

PLANNED LIFETIME ADVOCACY NETWORK

FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2021

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MANAGEMENT'S RESPONSIBILITY

To the Stakeholders of Planned Lifetime Advocacy Network:

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 Planned Lifetime Advocacy Network. 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.

BDO Canada LLP, 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 9 , 2021

Executive Director



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Independent Auditor's Report

To the members of Planned Lifetime Advocacy Network

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of Planned Lifetime Advocacy Network (the "Organization"), which comprise the statement of financial position as at March 31, 2021, and the statements of operations and changes in fund balances, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2021, 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.

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Organization derives revenue from donation 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 the Organization. Therefore, we were not able to determine whether any adjustments might be necessary to donation revenue, excess of revenues over expenses, and cash flows from operations for the year ended March 31, 2021, current assets as at March 31, 2021, and net assets as at April 1, 2020 and March 31, 2021.

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 these 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 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.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization 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.

BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.



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 Organization 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.

Report on Other Legal and Regulatory Requirements

As required by the Societies Act of British Columbia, we report that, in our opinion, the accounting principles in Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with that of the preceding year.

BDO Canada LLP

Chartered Professional Accountants

Vancouver, British Columbia
September 22, 2021

STATEMENT OF FINANCIAL POSITION

		Total 2021 (Schedule 1)		Total 2020
ASSETS				
Current Assets				
Cash and cash equivalents	\$	594,388	\$	184,338
Term deposits		15,410		15,127
Accounts receivable		55,562		37,356
Prepaid expenses		7,092		3,654
GST recoverable		12,470		7,449
		684,922		247,924
Non-current Assets				
Equipment	(4)	5,649		1,225
	\$	690,571	\$	249,149
LIABILITIES				
Current Liabilities				
Accounts payable and accrued liabilities	\$	138,606	\$	51,789
Deferred revenue		262,420		7,121
Deferred contributions		8,637		8,637
		409,663		67,547
FUND BALANCES				
Invested in capital assets		5,649		1,225
Unrestricted		270,155		180,377
Externally restricted		5,104		-
		280,908		181,602
	\$	690,571	\$	249,149
Nature of operations	(1)	Summary of significant accounting policies		(2)
Income tax status	(9)			

The financial statements were approved by the Board of Directors on September 9, 2021 and were signed on its behalf by:

 Director

 Director

STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCES

	Total		Total
	2021		2020
	<i>(Schedule 2)</i>		
REVENUE			
Corporate and foundation funding	\$	592,763	\$ 176,564
Network development fees		103,820	116,254
Donations		106,791	67,133
Consulting		69,880	58,161
Gaming grant		36,000	36,000
Investment income		15,220	14,048
	\$	924,474	\$ 468,160
EXPENSE			
Salaries and benefits	\$	340,570	\$ 328,476
Disabilities without poverty		149,769	-
Contractors and consultants		132,269	12,847
Accessibility and communications		61,477	-
Legal, audit, and accounting fees		40,637	60,213
Community connectors		30,623	37,758
Premises		25,861	9,878
Office and administration		23,958	21,569
Meetings and travel		7,472	26,327
Banking and interest		4,581	-
Insurance		3,486	-
Amortization		3,372	525
Training and development		861	2,670
Member events		235	9,193
	\$	825,171	\$ 509,456
(Deficiency) Excess of Revenue over Expense	\$	99,303	\$ (41,296)
Fund balances – beginning of year		181,602	222,898
Fund Balances – End of Year	\$	280,905	\$ 181,602

STATEMENT OF CASH FLOWS

	Total 2021		Total 2020
OPERATING ACTIVITIES			
Excess (Deficiency) of Revenue over Expense	\$ 99,303	\$	(41,296)
Items not Affecting Cash			
Amortization	3,372		525
Investment Income	(280)		-
	<u>102,395</u>		<u>(40,771)</u>
Changes on Non-cash Working Capital			
Accounts receivable	(18,206)		(12,929)
GST recoverable	(5,021)		(7,449)
Prepaid expenses	(3,438)		(1,905)
Accounts payable and accrued liabilities	86,817		2,258
Deferred revenue	255,299		2,921
Deferred contributions			-
	<u>315,451</u>		<u>(17,104)</u>
	\$ 417,846	\$	(57,875)
INVESTING ACTIVITIES			
Purchase of equipment	(7,796)		-
	<u>(7,796)</u>		<u>-</u>
FINANCING ACTIVITIES			
Purchase of term deposit	-		(15,127)
Redemption of term deposits	-		15,000
	<u>-</u>		<u>(127)</u>
Net Increase (decrease) in Cash	\$ 410,050	\$	(58,002)
Cash and cash equivalents, start of year	184,338		242,340
Cash and Cash Equivalents, End of Year	\$ 594,388	\$	184,338

