

**DELTA HOSPITAL AND COMMUNITY HEALTH FOUNDATION**  
**FINANCIAL STATEMENTS**

**March 31, 2018**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Delta Hospital and Community Health Foundation

### Report on the Financial Statements

I have audited the accompanying financial statements of Delta Hospital and Community Health Foundation, which comprise the statement of financial position as at March 31, 2018, and the statement of operations and changes in net assets, statement of 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

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I 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 controls 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

### Basis for Qualified Opinion

In common with many charitable organizations, Delta Hospital and Community Health Foundation derives a part of its revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, my verification of these revenues was limited to the amounts recorded in the records of Delta Hospital and Community Health Foundation, as I was not able to determine whether any adjustments might be necessary to donations revenue, excess of revenue over expenses, assets and net assets.

### Qualified Opinion

In my opinion, except for the possible effects of the matter described in the Basis of Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Delta Hospital and Community Health Foundation as at March 31, 2018 and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### Report on Other Legal and Regulatory Requirements

As required by the BC Societies Act, I report that, in my 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.



**Cran & Company**  
Chartered Professional Accountant  
Delta, BC  
July 19, 2018

**DELTA HOSPITAL AND COMMUNITY HEALTH FOUNDATION**  
**STATEMENT OF FINANCIAL POSITION**  
As at March 31, 2018

**ASSETS**

	<b>Total 2018</b>	<b>Total 2017</b>
<b>CURRENT</b>		
Cash	\$ 864,127	\$ 878,049
Contributions receivable (note 3)	154,999	374,331
Other assets and accounts receivable (note 4)	35,620	66,609
Term deposits - current (note 6)	2,781,320	3,402,717
<hr/>		
<b>TOTAL CURRENT ASSETS</b>	<b>3,836,066</b>	4,721,706
<b>MARKETABLE SECURITIES</b> (note 5)	<b>1,447,240</b>	1,686,931
<b>TERM DEPOSITS</b> (note 6)	<b>2,800,455</b>	1,889,977
<b>TANGIBLE CAPITAL ASSETS</b> (note 7)	<b>37,436</b>	44,766
<hr/>		
<b>TOTAL ASSETS</b>	<b>\$ 8,121,197</b>	\$ 8,343,380

APPROVED BY THE DIRECTORS:

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The Accompanying Notes are an Integral part of these Financial Statements

**DELTA HOSPITAL AND COMMUNITY HEALTH FOUNDATION**  
**STATEMENT OF FINANCIAL POSITION**  
As at March 31, 2018

**LIABILITIES AND NET ASSETS**

	<b>Total 2018</b>	<u>Total 2017</u>
<b>CURRENT LIABILITIES</b>		
Accounts payable (note 8)	\$ 326,255	\$ 382,472
Salary and benefit liabilities	58,263	35,365
Deferred revenue (note 9)	107,800	54,000
<hr/>		
<b>TOTAL LIABILITIES</b>	<b>492,318</b>	471,837
<hr/>		
<b>NET ASSETS</b>		
General Fund - Unrestricted	1,613,439	1,436,817
General Fund - Internally Restricted (note 10)	1,591,157	957,995
Endowment Fund (note 11)	1,190,524	1,177,817
Gaming Fund	65,806	56,029
Hospital Fund (note 12)	3,167,953	4,242,885
<hr/>		
<b>TOTAL NET ASSETS</b>	<b>7,628,879</b>	7,871,543
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<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 8,121,197</b>	\$ 8,343,380
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The Accompanying Notes are an Integral part of these Financial Statements

**DELTA HOSPITAL AND COMMUNITY HEALTH FOUNDATION**  
**STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS**  
For the year ended March 31, 2018

