

# **PLAN INSTITUTE FOR CITIZENSHIP AND DISABILITY**

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED MARCH 31, 2018**

Stated in Canadian Funds

## TABLE OF CONTENTS

Management’s Responsibility .....	i
Independent Auditor’s Report .....	ii
Statement of Financial Position .....	1
Statement of Operations and Changes in Fund Balances.....	2
Statement of Cash Flows .....	3
Notes to Financial Statements for the Year Ended March 31, 2018 .....	4
1) Nature of operations .....	4
2) Summary of significant accounting policies .....	4
3) Financial instruments .....	6
4) Accounts receivable.....	6
5) Inventory .....	6
6) Related party transactions .....	7
7) Promissory note payable.....	7
8) Deferred Contributions .....	7
9) Equipment .....	8
10) Obligations under capital lease .....	9
11) Fund management .....	9
12) Income tax status .....	9
Schedule of Deferred Contributions .....	10
Schedule of Project Expenditures .....	11

**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 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 external auditors.

Clearline, 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 12, 2018

*“Tim 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, 2018 and the statements of operations and changes in fund balances and cash flows for the year 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.

### *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, Plan Institute for Citizenship and Disability derives its revenue in the form of donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of Plan Institute for Citizenship and Disability. Therefore, we were not able to determine whether any adjustments might be necessary to donation revenue, excess of receipts over expenditures, and cash flows from operations for the years ended March 31, 2018 and 2017, current assets as at March 31, 2018 and 2017, and net assets as at April 1 and March 31 for both the 2018 and 2017 years. 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, 2018, and the results of its operations and its cash flows for then year ended in accordance with Canadian generally accepted accounting principles.

September 12, 2018  
Vancouver, BC

  
CHARTERED PROFESSIONAL ACCOUNTANTS

**PLAN INSTITUTE FOR CITIZENSHIP AND DISABILITY**

Statement 1

**AS AT MARCH 31, 2018**

**STATEMENT OF FINANCIAL POSITION**


	Operating Fund	Project Fund	Total 2018	Total 2017
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash	\$ 115,578	\$ 208,608	\$ 324,186	\$ 337,467
Term deposit	631	-	631	630
Accounts receivable	(5) 9,573	13,521	23,094	5,864
Inventory	(4) 14,840	-	14,840	17,665
Prepaid expenses	11,101	-	11,101	11,144
	151,723	222,129	373,852	372,770
<b>Non-current Assets</b>				
Capital assets	(9) 18,217	2,624	20,841	27,016
	18,217	2,624	20,841	27,016
	\$ 169,940	\$ 224,753	\$ 394,693	\$ 399,786
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Accounts payable and accrued liabilities	\$ 36,779	\$ 6,382	\$ 43,161	\$ 109,944
Deferred revenue	-	40,705	40,705	4,905
Deferred contributions (Schedule 1)	(8) -	177,666	177,666	223,798
Current portion of long-term debt	(10) 2,602	-	2,602	2,602
	\$ 39,381	\$ 224,753	\$ 264,134	\$ 341,249
<b>Non-current Liabilities</b>				
Obligation under capital lease	(10) \$ 6,938	\$ -	\$ 6,938	9,540
Promissory note payable	(7) -	-	-	150,000
	6,938	-	6,938	159,540
<b>FUND BALANCES</b>				
Invested in equipment	18,217	2,624	20,841	27,016
Unrestricted	105,404	(2,624)	102,780	(128,019)
	123,621	-	123,621	(101,003)
	\$ 169,940	\$ 224,753	\$ 394,693	\$ 399,786

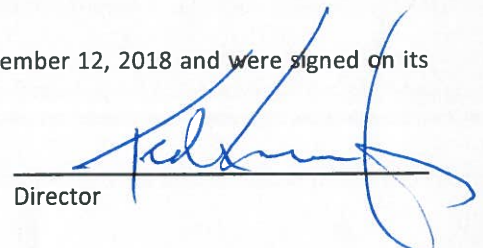
Nature of operations

(1) Income tax status

(12)

The financial statements were approved by the Board of Directors on September 12, 2018 and were signed on its behalf by:

