLAN INSTITUTE FOR CITIZENSHIP AND DISABILITY

NOTES TO FINANCIAL STATEMENTS YEAR ENDED MARCH 31, 2017

5) Long-term investments

709972 Canada Ltd., formerly, Tyze Personal Networks Ltd., (“Tyze”) was a provincially incorporated profit-oriented organization that provided secure, online personal networks of support that result in better health outcomes and full lives of people experiencing life challenges.

Tyze was incorporated on December 29, 2008. On June 19, 2009, the Institute transferred intellectual property rights and the web application related to the Web 2.0 project to Tyze at \$100 in exchange for 50% ownership of Tyze through the issuance of 1,000,000 Class A voting common shares. During the year ended March 31, 2015, the assets of Tyze were sold to a third party. During the year ended March 31, 2017 Tyze was dissolved and Institute’s investment in Tyze has been impaired to \$nil.

6) Related party transactions

Related party transactions and balances not disclosed elsewhere in the financial statements are as follows:

	Total 2017	Total 2016
RECEIPTS		
Training and consulting	\$ 46,330	\$ 223,103
Office and administration	120,000	-
	\$ 166,330	\$ 223,103
EXPENDITURES		
Premises and administration fees	\$ 36,000	\$ 108,000
Projects	19,190	-
Consulting	1,350	-
	\$ 56,540	\$ 108,000

All related party transaction occurred with Planned Lifetime Advocacy Network (“PLAN”). PLAN is a registered charity whose members include the board of directors of Institute; accordingly, the PLAN is a related party.

- Included in deferred revenue as at March 31, 2016 is \$40,000 advanced from Institute for consulting services performed in fiscal 2017. No related party advances are included in deferred revenue as at March 31, 2017.
- Included in accounts receivable is \$293 (2016 - \$nil) owed from PLAN.
- Included in accounts payable and accrued liabilities is \$18,920 (2016 - \$2,422) owed to PLAN.
- During the year ended March 31, 2017, Institute received donated equipment from PLAN with a fair value of \$7,076.

These transactions are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

7) Promissory note payable

Pursuant to a promissory note entered into on March 29, 2017, Institute received a promissory note totalling \$150,000 from PLAN. The promissory note is unsecured, non-interest bearing, and matures on March 31, 2019. As at March 31, 2017 the carrying value of the promissory note was \$150,000.

PLAN INSTITUTE FOR CITIZENSHIP AND DISABILITY

NOTES TO FINANCIAL STATEMENTS YEAR ENDED MARCH 31, 2017

8) Deferred Contributions

	March 31, 2017	March 31, 2016
Project funds		
Project Restricted Funds	\$ 189,947	66,020
Externally Restricted Funds	33,851	-
Internally Restricted Funds	-	35,940
Total	\$ 223,798	101,960

Deferred contributions consist of internally and externally restricted funds, as well as externally restricted project funding. Project and externally restricted funds are restricted as per the terms of the related contractual agreement. Internally restricted funds are allocated at the discretion of Institute's management.

9) Equipment

	Computer and Equipment
COST OR DEEMED COST	
Balance at April 1, 2015	\$ 1,685
Additions	1,089
Balance at March 31, 2016	2,774
Additions	28,945
Balance at March 31, 2017	\$ 31,719

DEPRECIATION

Balance at April 1, 2015	\$ 253
Depreciation for the year	593
Balance at March 31, 2016	846
Depreciation for the year	3,857
Balance at March 31, 2017	\$ 4,703

CARRYING AMOUNTS

At March 31, 2016	\$ 1,928
At March 31, 2017	\$ 27,016

Computer and equipment are stated, in the statement of financial position, at cost less accumulated depreciation and accumulated impairment losses.

During the year ended March 31, 2017 PLAN donated equipment to Institute. The contributed equipment has been recognized as an addition to computers and equipment at the fair value of \$7,067 (see Note 7).

Included in computers and equipment is a leased copier with a cost of \$14,309, accumulated amortization of \$1,431 (see Note 10).

PLAN INSTITUTE FOR CITIZENSHIP AND DISABILITY

NOTES TO FINANCIAL STATEMENTS YEAR ENDED MARCH 31, 2017

10) Obligations under capital lease

During the year ended March 31, 2017 Institute entered into a lease agreement for a photocopier, which meets the definition of a capital lease. The lease is repayable in monthly, non-interest bearing payments of \$217 for a term of 66 months, maturing on November 15, 2021, and is secured against the equipment under lease.

	March 31, 2017	March 31, 2016
Copier lease	\$ 12,142	\$ -
Amounts payable within one year	(2,602)	-
	<u>\$ 9,540</u>	<u>\$ -</u>

Total payments of obligations under capital lease are as follows for the fiscal years ended:

2018	\$ 2,602
2019	2,602
2020	2,602
2021	2,602
2022	1,734
	<u>\$ 12,142</u>

11) Fund management

The Institute's objective when managing its funds is to ensure sufficient funds are available to meet its obligations and to safeguard the Institute's ability to continue as a going concern so that it can continue to improve the lives of people with disabilities and enrich their communities to form mutually beneficial relationships and partnerships. The Institute intends to achieve this objective through continued training, consultations, and cost control.

12) Income tax status

The Institute is registered as a Charitable Organization with the Charitable and Not-for-Profit Organization Section of the Canada Revenue Agency, and as such, it is not liable for income taxes.

For the year ended March 31, 2017, the Institute has met the disbursement requirement to disburse 3.5% of all assets not currently used in charitable activities or administration if these assets exceed a threshold of \$100,000, as the Institute did not hold any assets not currently used in charitable activities or administration.