	<u>General</u> <u>Fund</u>	<u>Endowment</u> <u>Fund</u>	<u>Gaming</u> <u>Fund</u>	<u>Hospital</u> <u>Fund</u>	<u>Total</u> <u>2018</u>	<u>Total</u> <u>2017</u>
<b>REVENUE</b>						
Donations (schedule I)	\$ 1,975,065	\$ -	\$ 40,516	\$ 130,502	<b>\$ 2,146,083</b>	\$ 1,685,484
Investment income	145,851	31,493	834	94,566	<b>272,744</b>	186,042
Unrealized gain (loss) on investments	(52,300)	-	-	-	<b>(52,300)</b>	205,152
<b>TOTAL REVENUE</b>	2,068,616	31,493	41,350	225,068	<b>2,366,527</b>	2,076,678
<b>OPERATING EXPENDITURES</b>						
Administration(schedule II)	332,075	6,950	-	-	<b>339,025</b>	314,902
Fundraising (schedule II)	657,399	-	50	-	<b>657,449</b>	649,081
<b>Net revenue before program spending</b>	1,079,142	24,543	41,300	225,068	<b>1,370,053</b>	1,112,695
<b>PROGRAM SPENDING</b>						
Medical equipment and education (schedule III)	267,373	11,836	31,523	-	<b>310,732</b>	631,737
Building and Improvements (schedule III)	1,985	-	-	1,300,000	<b>1,301,985</b>	528,039
<b>Excess (deficiency) of revenue over expenditures</b>	809,784	12,707	9,777	(1,074,932)	<b>(242,664)</b>	(47,081)
<b>NET ASSETS, beginning of year</b>	2,394,812	1,177,817	56,029	4,242,885	<b>7,871,542</b>	7,918,623
<b>NET ASSETS, end of year</b>	\$ 3,204,596	\$ 1,190,524	\$ 65,806	\$ 3,167,953	<b>\$ 7,628,878</b>	\$ 7,871,542

The Accompanying Notes are an Integral part of these Financial Statements

**DELTA HOSPITAL AND COMMUNITY HEALTH FOUNDATION**  
**STATEMENT OF CASH FLOWS**  
**For the year ended March 31, 2018**

	<u>General Fund</u>	<u>Endowment Fund</u>	<u>Gaming Fund</u>	<u>Hospital Fund</u>	<b>Total 2018</b>	Total 2017
<b>OPERATING ACTIVITIES:</b>						
<b>Sources of Cash</b>						
Donations	\$ 2,248,196	\$ -	\$ 40,516	\$ 130,502	<b>\$ 2,419,214</b>	\$ 1,970,665
Investment income	145,851	31,493	834	94,566	<b>272,744</b>	186,042
	2,394,047	31,493	41,350	225,068	<b>2,691,958</b>	2,156,707
<b>Uses of Cash</b>						
Administration	(300,788)	(6,950)	-	-	<b>(307,738)</b>	(334,676)
Fundraising	(626,408)	-	(50)	-	<b>(626,458)</b>	(587,997)
Medical equipment and education	(323,590)	(11,836)	(31,523)	-	<b>(366,949)</b>	(677,411)
Building and Improvements	-	-	-	(1,301,985)	<b>(1,301,985)</b>	(528,039)
	(1,250,786)	(18,786)	(31,573)	(1,301,985)	<b>(2,603,130)</b>	(2,128,123)
<b>INVESTMENT ACTIVITIES:</b>						
(Increase) in investments	(102,148)	-	-	-	<b>(102,148)</b>	(22,152)
Purchase of capital assets	(602)	-	-	-	<b>(602)</b>	(772)
Interfund transfers	(644,532)	(162,742)	-	807,274	-	-
	(747,282)	(162,742)	-	807,274	<b>(102,750)</b>	(22,924)
<b>INCREASE (DECREASE) OF CASH</b>	395,979	(150,035)	9,777	(269,643)	<b>(13,922)</b>	5,660
<b>CASH, beginning of year</b>	402,342	150,035	56,029	269,643	<b>878,049</b>	872,389
<b>CASH, end of year</b>	\$ 798,321	\$ -	\$ 65,806	\$ -	<b>\$ 864,127</b>	\$ 878,049

The Accompanying Notes are an Integral part of these Financial Statements

**DELTA HOSPITAL AND COMMUNITY HEALTH FOUNDATION**  
**NOTES TO FINANCIAL STATEMENTS**  
**March 31, 2018**

**1. NATURE OF ORGANIZATION**

The Delta Hospital and Community Health Foundation (the Foundation) was incorporated July 20, 1988 under the Society Act of British Columbia as a not-for-profit public foundation and is exempt from income tax as a registered charity under the Income Tax Act. The charitable purposes of the Society are:

(a) to fund and promote Delta Hospital (which operates under the authority of Fraser Health) and other Qualified Donees that foster public health and healthcare within Delta Hospital and the community within the Municipality of Delta, British Columbia (collectively, "Community Health Projects");

(b) to advance health education by providing scholarships, bursaries, awards, and other forms of financial assistance to enable members of the public to study and provide healthcare related training at post-secondary educational institutions and healthcare facilities within Canada (collectively, "Healthcare Education"); and

(c) to fund and promote Community Health Projects that help defray the costs of activities, equipment, and physical facility development not otherwise fully funded by government but which, in the opinion and discretion of the Foundations' Board of Directors, will be beneficial or desirable for the provision of hospital and community health services for the community of Delta and help prevent or relieve physical or mental health conditions, subject to the condition that funding of Community Health Projects must meet applicable quality and safety requirements of Health Canada or the Province of British Columbia's Ministry of Health, and the respective successors thereof.

