

# **PLAN INSTITUTE FOR CITIZENSHIP AND DISABILITY**

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED MARCH 31, 2019**

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, 2019 .....	4
1) Nature of operations .....	4
2) Summary of significant accounting policies .....	4
3) Financial instruments .....	5
4) Inventory .....	6
5) Related party transactions .....	6
6) Promissory note payable .....	6
7) Deferred Contributions .....	6
8) Equipment .....	7
9) Obligations under capital lease .....	7
10) Fund management .....	7
Schedule of Deferred Contributions .....	8
Schedule of Project Expenditures .....	9

## MANAGEMENT'S RESPONSIBILITY

To the Stakeholders of Plan Institute for Citizenship and Disability

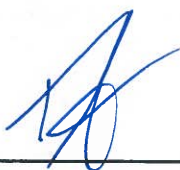
Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian Accounting Standards for Not-for-Profit Organizations. This responsibility includes selecting 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.

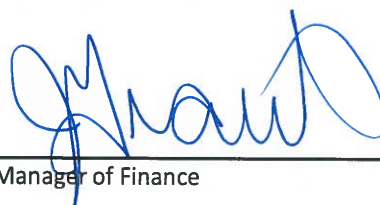
The Board of Directors is composed primarily of directors who are neither management nor employees of Plan Institute for Citizenship and Disability. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information 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 10, 2019



Executive Director



Manager of Finance

## INDEPENDENT AUDITOR'S REPORT

To the Members of Plan Institute for Citizenship and Disability

### *Qualified Opinion*

We have audited the statement of financial position of Plan Institute for Citizenship and Disability ("Institute" or the "Organization") as at March 31, 2019 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.

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, 2019, and the results of its operations and its cash flows for then year ended in accordance with Canadian generally accepted accounting principles.

### *Basis for Qualified Opinion*

In common with many not-for-profit organizations, Plan Institute for Citizenship and Disability derives revenue from donations and fundraising activities, 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, 2019 and 2018, current assets as at March 31, 2019 and 2018, and net assets as at April 1 and March 31 for both the 2019 and 2018 years. Our audit opinion on the financial statements for the year ended March 31, 2018 was modified accordingly because of the possible effects of this scope limitation.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### *Responsibilities of Management and Those Charged with Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of the 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.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization's or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