  
Director

  
Director

FOR THE YEAR ENDED MARCH 31, 2018

**STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCES**

	Operating Fund	Project Fund	Total 2018	Total 2017
<b>RECEIPTS</b>				
Projects ( <i>Schedule 2</i> )	\$ -	\$ 577,546	\$ 577,546	\$ 504,767
Corporate and foundational funding	300,000	-	300,000	-
Training and consulting	110,513	-	110,513	151,049
Gaming	55,000	-	55,000	-
Learning products	1,056	-	1,056	4,126
Donations	615	-	615	7,117
Interest	210	-	210	272
	<b>467,394</b>	<b>577,546</b>	<b>1,044,940</b>	<b>667,331</b>
<b>EXPENDITURES</b>				
Personnel	131,455	368,862	500,317	426,056
Contractors and consultants	2,189	185,367	187,556	202,197
Office and administration	97,918	20,398	118,316	161,380
Meetings and travel	5,947	1,794	7,741	6,770
Amortization (9)	5,261	1,125	6,386	3,857
	<b>242,770</b>	<b>577,546</b>	<b>820,316</b>	<b>800,260</b>
<b>Excess (Deficiency) of Receipts over Expenditures</b>	<b>224,624</b>	<b>-</b>	<b>224,624</b>	<b>(132,929)</b>
Fund balances – beginning of year	(101,003)	-	(101,003)	31,926
<b>Fund Balances – End of Year</b>	<b>\$ 123,621</b>	<b>\$ -</b>	<b>\$ 123,621</b>	<b>\$ (101,003)</b>

FOR THE YEAR ENDED MARCH 31, 2018

STATEMENT OF CASH FLOWS

	Total 2018	Total 2017
<b>OPERATING ACTIVITIES</b>		
<b>Excess (Deficiency) of Receipts over Expenditures</b>	\$ 224,624	\$ (132,929)
<b>Items not Affecting Cash</b>		
Amortization on equipment	6,386	3,857
Loss on disposal of equipment	1,732	-
Loss on impairment of asset	-	1
	<b>232,742</b>	<b>(129,071)</b>
<b>Changes on Non-cash Working Capital</b>		
Accounts receivable	(17,230)	81,053
Inventory	2,825	(11,289)
Prepays	43	15,070
Accounts payable and accrued liabilities	(66,784)	43,284
Deferred revenues	35,800	(44,570)
Deferred contributions	(46,132)	121,838
Current portion of long-term debt	-	2,602
	<b>(91,478)</b>	<b>207,988</b>
	<b>141,264</b>	<b>78,917</b>
<b>INVESTING ACTIVITIES</b>		
Purchase of equipment	(1,943)	(28,946)
	<b>(1,943)</b>	<b>(28,946)</b>
<b>FINANCING ACTIVITIES</b>		
Promissory note payable	(150,000)	150,000
Obligation under capital lease	(2,602)	9,540
	<b>(152,602)</b>	<b>159,540</b>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>(13,281)</b>	<b>209,511</b>
Cash, beginning of year	337,467	127,956
<b>Cash, End of Year</b>	<b>\$ 324,186</b>	<b>\$ 337,467</b>



## NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2018

### 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 deferred revenue, deferred contributions, useful lives of capital assets, 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, 2018

#### **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 recorded 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.

#### **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, 2018

#### 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 significant 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.

As at March 31, 2018, Institute holds unrestricted cash totalling \$115,578 (2017 - \$45,394) to settle current operating fund liabilities totalling \$39,381 (2017 - \$45,428), in addition to restricted cash totalling \$208,608 (2017 - \$292,073) to settle current project fund liabilities totalling \$224,753 (2017 - \$295,821); accordingly, Institute is moderately exposed to liquidity risk.

#### 4) Accounts receivable

Included in accounts receivable is \$3,725 (2017 - \$1,881) of government remittances receivable.

#### 5) 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, 2018, Institute held finished goods inventory with a carrying value of \$14,840 (2017 - \$17,665).