**2. SIGNIFICANT ACCOUNTING POLICIES**

**Basis of accounting**

The Foundation prepares its financial statements in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO), and include the following significant accounting policies.

**Fund accounting**

The Foundation follows the restricted fund method of accounting for contributions.

The General Fund includes investment income, bequests, legacies and unspecified donations received for which there are no external restrictions attached by the donor. The fund accounts for the Foundation's program delivery and administrative activities and reports funds internally restricted by the board of directors.

The Endowment Fund includes resources contributed for endowment. Investment income earned on resources of the Endowment Fund is reported in the appropriate restricted funds.

The Gaming Fund accounts for the Foundation's disbursements of funds for hospital equipment based on guidelines provided by the Province of British Columbia. Restricted contributions from gaming activities are reported in this fund.

The Hospital Fund reports donations, related investment income and expenditures subject to restrictions placed by the donors.

**DELTA HOSPITAL AND COMMUNITY HEALTH FOUNDATION**  
**NOTES TO FINANCIAL STATEMENTS**  
**March 31, 2018**

**2. SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Tangible capital assets**

Purchased capital assets are recorded at cost less accumulated amortization. The Foundation provides for amortization utilizing the declining balance method at the following rates:

Office furniture and equipment	20%
Computer hardware	25%

Contributed capital assets are recorded at fair market value at the date of contribution.

**Cash and Cash Equivalents**

Cash consists of cash on deposit with banks and highly liquid short term interest bearing securities with maturities of three months or less.

**Revenue recognition**

Contributions, including public support, pledges, bequests and memoriams, corporate and foundations, are recognized when the amount can be reasonably estimated and ultimate collection is reasonably assured within the next twelve months..

The foundation follows the restricted fund method in which externally restricted contributions (grants and donations) are recognized in the fund corresponding to the purpose for which they were donated.

Unrestricted contributions are recognized in the general fund.

Contributions for endowment are recognized as revenue in the Endowment Fund.

**Use of estimates**

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations 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 reporting date and the reported amounts of receipts and disbursements for the reporting period. Actual results could differ from these estimates. Significant financial statement items that require the use of estimates are as follows: amount of bonus payable, collectability of pledges, allocation of expenses and determination of fair value of investments. These estimates are reviewed periodically and adjustments are made, as appropriate, in the statement of operations and changes in fund balances in the year they become known.

**Allocation of expenses**

The Foundation allocates salaries, benefits and bonuses by function. Therefore, staff expenses required to perform community events and donor campaigns throughout the year have been allocated to fundraising based based on time allocated to each function provided by management.

**Contributed goods and services**

Volunteers contribute numerous hours per year to assist the Foundation in carrying out its service delivery activities. Tax receipts are issued for contributed goods when a fair market value can be determined. Contributed goods and services are not recognized in the financial statements.



**DELTA HOSPITAL AND COMMUNITY HEALTH FOUNDATION**  
**NOTES TO FINANCIAL STATEMENTS**  
**March 31, 2018**

**3. CONTRIBUTIONS RECEIVABLE**

Consists of Capital Campaign pledges and estate gifts expected to be received in the next 12 months. This receivable includes \$5,000 due from a related party, who is a board member of the Foundation.