PLANNED LIFETIME ADVOCACY NETWORK
YEAR ENDED MARCH 31, 2021
NOTES TO FINANCIAL STATEMENTS

NOTES TO FINANCIAL STATEMENTS

1) Nature of operations

Planned Lifetime Advocacy Network (the "Organization" or "PLAN") was established in 1989 by families who wanted an answer to the question, "What will happen to our children with disabilities when we are gone?" The organization is incorporated under the Societies Act of British Columbia and is a registered charity under the Income Tax Act. The Organization's mission is to help families secure the future for their relative with a disability and to provide peace of mind.

Since 1989, we have partnered with hundreds of families and people with disabilities on three key activities:

- Personal Support Networks - We collaborate to build personal support networks that empower contribution, security and citizenship for people with disabilities.
- Planning For a Good Life - We partner with families on planning and advocacy to ensure loved ones with disabilities are safe and secure for their lifetime.
- Family Support and Leadership - Our network of families regularly comes together for mutual support, to share solutions and promote family leadership in our community.

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 operating fund reports the daily operating activities of the Organization and the Core mission to give peace of mind about the future, knowing their children with disabilities will be safe and secure for the rest of their lives.

The Organization also tracks expenditures and receipts as they relate to lines of focus, important to meeting our operational goals. Those lines are discussed here:

- endowment and restricted contributions are reported in the Endowment and Internally Restricted Fund;
- the Disability without Poverty fund reports the receipts and expenditures related to the externally restricted activities relating to building a national movement committed to achieving disability without poverty;
- the Capacity building fund reports the receipts and expenditures related to building the financial capacity of the organization. The intent is to use consulting and other entrepreneurial efforts to build the capacity to meet the mission and mandate;
- the Family Support fund reports the receipts and expenditures related to our work in directed family support;

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YEAR ENDED MARCH 31, 2021

NOTES TO FINANCIAL STATEMENTS

- the Planning and Advocacy fund reports the receipts and expenditures related to our work in that area
- The Supporting Siblings fund reports the receipts and expenditures related to the work in the area of sibling support.

c) Revenue recognition

PLAN follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Restricted contributions for the acquisition of property and equipment are deferred and amortized over the remaining useful life of the asset acquired.

Unrestricted contributions are recognized as revenue when received or receivable if the amount can be reasonably estimated and collection is reasonably assured.

Endowment contributions are recognized as direct increases in net assets.

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 revenue and expense during the reporting period. Significant areas that require estimates as the basis for determining the stated amounts include assumptions related to:

- useful live of capital assets.

PLAN 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 judgement about the nature, cost, and timing of the work to be completed and may change.

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

e) Capital assets

Amortization of capital assets is calculated on the following basis and at the following annual rates:

Computer	30% to 50% declining balance
Furnitures and fixtures	4-7 years on a straight line basis

f) Deferred contributions

Restricted 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

PLANNED LIFETIME ADVOCACY NETWORK

YEAR ENDED MARCH 31, 2021

NOTES TO FINANCIAL STATEMENTS

organizations. In addition, when a project is completed during the fiscal year, any remaining surplus or deficit for that project, which is not refundable to the funder is recognized as revenue in the period.

g) Cash and cash equivalents

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

h) Contributed services and materials

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

Contributed materials are recorded, when received, at the third party assessment, only if they would otherwise be purchased.

3) Financial instruments

All financial instruments are initially recorded at their fair market value. Subsequently, publically traded securities are measured at their fair value.

All other financial instruments are subsequently measured at their amortized cost using the effective interest method.

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 PLAN. PLAN is exposed to credit risk with respect to its accounts receivable. PLAN monitors and assesses, on a continual basis, the accounts receivable and recognizes an impairment for 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. PLAN holds all funds in Canadian dollars and therefore is not exposed to significant currency risk.

c) Interest rate risk

Interest rate risk is the risk of losses that arise as a result of changes in contracted interest rates. PLAN's exposure to interest rate risk relates to its ability to earn interest income on cash and term deposit at variable rates. The Organization is not exposed to significant interest rate risk.