## PLAN INSTITUTE FOR CITIZENSHIP AND DISABILITY

### NOTES TO FINANCIAL STATEMENTS YEAR ENDED MARCH 31, 2018

#### 6) Related party transactions

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

	Total 2018	Total 2017
<b>RECEIPTS</b>		
Office and administration	\$ 108,000	\$ 120,000
Training and consulting	456	46,330
	<b>108,456</b>	<b>166,330</b>
<b>EXPENDITURES</b>		
Premises and administration fees	36,000	36,000
Projects	16,089	19,190
Consulting	-	1,350
	<b>\$ 52,089</b>	<b>\$ 56,540</b>

All related party transactions occurred with Planned Lifetime Advocacy Network ("PLAN"). PLAN is a registered charity whose Board of Directors are members of Plan Institute; accordingly, PLAN is a related party.

- Included in accounts receivable is \$2,385 (2017 - \$293) owed from PLAN.
- Included in accounts payable and accrued liabilities is \$347 (2017 - \$18,920) owed to PLAN.
- During the year ended March 31, 2017, Institute received donated equipment from PLAN with a fair value of \$7,067. No donated equipment from PLAN for the year ended March 31, 2018.

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 was unsecured, non-interest bearing, and was set to mature on March 31, 2019. This promissory note was paid in full during the fiscal year by Institute.

#### 8) Deferred Contributions

	March 31, 2018	March 31, 2017
<b>Project funds</b>		
Project Restricted Funds	\$ 78,297	\$ 189,947
Externally Restricted Funds	99,369	33,851
<b>Total</b>	<b>\$ 177,666</b>	<b>\$ 223,798</b>

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.

## PLAN INSTITUTE FOR CITIZENSHIP AND DISABILITY

### NOTES TO FINANCIAL STATEMENTS YEAR ENDED MARCH 31, 2018

#### 9) Equipment

	<b>Computer and Equipment</b>
<b>COST OR DEEMED COST</b>	
<b>Balance at April 1, 2016</b>	\$ 2,774
Additions	28,945
<b>Balance at March 31, 2017</b>	31,719
Additions	<b>2,488</b>
Disposals	<b>(2,530)</b>
<b>Balance at March 31, 2018</b>	<b>31,677</b>

#### DEPRECIATION

<b>Balance at April 1, 2016</b>	846
Depreciation for the year	3,857
<b>Balance at March 31, 2017</b>	4,703
Depreciation for the year	<b>6,386</b>
Disposals	<b>(253)</b>
<b>Balance at March 31, 2018</b>	<b>10,836</b>

#### CARRYING AMOUNTS

<b>At March 31, 2017</b>	27,016
<b>At March 31, 2018</b>	<b>\$ 20,841</b>

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 6).

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, 2018

#### 10) Obligations under capital lease

Institute entered into a lease agreement for a photocopier, which meets the definition of a capital lease. The lease was repayable in monthly, non-interest bearing payments of \$217 for a term of 66 months, maturing on November 15, 2021, and was secured against the equipment under lease. Subsequent to year-end, this lease was assigned to the Vancity Community Foundation.

	March 31, 2018	March 31, 2017
<b>Equipment</b>		
Copier lease	\$ 9,540	\$ 12,142
Amounts payable within one year	(2,602)	(2,602)
	<b>\$ 6,938</b>	<b>\$ 9,540</b>

#### 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, 2018, 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, 2018

## SCHEDULE OF DEFERRED CONTRIBUTIONS

	MSS <sup>(i)</sup>	BCANDS S&S <sup>(ii)</sup>	ESDC FP Tool <sup>(iii)</sup>	VF Access RDSP <sup>(iv)</sup>	RDSP.com Website <sup>(v)</sup>	TLM 2016 <sup>(vi)</sup>	LFBC WTE Online <sup>(vii)</sup>	ABCD <sup>(viii)</sup>	Disability Planning Helpline <sup>(ix)</sup>	Other projects <sup>(x)</sup>	Total
<b>DEFERRED CONTRIBUTIONS</b>											
<b>Opening, April 1, 2017</b>	\$ 35,371	\$ 14,614	\$ 125,404	\$ 1,732	\$ -	\$ -	\$ 12,825	\$ -	\$ -	\$ -	\$ 189,946
Contributions	99,312	51,000	150	265,143	-	-	17,500	11,646	-	21,146	465,897
Disbursements	(108,499)	(48,866)	(125,554)	(246,094)	-	-	(27,233)	(54)	-	(21,246)	(577,546)
<b>Subtotal</b>	\$ 26,184	\$ 16,748	\$ -	\$ 20,781	\$ -	\$ -	\$ 3,092	\$ 11,592	\$ -	\$ (100)	\$ 78,297
Externally restricted											99,369
<b>Closing, March 31, 2018</b>											\$ 177,666