**4. OTHER ASSETS AND ACCOUNTS RECEIVABLE**

Consists of:

	<b>2018</b>	2017
Golf and Gala donations receivable	\$ 2,100	\$ 23,700
Grants receivable	1,500	-
GST recoverable	5,743	5,505
PST recoverable	22,049	34,260
Prepaid expenses	<u>4,228</u>	<u>3,144</u>
	<b><u>\$ 35,620</u></b>	<b><u>\$ 66,609</u></b>

**5. MARKETABLE SECURITIES**

These securities are administered by RBC Global Asset Management Inc. and are recorded at fair market value. The securities are invested in the following investments:

	<b>2018</b>	2017
<b>Marketable Securities</b>		
PH&N Cash account	\$ 679	\$ 81
RBC Bond Fund (Investment Savings)	1,010	996
PH&N CV Canadian Equity Fund Series O	1,016,831	1,119,740
PH&N CV Global Equity Fund Series O	<u>428,720</u>	<u>566,114</u>
	<b><u>\$ 1,447,240</u></b>	<b><u>\$ 1,686,931</u></b>

**6. TERM DEPOSITS**

Term deposits are held at the Envision Credit Union in both redeemable and non-redeemable institutional deposits for terms varying from 1 year to 5 years. Current interest rates on these investments range from 0.50% to 4.00%.

**DELTA HOSPITAL AND COMMUNITY HEALTH FOUNDATION**  
**NOTES TO FINANCIAL STATEMENTS**  
**March 31, 2018**

**7. TANGIBLE CAPITAL ASSETS**

	<u>2018</u>		<u>2017</u>	
	Accumulated		Accumulated	
	<u>Cost</u>	<u>Amortization</u>	<u>Cost</u>	<u>Amortization</u>
Computer Hardware	\$ 34,342	\$ 28,287	\$ 33,740	\$ 26,369
Equipment	<u>86,547</u>	<u>55,166</u>	<u>86,547</u>	<u>49,152</u>
	<u>\$ 120,889</u>	<u>\$ 83,453</u>	<u>\$ 120,287</u>	<u>\$ 75,521</u>
		<u>2018</u>		<u>2017</u>
<b>Net Book Value</b>		<u>\$ 37,436</u>		<u>\$ 44,766</u>

**8. ACCOUNTS PAYABLE**

Consists of:

	<u>2018</u>	<u>2017</u>
Trade payables	\$ 5,466	\$ 97,341
Fraser Health	<u>320,789</u>	<u>285,131</u>
	<u>\$ 326,255</u>	<u>\$ 382,472</u>

**9. DEFERRED REVENUE**

Consists of sponsorships received for events scheduled for after March 31, 2018.

	<u>Beginning</u> <u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending</u> <u>Balance</u>
Golf Tournament	\$ 53,000	\$ 103,800	\$ 53,000	\$ 103,800
Gala	<u>1,000</u>	<u>4,000</u>	<u>1,000</u>	<u>4,000</u>
Total	<u>54,000</u>	<u>107,800</u>	<u>54,000</u>	<u>107,800</u>

**DELTA HOSPITAL AND COMMUNITY HEALTH FOUNDATION**  
**NOTES TO FINANCIAL STATEMENTS**  
**March 31, 2018**

**10. GENERAL FUND - INTERNALLY RESTRICTED**

Consists of these named funds:

	<b>2018</b>	<b>2017</b>
Cancer Care	\$ <b>287,227</b>	\$ 183,354
Cardio Care	<b>63,690</b>	62,265
Emergency Fund	<b>403,120</b>	63,083
Capital Campaign (note 13)	<b>400,000</b>	400,000
Residential Care	<b>304,320</b>	249,293
CT Scan	<u><b>132,800</b></u>	<u>-</u>
	<u><b>\$ 1,591,157</b></u>	<u><b>\$ 957,995</b></u>

**11. ENDOWMENT FUND**

	2017	Receipts & Investment		2018
	<u>Balance</u>	<u>Income</u>	<u>Disbursements</u>	<u>Balance</u>
Delta Cedar Products DHF Staff Education Fund	\$ 258,113	\$ 6,920	\$ (3,852)	<b>261,181</b>
Elmer Tyron - Hospitals Greatest Needs Fund	261,169	6,950	(6,950)	<b>261,169</b>
Hollinger and Rumsey - Nurses Education Fund	638,535	17,091	(7,452)	<b>648,174</b>
R.T. Reynolds High School Education Fund	<u>20,000</u>	<u>532</u>	<u>(532)</u>	<u><b>20,000</b></u>
	<u><b>\$ 1,177,817</b></u>	<u><b>\$ 31,493</b></u>	<u><b>\$ (18,786)</b></u>	<u><b>\$ 1,190,524</b></u>

**12. HOSPITAL FUND**

Consists of these named funds:

