

Financial Statements of

**DR. H. BLISS MURPHY  
CANCER CARE  
FOUNDATION**

Year ended March 31, 2017


## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Dr. H. Bliss Murphy Cancer Care Foundation

We have audited the accompanying financial statements of Dr. H. Bliss Murphy Cancer Care Foundation, which comprise the balance sheet as at March 31, 2017, the statements of operations, changes in net assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

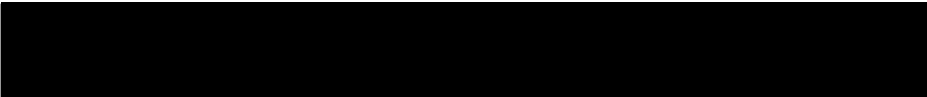
Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditors' 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 our 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, we consider 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 charitable organizations, Dr. H. Bliss Murphy Cancer Care Foundation derives revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of this revenue was limited to the amounts recorded in the records of Dr. H. Bliss Murphy Cancer Care Foundation.

Therefore, we and the predecessor auditors were not able to determine whether, as at and for the years ended March 31, 2016 and March 31, 2017, any adjustments might be necessary to donation revenue and excess of revenues over expenditures reported in the statement of operations, excess of revenues over expenditures reported in the statement of cash flows and current assets and fund balances reported in the statement of financial position. This caused the predecessor auditor to qualify their audit opinion on the financial statements as at and for the year ended March 31, 2016.

*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 Dr. H. Bliss Murphy Cancer Care Foundation as at March 31, 2017, 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.

*Emphasis of Matter*

Without modifying our opinion, we draw attention to Note 2 to the financial statements which indicates that the comparative information presented as at and for the year ended March 31, 2016 has been restated.

The financial statements of Dr. H. Bliss Murphy Cancer Care Foundation as at and for the year ended March 31, 2016 were audited by another auditor who expressed a qualified opinion on those statements on March 31, 2016 due to the matter described in the Basis for Qualified Opinion paragraph.

As part of our audit of the financial statements as at and for the year ended March 31, 2016, we audited the restatement described in Note 2 to the financial statements that was applied to restate the comparative information presented as at and for the year ended March 31, 2016. In our opinion, the restatement is appropriate and has been properly applied.

# DR. H. BLISS MURPHY CANCER CARE FOUNDATION

Balance Sheet

March 31, 2017, with comparative information for 2016


	2017	2016 (as restated)
<b>Assets</b>		
Current assets:		
Cash	\$ 341,256	\$ 426,105
Accounts receivable	-	30,786
HST receivable	123,199	56,860
Inventories	95,207	110,236
Prepaid expenses	11,068	11,068
Aeroplan miles	17,733	25,327
	<u>588,463</u>	<u>660,382</u>
Investments (note 3)	1,956,735	2,252,984
Capital assets (note 4)	220,082	79,280
	<u>\$ 2,765,280</u>	<u>\$ 2,992,646</u>

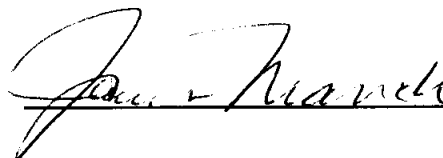
## Liabilities and Net Assets

Current liabilities:		
Accounts payable and accrued liabilities	\$ 30,402	\$ 90,229
Due to Eastern Health Regional Authority	43,604	46,830
	<u>74,006</u>	<u>137,059</u>
Due to Eastern Health Regional Authority (note 7)	1,105,912	1,364,430
	<u>1,179,918</u>	<u>1,501,489</u>
Net assets:		
██████████ Endowment Fund (note 6)	235,614	229,625
Patient and Family Support Endowment Fund (note 8)	994,810	999,177
Internally restricted net assets (note 5)	1,041,969	1,041,969
Unrestricted net assets	(907,113)	(858,894)
Invested in capital assets	220,082	79,280
	<u>1,585,362</u>	<u>1,491,157</u>
	<u>\$ 2,765,280</u>	<u>\$ 2,992,646</u>

See accompanying notes to financial statements.

On behalf of the Board:

  
\_\_\_\_\_

  
\_\_\_\_\_

# DR. H. BLISS MURPHY CANCER CARE FOUNDATION

## Statement of Operations

Year ended March 31, 2017, with comparative information for 2016

	2017	2016 (as restated)
<b>Revenues:</b>		
Annual Fund	\$ 1,145,959	\$ 1,433,947
Investment income	98,092	44,314
Memorial program	74,009	86,222
Sparkles of Hope - bracelet sales	42,363	102,468
TrueBeam campaign	20,000	10,000
Hope Ball revenue	20,000	5,000
Gifts in kind	5,917	12,884
Bust-A-Move revenue	355	81,499
	<u>1,406,695</u>	<u>1,776,334</u>
<b>Expenditures:</b>		
Disbursements (Schedule 1)	717,955	827,156
Administrative and management (Schedule 2)	370,073	469,018
Fundraising costs (Schedule 3)	171,063	267,818
Charitable programs (Schedule 4)	53,399	34,257
	<u>1,312,490</u>	<u>1,598,249</u>
<b>Excess of revenues over expenditures</b>	<b>\$ 94,205</b>	<b>\$ 178,085</b>

See accompanying notes to financial statements.