PLANNED LIFETIME ADVOCACY NETWORK
YEAR ENDED MARCH 31, 2021
NOTES TO FINANCIAL STATEMENTS

d) Liquidity risk

Liquidity risk is the risk that PLAN cannot meet a demand for cash or fund its obligations as they come due. PLAN manages liquidity risk by continuously monitoring cash flow. As at March 31, 2021, PLAN holds unrestricted cash totalling \$594,388 (2020 – \$184,338) to settle liabilities of \$153,719 (2020 - \$55,610); accordingly, PLAN is not exposed to significant liquidity risk.

4) Equipment

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at estimated fair value at the date of contribution.

	Computer	Furniture and Fixtures	Total
COST OR DEEMED COST			
Balance at April 01, 2019 and March 2020	\$ 3,064	\$ -	\$ 3,064
Additions	4,816	2,980	7,796
Balance at March 31, 2021	\$ 7,880	\$ 2,980	\$ 10,860
DEPRECIATION			
Balance at 01 April 2019	\$ 1,314	\$ -	\$ 1,314
Amortization for the year	525	-	525
Balance at March 31, 2020	1,839	-	1,839
Amortization for the year	2,776	596	3,372
Balance at March 31, 2021	\$ 4,615	\$ 596	\$ 5,211
CARRYING AMOUNTS			
At March 31, 2020	1,225	-	1,225
At March 31, 2021	\$ 3,265	2,384	\$ 5,649

5) Fund management

PLAN’s objective when managing its funds is to ensure sufficient funds are available to meet its obligation and to safeguard the Organization’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. PLAN intends to achieve this objective through continued training, consultations, and cost control.

6) Remuneration paid to employees and contractors

Under the BC Societies act regulations, all societies, which are not designated as a member funded society are required to disclose any remuneration paid to employees or contractors that earn greater than \$75,000, and to disclose and payments made to directors of the society. For the year-end 31 March 2021, PLAN had one qualifying employee, for a total remuneration for the year of \$85,000 (2020 - \$83,000).

PLANNED LIFETIME ADVOCACY NETWORK
YEAR ENDED MARCH 31, 2021
NOTES TO FINANCIAL STATEMENTS

7) Externally held endowment funds

The Organization is the beneficiary of externally held endowment funds, that are held and managed by third parties in accordance of a deed of trust, whereby the income is distributed to PLAN based on the terms of the trust. When received, the funds are recorded as investment income. As PLAN does not hold the underlying investment assets, they are not recorded in these financial statements. All of the balances below are based on figures at December 31, 2021.

a) St. Christopher’s School Society Endowment Fund

PLAN is the beneficiary of the St. Christopher’s School Society Endowment Fund (“St. Christopher’s Fund”), held by and administered through the Vancouver Foundation (“Vancouver Foundation”). During the year ended March 31, 2021, PLAN received endowment contributions of \$41,785 (2020 - \$40,625).

b) PLAN Circle of Friends Legacy Fund

PLAN is the beneficiary of a Circle of Friends Legacy Fund (“Circle of Friends Fund”), held by and administered through the Vancity Community Foundation.

c) ICBC Endowment Fund

PLAN is the beneficiary of an ICBC Endowment Fund (“ICBC Fund”), also held by and administered through Vancity Community Foundation.

8) Commitments

The Organization has a long term lease with respect to its offices, which expires on 31 August 2021.

Future minimum payments as at 31 March 2021 are as follows:

Fiscal Year	Amount
2022	\$ 29,400
2023	\$ 12,250

9) Income tax status

PLAN is registered as a Charitable Organization with the Charitable and Non-profit Organization Section of the Canada Revenue Agency, and as such, it is not liable for income taxes.

For the year ended March 31, 2021, PLAN 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 PLAN did not hold any assets not currently used in charitable activities or administration.

PLANNED LIFETIME ADVOCACY NETWORK

YEAR ENDED MARCH 31, 2021

NOTES TO FINANCIAL STATEMENTS

10) COVID-19

The global health pandemic, caused by COVID-19, has had significant impact on businesses and not-for-profit organizations, through restrictions on travel, business operations and isolation or quarantine orders. At this time, the extent of the impact that COVID-19 may have on PLAN is unknown and will depend on future developments that are uncertain and cannot be estimated with confidence. These uncertainties stem from the inability to predict the timing and geographic spread of the disease, the duration of the crisis, including limitations on travel, business operations and isolation or quarantine measures, in Canada and Globally. PLAN continues to monitor operations and to assess the impact of COVID-19.