PLAN INSTITUTE FOR CITIZENSHIP AND DISABILITY

AS AT MARCH 31, 2017

SCHEDULE OF DEFERRED CONTRIBUTIONS

	MSS ⁽ⁱ⁾	BCANDS S&S ⁽ⁱⁱ⁾	SiG ⁽ⁱⁱⁱ⁾	ESDC FP Tool ^(iv)	VF ^(v)	RDSP.com ^(vi)	TLM 2016 ^(vii)	LFBC ^(viii)	MSDI ^(ix)	ESDC RDSP Ph7-9 ^(x)	Disability Planning Helpline ^(xi)	Total
DEFERRED CONTRIBUTIONS												
Opening, April 1, 2016	\$ -	\$ -	\$ -	\$ 66,020	\$ -	\$ 15,423	\$ 18,071	\$ -	\$ -	\$ -	\$ 2,446	\$ 101,960
Contributions	106,112	30,000	-	235,219	123,063	-	-	17,500	-	80,860	-	592,754
Disbursements	(70,741)	(15,386)	-	(175,835)	(121,331)	(15,423)	(18,071)	(4,675)	-	(80,860)	(2,446)	(504,768)
Subtotal	\$ 35,371	\$ 14,614	\$ -	\$ 125,405	\$ 1,732	\$ -	\$ -	\$ 12,825	\$ -	\$ -	\$ -	\$ 189,946
Externally restricted												33,852
Closing, March 31, 2017												\$ 223,798

	MSS ⁽ⁱ⁾	VF S&S ^(xii)	SiG ⁽ⁱⁱⁱ⁾	ESDC FP Tool ^(iv)	VF ^(v)	RDSP.com ^(vi)	TLM 2016 ^(vii)	LFBC ^(viii)	MSDI ^(ix)	ESDC RDSP Ph7-9 ^(x)	Disability Planning Helpline ^(xi)	Total
DEFERRED CONTRIBUTIONS												
Opening, April 1, 2015	\$ -	\$ 66,072	\$ 1,223	\$ 165,357	\$ -	\$ -	\$ -	\$ -	\$ 16,848	\$ -	\$ -	\$ 249,500
Contributions	-	11,000	-	-	-	15,423	-	-	-	211,601	-	238,024
Disbursements	-	(62,072)	-	(99,337)	-	-	-	-	-	(211,601)	(12,554)	(385,564)
Surplus allocation	-	(15,000)	(1,223)	-	-	-	18,071	-	(16,848)	-	15,000	-
Closing, March 31, 2016	\$ -	\$ -	\$ -	\$ 66,020	\$ -	\$ 15,423	\$ 18,071	\$ -	\$ -	\$ -	\$ 2,446	\$ 101,960

i. May and Stanley Smith Charitable Trust – General Program Support

ii. BC Aboriginal Network on Disability Society – Safe and Secure Indigenous

iii. SiG National – Systems Change Workshop

iv. Employment and Social Development Canada – Future Planning Tool

v. Vancouver Foundation – e150 & Access RDSP

vi. Internal Restriction – Funds Plan Institute management set aside to be used towards updating websites, including RDSP.com

vii. Internal Restriction - Funds Plan Institute management set aside to be used towards Thinking Like a Movement

viii. Law Foundation of BC – Wills Trusts & Estates Online

ix. Ministry of Social Development and Innovation

x. Employment and Social Development Canada- RDSP Outreach Phases 7-9

xi. Internal Restriction – Funds Plan Institute management set aside to be used towards costs of running the helpline

xii. Vancouver Foundation – Safe and Secure Expanded Edition

PLAN INSTITUTE FOR CITIZENSHIP AND DISABILITY

FOR THE YEAR ENDED MARCH 31, 2017

SCHEDULE OF PROJECT EXPENDITURES

	MSS	BCANDS S&S	SIG	ESDC FP Tool	VF	RDSP.com	TLM 2016	LFBC	MSDI	ESDC RDSP Ph7-9	Disability Planning Helpline	Total
PROJECT EXPENDITURES												
March 31, 2017												
Personnel	\$ 59,281	\$ 12,000	\$ -	\$ 67,000	\$ 92,913	\$ 5,813	\$ 18,071	\$ 4,500	\$ -	\$ 46,714	\$ -	\$ 306,292
Consultants	11,460	1,664	-	108,780	16,271	-	-	175	-	34,146	2,264	174,760
Office and administration	-	-	-	55	10,603	-	-	-	-	-	182	10,840
Communications	-	-	-	-	-	9,609	-	-	-	-	-	9,609
Meeting and travel	-	1,722	-	-	882	-	-	-	-	-	-	2,604
Amortization	-	-	-	-	662	-	-	-	-	-	-	662
Total	\$ 70,741	\$ 15,386	\$ -	\$ 175,835	\$ 121,331	\$ 15,422	\$ 18,071	\$ 4,675	\$ -	\$ 80,860	\$ 2,446	\$ 504,767

	MSS	BCANDS S&S	SIG	ESDC FP Tool	VF	RDSP.com	TLM 2016	LFBC	MSDI	ESDC RDSP Ph7-9	Disability Planning Helpline	Total
PROJECT EXPENDITURES												
March 31, 2016												
Personnel	\$ -	\$ 7,180	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,982	\$ -	\$ 132,162
Consultants	-	10,263	-	49,337	-	-	-	-	-	58,554	12,199	130,353
Publishing expense	-	42,134	-	-	-	-	-	-	-	-	-	42,134
Office and administration	-	1,413	-	-	-	-	-	-	-	-	355	1,768
Communications	-	620	-	-	-	-	-	-	-	-	-	620
Meetings and travel	-	462	-	-	-	-	-	-	-	-	-	462
Total	\$ -	\$ 62,072	\$ -	\$ 99,337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133,536	\$ 12,554	\$ 307,499