September 10, 2019  
Vancouver, BC

CHARTERED PROFESSIONAL ACCOUNTANTS

**PLAN INSTITUTE FOR CITIZENSHIP AND DISABILITY**

Statement 1

**AS AT MARCH 31, 2019**

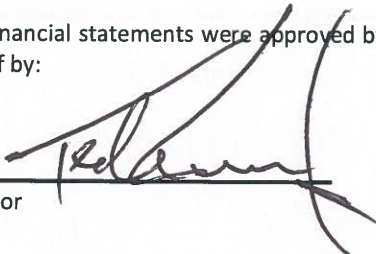
**STATEMENT OF FINANCIAL POSITION**

	Operating Fund	Project Fund	Total 2019	Total 2018
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash	\$ 247,360	\$ -	\$ 247,360	\$ 224,817
Term deposit	637	-	637	631
Accounts receivable	3,702	10,147	13,849	23,094
Prepaid expenses	11,017	-	11,017	11,101
Inventory (4)	-	-	-	14,840
Inter-fund payable (receivable) (1b)	(70,413)	70,413	-	-
	<u>192,303</u>	<u>80,560</u>	<u>272,863</u>	<u>274,483</u>
<b>Non-current Assets</b>				
Equipment (8)	8,390	-	8,390	20,841
Restricted cash	-	119,666	119,666	99,369
	<u>8,390</u>	<u>119,666</u>	<u>128,056</u>	<u>120,210</u>
	<u>\$ 200,693</u>	<u>\$ 200,226</u>	<u>\$ 400,919</u>	<u>\$ 394,693</u>
<b>Liabilities</b>				
<b>CURRENT LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ 42,421	\$ 6,750	\$ 49,171	\$ 43,161
Deferred revenue	40,360	-	40,360	40,705
Deferred contributions (Schedule 1) (7)	-	73,810	73,810	78,297
Current portion of obligation under capital lease (9)	-	-	-	2,602
	<u>\$ 82,781</u>	<u>\$ 80,560</u>	<u>\$ 163,341</u>	<u>164,765</u>
<b>Non-current Liabilities</b>				
Obligation under capital lease (9)	\$ -	\$ -	\$ -	6,938
Deferred contributions (7)	-	119,666	119,666	99,369
	<u>-</u>	<u>119,666</u>	<u>119,666</u>	<u>106,307</u>
	<u>82,781</u>	<u>200,226</u>	<u>283,007</u>	<u>271,072</u>
<b>FUND BALANCES</b>				
Invested in equipment	8,390	-	8,390	20,841
Unrestricted	109,522	-	109,522	102,780
	<u>117,912</u>	<u>-</u>	<u>117,912</u>	<u>123,621</u>
	<u>\$ 200,693</u>	<u>\$ 200,226</u>	<u>\$ 400,919</u>	<u>\$ 394,693</u>

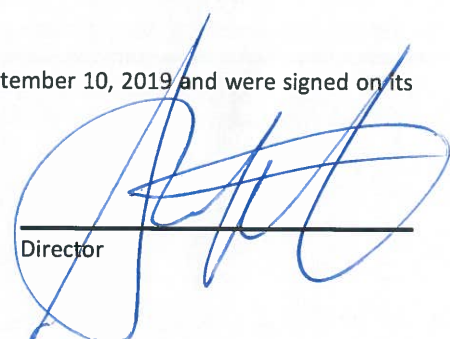
Nature of operations (1)

The financial statements were approved by the Board of Directors on September 10, 2019 and were signed on its behalf by:

Director



Director



FOR THE YEAR ENDED MARCH 31, 2019

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

	Operating Fund	Project Fund	Total 2019	Total 2018
<b>RECEIPTS</b>				
Projects ( <i>Schedule 2</i> )	\$ -	\$ 529,310	\$ 529,310	\$ 577,547
Training and consulting	108,814	-	108,814	110,513
Gaming grant	60,500	-	60,500	55,000
Learning products	1,821	-	1,821	1,056
Donations	440	-	440	615
Interest and other income	3,146	-	3,146	210
Corporate and foundational funding	-	-	-	300,000
	<b>174,721</b>	<b>529,310</b>	<b>704,031</b>	<b>1,044,941</b>
<b>EXPENDITURES</b>				
Personnel	78,247	389,995	468,242	500,317
Contractors and consultants	10,066	100,809	110,875	118,316
Office and administration	71,355	19,192	90,547	187,556
Meetings and travel	2,488	17,189	19,677	7,742
Amortization	(8) 2,651	-	2,651	6,386
Project expenses	2,524	2,125	4,649	-
	<b>167,331</b>	<b>529,310</b>	<b>696,641</b>	<b>820,317</b>
<b>Other Income (Expense)</b>				
Impairment of inventory	(4) (13,099)	-	(13,099)	-
<b>Excess (Deficiency) of Receipts over Expenditures</b>				
	<b>(5,709)</b>	<b>-</b>	<b>(5,709)</b>	<b>224,624</b>
Fund balances – beginning of year	123,621	-	123,621	(101,003)
<b>Fund Balances – End of Year</b>	<b>\$ 117,912</b>	<b>\$ -</b>	<b>\$ 117,912</b>	<b>\$ 123,621</b>