	<b>2018</b>	<b>2017</b>
Capital Campaign - digital imaging and lab (note 13)	\$ <b>2,885,955</b>	\$ 4,045,957
Hospital Departments	<b>236,958</b>	172,993
Named Funds	<u><b>45,040</b></u>	<u>23,935</u>
	<u><b>\$ 3,167,953</b></u>	<u><b>\$ 4,242,885</b></u>

**DELTA HOSPITAL AND COMMUNITY HEALTH FOUNDATION**  
**NOTES TO FINANCIAL STATEMENTS**  
**March 31, 2018**

**13. CAPITAL CAMPAIGN**

In December 2013, the Charities Directorate department of the Canada Revenue Agency granted permission to the Foundation to accumulate property for the purpose of a Capital Campaign. For the period April 1, 2013 to March 31, 2019 the Foundation is able to accumulate up to \$5.5 Million. The purpose of this campaign is for the construction of the Peter C. and Elizabeth Toigo Diagnostic Services Building. Occupancy is expected in October 2019. As of March 31, 2018 the donations and expenditures accumulated are as follows:

Internally restricted funds (Note 10)	<b>\$ 400,000</b>
Donations and investment income	4,842,216
Expenditures	<u>(1,956,261)</u>
Hospital fund (Note 12)	<u><b>2,885,955</b></u>
Ending balance	<b><u>\$ 3,285,955</u></b>

**14. CAPITAL MANAGEMENT**

The Foundations's objective when managing capital is to safeguard the entity's ability to continue as a going concern, so that it can continue to provide services to the community in the form of supporting the Delta Hospital.

The Foundation sets the amount of capital in proportion to risk and manages the capital structure and makes adjustments to it in light of changes to economic conditions and the risk characteristics of the underlying assets.

**15. MANAGEMENT REMUNERATION**

As part of the disclosure requirements of the B.C. Societies Act, the Foundation reports they had 2 employees who earned in excess of \$75,000. Total remuneration to these employees for the calendar year 2017 was \$204,259.

**DELTA HOSPITAL AND COMMUNITY HEALTH FOUNDATION**  
**NOTES TO FINANCIAL STATEMENTS**  
**March 31, 2018**

**16. FINANCIAL INSTRUMENTS**

The Foundation uses risk management to monitor and manage its risk arising from financial instruments. These risks include credit risk, interest rate risk, liquidity risk and market risk.

The Association does not use any derivative financial instruments to mitigate these risks.

**Credit risk**

Credit risks arise from: cash, contribution receivable, accounts receivable, term deposits and marketable securities. Cash are deposited with reputable, major financial institutions to limit the credit risk exposure. The credit risk from counter parties not paying accounts receivable is not considered to be significant. Term deposits are held with a British Columbia Credit Union and are subject to deposit insurance. Marketable securities are invested in funds managed by financial institutions, and consider the risk of non-performance of these instruments to be remote.

**Interest rate risk**

The Foundation is exposed to interest rate risk with respect to the following financial instruments: cash and cash equivalents, and investments in interest bearing securities. Changes in interest rates can affect the fair value of investments and the cash flows related to interest income.

**Other Price risk**

The Foundation is exposed to other price risk as the investments in publicly traded securities are subject to fluctuations due to price changes on the market. The prices can also be affected by changes in interest rates and foreign currency exchange rates.

**17. COMMITMENTS**

The Foundation together with the Delta Hospital Auxiliary has committed \$7.5M to a project with the Fraser Health Authority for construction of a Digital Imagery and Laboratory building on the Delta Hospital site. The Foundations portion of the of commitment is \$5.1M of which \$1,956,261 has been incurred to March 31, 2018. The remainder of the Foundation's commitment is expected to be funded in 2019 and the Delta Hospital Auxiliary's final installment is due in 2020.

As of March 31, 2018 the Foundation had submitted medical equipment requests on behalf of the Delta Hospital to Fraser Health totaling \$190,525. Once the requests have been approved and invoices are received from Fraser Health the Foundation will record the expenses in the financial statements.