PLANNED LIFETIME ADVOCACY NETWORK
YEAR ENDED MARCH 31, 2021
FINANCIAL POSITION BY OPERATING LINES

Schedule 1

	Ancillary Management Reporting					Restricted Funds			Total 2021
	Core Operations	Capacity Building	Family Support	Planning and Advocacy	Joey Grant and Jack Collins Funds	Disability Without Poverty	Supporting Siblings		
ASSETS									
Current Assets									
Cash & cash equivalents	\$ 206,175	\$ 69,918	\$ 51,139	\$ 6,105	\$ 8,637	\$ 232,510	\$ 19,904	\$ 594,388	
Term deposits	15,410	-	-	-	-	-	-	15,410	
Accounts receivable	45,422	9,960	-	180	-	-	-	55,562	
Prepaid expenses	7,092	-	-	-	-	-	-	7,092	
GST recoverable	12,470	-	-	-	-	-	-	12,470	
	286,569	79,878	51,139	6,285	8,637	232,510	19,904	684,922	
Equipment	5,649	-	-	-	-	-	-	5,649	
	\$ 292,218	\$ 79,878	\$ 51,139	\$ 6,285	\$ 8,637	\$ 232,510	\$ 19,904	\$ 690,571	
LIABILITIES									
Current Liabilities									
Ap & accrued	\$ 63,774	\$ -	\$ 27,753	\$ -	\$ -	\$ 32,279	\$ 14,800	\$ 138,606	
Deferred revenue	32,658	16,941	12,590	-	-	200,231	-	262,420	
Deferred contributions	-	-	-	-	8,637	-	-	8,637	
	96,432	16,941	40,343	-	8,637	232,510	14,800	409,663	
FUND BALANCES									
Invested in capital assets	5,649	-	-	-	-	-	-	5,649	
Unrestricted	190,137	62,937	10,796	6,285	-	-	-	270,155	
Restricted	-	-	-	-	-	-	5,104	5,104	
	\$ 292,218	\$ 79,878	\$ 51,139	\$ 6,285	\$ 8,637	\$ 232,510	\$ 19,904	\$ 690,571	

PLANNED LIFETIME ADVOCACY NETWORK
YEAR ENDED MARCH 31, 2021
RECEIPTS AND EXPENSES BY OPERATING LINES

Schedule 2

	Core Operations	Capacity Building	Family Support	Planning and Advocacy	Joey Grant & Jack Collins Funds	Disability Without Poverty	Supporting Siblings	Total 2021
RECEIPTS								
Corporate and foundation	\$ 156,493	\$ 130,000	\$ 50,000	\$ 37,500	\$ -	\$ 149,769	\$ 69,001	\$ 592,763
Network fees	101,560	-	-	2,260	-	-	-	103,820
Donations	69,311	-	37,480	-	-	-	-	106,791
Consulting	-	69,880	-	-	-	-	-	69,880
Gaming grant	-	-	6,000	30,000	-	-	-	36,000
Investment income	15,216	-	-	4	-	-	-	15,220
	\$ 342,580	\$ 199,880	\$ 93,480	\$ 69,764	\$ -	\$ 149,769	\$ 69,001	\$ 924,474
EXPENSE								
Salaries and benefits	\$ 275,619	\$ -	\$ -	\$ 62,034	\$ -	\$ -	\$ 2,917	\$ 340,570
Legal, audit, & accounting	40,637	-	-	-	-	-	-	40,637
Community Connectors	30,623	-	-	-	-	-	-	30,623
Premises	25,861	-	-	-	-	-	-	25,861
Office & administration	23,035	600	17	306	-	-	-	23,958
Accessibility and communication	9,617	18,348	33,512	-	-	-	-	61,477
Meetings and travel	6,333	-	-	1,139	-	-	-	7,472
Contractors & consultants	5,000	17,134	49,155	-	-	-	60,980	132,269
Banking and interest	4,581	-	-	-	-	-	-	4,581
Insurance	3,486	-	-	-	-	-	-	3,486
Amortization	3,372	-	-	-	-	-	-	3,372
Member events	235	-	-	-	-	-	-	235
Training & development	-	861	-	-	-	-	-	861
Disabilities without poverty	-	-	-	-	-	149,769	-	149,769
	\$ 428,399	\$ 36,943	\$ 82,684	\$ 63,479	\$ -	\$ 149,769	\$ 63,897	\$ 845,171
(Deficiency) Excess of Receipts over Expense	\$ (85,519)	\$ 162,937	\$ 10,796	\$ 6,285	\$ -	\$ -	\$ 5,104	\$ 99,303