FOR THE YEAR ENDED MARCH 31, 2019

STATEMENT OF CASH FLOWS

	Total 2019	Total 2018
<b>OPERATING ACTIVITIES</b>		
<b>Excess (Deficiency) of Receipts over Expenditures</b>	\$ (5,709)	\$ 224,624
<b>Items not Affecting Cash</b>		
Amortization on equipment	2,651	6,386
Impairment of inventory	13,099	-
Loss on disposal of equipment	1,602	1,732
	<b>11,643</b>	<b>232,742</b>
<b>Changes on Non-cash Working Capital</b>		
Accounts receivable	9,239	(17,230)
Inventory	1,741	2,825
Prepays	84	43
Accounts payable and accrued liabilities	6,008	(66,790)
Deferred revenues	(345)	35,800
Deferred contributions	15,810	(46,132)
	<b>32,537</b>	<b>(91,484)</b>
	<b>44,180</b>	<b>141,258</b>
<b>INVESTING ACTIVITIES</b>		
Purchase of equipment	(1,673)	(1,943)
Proceeds on sale of equipment	1,200	-
	<b>(473)</b>	<b>(1,943)</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of promissory note	-	(150,000)
Restricted cash	(20,297)	(65,517)
Repayment of capital lease obligation	(872)	(2,607)
	<b>(21,169)</b>	<b>(218,124)</b>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>22,538</b>	<b>(78,809)</b>
Cash, beginning of year	224,822	303,626
<b>Cash, End of Year</b>	<b>\$ 247,360</b>	<b>\$ 224,817</b>



# PLAN INSTITUTE FOR CITIZENSHIP AND DISABILITY

## NOTES TO FINANCIAL STATEMENTS YEAR ENDED MARCH 31, 2019

### NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2019

#### 1) Nature of operations

Plan Institute for Citizenship and Disability 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 include 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 resources and operations of Institute have been segregated for accounting purposes using the following funds:

The Operating Fund reports the assets, liabilities, receipts and expenditures related to Institute's operating activities.

The Project Fund reports the assets, liabilities, receipts and expenditures related to Institute's project activities. Project fund balances are restricted amounts, and are not available for general operating purposes.

The inter-fund payable (receivable) represents the restricted cash balance necessary to fund the Institute's project activity which, as at March 31, 2019, remained deposited in the general operating account.

##### c) Revenue recognition

Institute follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Contributions towards expenditures that will be incurred in future years are reported as deferred contributions. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Revenues from training and consulting activities are recognized as earned.

##### d) Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Institute's principal estimates are useful life of equipment, and collectibility of receivables. Actual results could differ from these estimates.

# PLAN INSTITUTE FOR CITIZENSHIP AND DISABILITY

## NOTES TO FINANCIAL STATEMENTS YEAR ENDED MARCH 31, 2019

### e) Equipment

Equipment are stated at costs or deemed cost less accumulated amortization and are over over their estimates useful lives on a declining balance basis at the following rates:

Computers: 30% to 50%

Equipment: 20% to 30%

Furniture: 30%

### f) Allocation of expenditures

Institute incurs a number of general support expenses that are common to the administration of the Organization and each of its projects. The Organization allocates its general support expenses by identifying the appropriate basis of each component expense, and applies the basis consistently each year. The expenses allocated are to the projects on the basis of the percentage of time and usage that management estimates was spent in support the projects.

### g) Contributed services

The operations of the Organization depend on both the contribution of time by volunteers and donated materials from various sources. The fair value of donated materials and services cannot be reasonably determined and are therefore not reflected in these financial statements.

## 3) Financial instruments

Financial assets include cash and accounts receivable and are measured at amortized cost as presented on the statement of financial position. Financial liabilities include accounts payable and accrued liabilities measured at cost as presented on the statement of financial position.

The following analysis provides information about Institute's risk exposure and concentration as of March 31, 2019:

### 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. There has been no impairments recognized in fiscal years 2018 and 2019.

### b) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. Institute is exposed to liquidity risk based on the timing of funding and donations received. As at March 31, 2019, Institute holds unrestricted cash totalling \$247,360 (2018 - \$224,817) to settle current liabilities of \$163,341 (2018 - \$164,765).