	MSS <sup>(i)</sup>	BCANDS S&S <sup>(ii)</sup>	ESDC FP Tool <sup>(iii)</sup>	VF Access RDSP <sup>(iv)</sup>	RDSP.com Website <sup>(v)</sup>	TLM 2016 <sup>(vi)</sup>	LFBC WTE Online <sup>(vii)</sup>	ABCD <sup>(viii)</sup>	Disability Planning Helpline <sup>(ix)</sup>	Other projects <sup>(x)</sup>	Total
<b>DEFERRED CONTRIBUTIONS</b>											
<b>Opening, April 1, 2016</b>	\$ -	\$ -	\$ 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)	-	(2,446)	(80,860)	(504,768)
<b>Subtotal</b>	\$ 35,371	\$ 14,614	\$ 125,404	\$ 1,732	\$ -	\$ -	\$ 12,825	\$ -	\$ -	\$ -	\$ 189,946
Externally restricted											33,852
<b>Closing, March 31, 2017</b>											\$ 223,798

- i. May and Stanley Smith Charitable Trust – General Program Support
- ii. BC Aboriginal Network on Disability Society – Safe and Secure Indigenous
- iii. Employment and Social Development Canada – Future Planning Tool
- iv. Vancouver Foundation – e150 & Access RDSP
- v. Internal Restriction – Funds Plan Institute management set aside to be used towards updating websites, including RDSP.com
- vi. Internal Restriction - Funds Plan Institute management set aside to be used towards Thinking Like a Movement
- vii. Law Foundation of BC – Wills Trusts & Estates Online
- viii. Asset Based Community Development Institute
- ix. Internal Restriction – Funds Plan Institute management set aside to be used towards costs of running the helpline
- x. Includes EDSC RDSP Ph9, SFU Chan Sisters, EDSC – CSJG, BMO RDSP Pilot, JWM Innoweave

FOR THE YEAR ENDED MARCH 31, 2017

SCHEDULE OF PROJECT EXPENDITURES

	MSS	BCANDS S&S	ESDC FP Tool	VF Access RDSP	RDSP.com Website	TLM 2016	LFBC WTE Online	ABCD	Disability Planning Helpline	Other Projects	Total
<b>PROJECT EXPENDITURES</b>											
<b>March 31, 2018</b>											
Personnel	\$ 92,058	\$ 24,000	\$ 29,050	\$ 203,343	\$ -	\$ -	\$ 7,772	\$ -	\$ -	\$ 12,639	\$ 368,862
Consultants	16,441	19,391	94,051	27,816	-	-	19,061	-	-	8,607	185,367
Office and administration	-	-	2,453	12,016	-	-	400	54	-	-	14,923
Professional Fees	-	5,475	-	-	-	-	-	-	-	-	5,475
Meeting and travel	-	-	-	1,794	-	-	-	-	-	-	1,794
Amortization	-	-	-	1,125	-	-	-	-	-	-	1,125
<b>Total</b>	<b>\$ 108,499</b>	<b>\$ 48,866</b>	<b>\$ 125,554</b>	<b>\$ 246,094</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,233</b>	<b>\$ 54</b>	<b>\$ -</b>	<b>\$ 21,246</b>	<b>\$ 577,546</b>

	MSS	BCANDS S&S	ESDC FP Tool	VF Access RDSP	RDSP.com	TLM 2016	LFBC WTE Online	ABCD	Disability Planning Helpline	Other Projects	Total
<b>PROJECT EXPENDITURES</b>											
<b>March 31, 2017</b>											
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	-	2,264	34,146	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
<b>Total</b>	<b>\$ 70,741</b>	<b>\$ 15,386</b>	<b>\$ 175,835</b>	<b>\$ 121,331</b>	<b>\$ 15,422</b>	<b>\$ 18,071</b>	<b>\$ 4,675</b>	<b>\$ -</b>	<b>\$ 2,446</b>	<b>\$ 80,860</b>	<b>\$ 504,767</b>