**DELTA HOSPITAL AND COMMUNITY HEALTH FOUNDATION**  
**SCHEDULE I**  
**DONATION AND EVENT REVENUES**  
**For the year ended March 31, 2018**

	General Fund	Endowment Fund	Gaming Fund	Hospital Fund	Total 2018	Total 2017
<b>Donations</b>						
Annual giving campaign	\$ 460,281	\$ -	\$ 3,140	\$ 79,836	\$ 543,257	\$ 401,382
Major gift campaign	419,451	-	3,200	-	422,651	197,174
Grants	74,286	-	3,859	-	78,145	78,600
Planned giving campaign	139,242	-	-	-	139,242	129,498
Capital campaign	-	-	-	50,666	50,666	118,086
Family and other campaigns	70,211	-	3,776	-	73,987	44,476
<b>Events</b>						
-Gala	551,258	-	22,626	-	573,884	450,813
-Golf tournament	260,337	-	3,915	-	264,252	265,455
	1,975,066	-	40,516	130,502	2,146,084	1,685,484

The Accompanying Notes are an Integral part of these Financial Statements

**DELTA HOSPITAL AND COMMUNITY HEALTH FOUNDATION**  
**SCHEDULE II**  
**ADMINISTRATION AND FUNDRAISING EXPENDITURES**  
**For the year ended March 31, 2018**

	<u>General</u> <u>Fund</u>	<u>Endowment</u> <u>Fund</u>	<u>Gaming</u> <u>Fund</u>	<u>Hospital</u> <u>Fund</u>	<b>Total</b> <b>2018</b>	Total 2017
<b>Administration</b>						
Amortization	7,933	-	-	-	<b>7,933</b>	8,626
Audit	9,353	-	-	-	<b>9,353</b>	11,670
Education and conferences	9,181	-	-	-	<b>9,181</b>	8,945
Insurance	2,602	-	-	-	<b>2,602</b>	2,551
Investment management	12,963	-	-	-	<b>12,963</b>	11,948
Legal	3,875	-	-	-	<b>3,875</b>	5,397
Office supplies and maintenance	17,607	-	-	-	<b>17,607</b>	18,781
Operations	46,425	-	-	-	<b>46,425</b>	43,686
Wages and benefits	222,136	6,950	-	-	<b>229,086</b>	203,298
	332,075	6,950	-	-	<b>339,025</b>	314,902
<b>Fundraising</b>						
Annual giving campaign	\$ 105,988	\$ -	\$ -	\$ -	<b>\$ 105,988</b>	\$ 104,831
Gala	117,017	-	-	-	<b>117,017</b>	89,736
Golf tournament	43,150	-	50	-	<b>43,200</b>	47,111
Major gift campaign	-	-	-	-	-	64
Marketing and donor recognition	63,307	-	-	-	<b>63,307</b>	77,206
Planned giving	1,137	-	-	-	<b>1,137</b>	563
Wages and benefits	326,800	-	-	-	<b>326,800</b>	329,570
	657,399	-	50	-	<b>657,449</b>	649,081

The Accompanying Notes are an Integral part of these Financial Statements

**DELTA HOSPITAL AND COMMUNITY HEALTH FOUNDATION**  
**SCHEDULE III**  
**MEDICAL EQUIPMENT, EDUCATION, BUILDING AND IMPROVEMENTS EXPENDITURES**  
**For the year ended March 31, 2018**

	General Fund	Endowment Fund	Gaming Fund	Hospital Fund	Total 2018	Total 2017
<b>Medical Equipment and Education</b>						
Cardiac Care	\$ 1,317	\$ -	\$ -	\$ -	\$ 1,317	\$ 113,231
Cancer Care	-	-	-	-	-	156,082
Education and scholarships	468	11,836	-	-	12,304	13,594
Emergency	103,538	-	-	-	103,538	-
Digital Imagery	-	-	-	-	-	173,500
Laboratory	1,530	-	3,000	-	4,530	-
Medical floor	18,763	-	25,323	-	44,086	-
Orthopedic Surgery	-	-	-	-	-	47,504
Pulmonary	18,670	-	-	-	18,670	-
Rehabilitation	3,500	-	-	-	3,500	6,000
Residential care	8,852	-	3,200	-	12,052	55,557
Spiritual Care Room	-	-	-	-	-	18,000
Surgical daycare	105,289	-	-	-	105,289	48,269
Other	5,446	-	-	-	5,446	-
	267,373	11,836	31,523	-	310,732	631,737
<b>Building and Improvements</b>						
Healing garden	\$ 1,985	\$ -	\$ -	\$ -	\$ 1,985	\$ 733
Digital Imaging and Lab	-	-	-	1,300,000	1,300,000	527,306
	1,985	-	-	1,300,000	1,301,985	528,039

The Accompanying Notes are an Integral part of these Financial Statements