# PLAN INSTITUTE FOR CITIZENSHIP AND DISABILITY

## NOTES TO FINANCIAL STATEMENTS YEAR ENDED MARCH 31, 2019

### 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, and bring the inventories to their present location and condition. Cost is determined using the weighted-average cost formula. During the year, Institute expensed cost of goods sold of \$1,741 (2018 - \$3,000) and recognized an impairment loss of \$13,099 (2018 - \$Nil).

### 5) Related party transactions

PLAN is a registered charity whose Board of Directors are members of Plan Institute. Related party transactions and balances not disclosed elsewhere in the financial statements are as follows:

	Total 2019	Total 2018
<b>RECEIPTS</b>		
Training and consulting	\$ 415	\$ 456
	\$ 415	\$ 456
<b>EXPENDITURES</b>		
Projects	\$ 38,604	\$ 16,089
Premises and administration fees	9,000	36,000
Personnel	(74,052)	(108,000)
	\$ 26,448	\$ (55,911)

- Included in accounts receivable is \$105 (2018 - \$2,385) owed from PLAN.
- Included in accounts payable and accrued liabilities is \$1,853 (2018 - \$347) owed to PLAN.

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.

### 6) Promissory note payable

Pursuant to an agreement 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. Institute repaid the promissory note in full during the fiscal year ended March 31, 2018.

### 7) Deferred Contributions

	March 31, 2019	March 31, 2018
<b>Project funds</b>		
Project Restricted Funds	\$ 73,810	\$ 78,297
Vancouver Foundation E150	119,666	99,369
<b>Total</b>	<b>\$ 193,476</b>	<b>\$ 177,666</b>

Deferred contributions consist of 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, 2019

#### 8) Equipment

	Cost	Accumulated amortization	2019 Net book value	2018 Net book value
Computers	\$ 11,621	6,774	4,847	\$ 5,522
Equipment	5,237	1,694	3,543	14,147
Furniture	-	-	-	1,172
<b>Total</b>	<b>\$ 16,858</b>	<b>8,468</b>	<b>8,390</b>	<b>\$ 20,841</b>

#### 9) 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. During the year, this lease was assigned to the Vancity Community Foundation for nominal consideration.

	March 31, 2019	March 31, 2018
Copier lease	\$ -	\$ 9,540
Amounts payable within one year	-	(2,602)
	<b>\$ -</b>	<b>\$ 6,938</b>

#### 10) 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.

## PLAN INSTITUTE FOR CITIZENSHIP AND DISABILITY

AS AT MARCH 31, 2019

## SCHEDULE OF DEFERRED CONTRIBUTIONS

	MSS- Zero <sup>(i)</sup>	ABCD <sup>(ii)</sup>	ESDC <sup>(iii)</sup>	BCANDS S&S <sup>(iv)</sup>	MSS <sup>(v)</sup>	LFBC WTEO <sup>(vi)</sup>	VF – Access RDSP <sup>(vii)</sup>	Other projects <sup>(viii)</sup>	Total
<b>DEFERRED CONTRIBUTIONS</b>									
<b>Opening, April 1, 2018</b>	\$ -	\$ 11,592	\$ -	\$ 16,478	\$ 26,183	\$ 3,092	\$ 20,952	\$ -	\$ 78,297
Contributions	10,312	45,439	6,535	20,000	129,640	5,000	307,897	-	524,823
Disbursements	(10,312)	(50,579)	(6,535)	(15,136)	(123,414)	(8,092)	(315,242)	-	(529,310)
<b>Closing, March 31, 2019</b>	\$ -	\$ 6,452	\$ -	\$ 21,342	\$ 32,409	\$ -	\$ 13,607	\$ -	\$ 73,810

	MSS- Zero <sup>(i)</sup>	ABCD <sup>(ii)</sup>	ESDC <sup>(iii)</sup>	BCANDS S&S <sup>(iv)</sup>	MSS <sup>(v)</sup>	LFBC WTEO <sup>(vii)</sup>	VF – Access RDSP <sup>(viii)</sup>	Other projects <sup>(ix)</sup>	Total
<b>DEFERRED CONTRIBUTIONS</b>									
<b>Opening, April 1, 2017</b>	\$ -	\$ --	\$ 125,404	\$ 14,444	\$ 35,370	\$ 12,825	\$ 1,903	\$ -	\$ 189,946
Contributions	-	11,646	150	51,000	99,312	17,500	265,143	21,146	465,897
Disbursements	-	(54)	(125,554)	(48,966)	(108,499)	(27,233)	(246,094)	(21,146)	(577,546)
<b>Closing, March 31, 2018</b>	\$ -	\$ 11,592	\$ -	\$ 16,478	\$ 26,183	\$ 3,092	\$ 20,952	\$ -	\$ 78,297

- i. May and Stanley Smith Charitable Trust
- ii. Asset Based Community Development Institute
- iii. Employment and Social Development Canada
- iv. BC Aboriginal Network on Disability Society – Safe and Secure Indigenous
- v. May and Stanley Smith Charitable Trust – General Program Support
- vi. Law Foundation of BC – Wills Trusts & Estates Online
- vii. Vancouver Foundation – e150 & Access RDSP
- viii. Includes EDSC RDSP Ph9, SFU Chan Sisters, EDSC – CSJG, BMO RDSP Pilot, JWM Innoweave

## PLAN INSTITUTE FOR CITIZENSHIP AND DISABILITY

FOR THE YEAR ENDED MARCH 31, 2019

## SCHEDULE OF PROJECT EXPENDITURES

	MSS- Zero	ABCD	ESDC	BCANDS S&S	MSS	LFBC WTEO	VF – Access RDSP	Other projects	Total
<b>PROJECT EXPENDITURES</b>									
<b>March 31, 2019</b>									
Personnel	\$ -	\$ 26,256	\$ 6,535	\$ -	\$ 105,435	\$ 1,943	\$ 249,826	-	\$ 389,995
Consultants	-	23,936	-	14,324	17,979	5,374	39,196	-	100,809
Office and administration	-	387	-	36	-	775	17,994	-	19,192
Meeting and travel	10,312	-	-	776	-	-	6,101	-	17,189
Communications	-	-	-	-	-	-	2,125	-	2,125
<b>Total</b>	<b>\$ 10,312</b>	<b>\$ 50,579</b>	<b>\$ 6,535</b>	<b>\$ 15,136</b>	<b>\$ 123,414</b>	<b>\$ 8,092</b>	<b>\$ 315,242</b>	<b>-</b>	<b>\$ 529,310</b>

	MSS- Zero	ABCD	ESDC	BCANDS S&S	MSS	LFBC WTEO	VF – Access RDSP	Other projects	Total
<b>PROJECT EXPENDITURES</b>									
<b>March 31, 2018</b>									
Personnel	\$ -	\$ -	\$ 29,050	\$ 24,000	\$ 92,058	\$ 7,772	\$ 203,343	\$ 12,639	\$ 368,862
Consultants	-	-	94,051	19,391	16,441	19,061	27,816	8,607	185,367
Office and administration	-	54	2,453	-	-	400	12,016	-	14,923
Professional Fees	-	-	-	5,475	-	-	-	-	5,475
Meeting and travel	-	-	-	-	-	-	1,794	-	1,794
Amortization	-	-	-	-	-	-	1,125	-	1,125
<b>Total</b>	<b>\$ -</b>	<b>\$ 54</b>	<b>\$ 125,554</b>	<b>\$ 48,866</b>	<b>\$ 108,499</b>	<b>\$ 27,233</b>	<b>\$ 246,094</b>	<b>\$ 21,146</b>	<b>\$ 577,546</b>