# 3 MURPHY CANCER CARE FOUNDATION

## Net Assets

117, with comparative information for 2016

	Endowment Fund	Patient and Family Support Endowment Fund	Internally restricted	Unrestricted	Invested in capital assets	2017	2016 (as restated)
of	\$ 229,625	\$ 999,177	\$ 1,041,969	\$ (884,221)	\$ 79,280	\$ 1,465,830	\$ 1,251,207
	-	-	-	25,327	-	25,327	60,285
	229,625	999,177	1,041,969	(858,894)	79,280	1,491,157	1,311,492
	5,989	31,344	-	60,392	(3,520)	94,205	178,085
for	-	-	-	-	-	-	1,580
ts	-	(35,711)	-	(108,611)	144,322	-	-
	\$ 235,614	\$ 994,810	\$ 1,041,969	\$ (907,113)	\$ 220,082	\$ 1,585,362	\$ 1,491,157

# DR. H. BLISS MURPHY CANCER CARE FOUNDATION

## Statement of Cash Flows

Year ended March 31, 2017, with comparative information for 2016

	2017	2016 (as restated)
Cash provided by (used in):		
Operations:		
Excess of revenues over expenditures	\$ 94,205	\$ 178,085
Items not involving cash:		
Accrued severance pay	1,482	22,058
Contributed assets	(3,519)	(4,600)
Amortization	3,520	-
Unrealised gain on investments	(33,939)	(19,745)
	61,749	175,798
Changes in non-cash operating working capital:		
Decrease (increase) in accounts receivable	30,786	(10,492)
Increase in HST receivable	(66,339)	(23,341)
Decrease (increase) in inventories	15,029	(107,971)
Increase in prepaid expenses	-	(1,878)
Decrease in Aeroplan miles	7,594	34,958
(Decrease) increase in accounts payable and accrued liabilities	(59,827)	14,115
(Decrease) increase in due to Eastern Health Regional Authority	(3,226)	59,200
Decrease in deferred contribution	-	(33,611)
Changes in due to/from Eastern Regional Health Authority - Long term	(260,000)	-
	(274,234)	106,778
Investing:		
Purchase of investments	(142,703)	(9,740)
Proceeds on disposal of investments	472,891	154,366
Purchase of capital assets	(140,803)	-
	189,385	144,626
(Decrease) increase in cash	(84,849)	251,404
Cash, beginning of year	426,105	174,701
Cash, end of year	\$ 341,256	\$ 426,105

See accompanying notes to financial statements.

# DR. H. BLISS MURPHY CANCER CARE FOUNDATION

Notes to Financial Statements

Year ended March 31, 2017

---

Dr. H. Bliss Murphy Cancer Care Foundation (the "Foundation") was incorporated under the laws of the Province of Newfoundland and Labrador on October 12, 2004. The Foundation develops, stewards and distributes charitable resources to enhance treatment and supportive care programs for cancer patients, funds local cancer research initiatives and provides continuing education opportunities for staff of the Foundation and affiliated regional cancer programs in Newfoundland and Labrador.

The Foundation is a registered charity, and as such, is exempt from income taxes and may issue charitable donation receipts.

## 1. Significant accounting policies:

These financial statements are prepared in accordance with Part III of the Chartered Professional Accountants of Canada Accounting Handbook- Accounting Standards for Not-for-Profit Organizations, which sets out generally accepted accounting principles for not-for-profit organizations in Canada and includes the significant accounting policies set out below.

### (a) Revenue recognition:

The Foundation follows the deferral method of accounting for contributions, which include grants and donations. Grants and bequests are recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Other donations are recorded when received since pledges are not legally enforceable claims. Unrestricted contributions are recognized as revenue in the general fund when initially recorded. Externally restricted contributions, except endowment contributions, are deferred when initially recorded in the general fund and recognized as revenue in the year in which the related expenses are recognized. Externally restricted endowment contributions are recognized as direct increases in net assets when recorded in the respective endowment fund.

Investment income, which consists of interest, dividends, and unrealised gains and losses is recorded in the statement of operations, as earned except to the extent that it is externally restricted, in which case it is added to or deducted from endowment net assets or other restricted balances.

### (b) Cash and cash equivalents:

Cash and cash equivalents include cash and short-term investments with maturities of three months or less.



# DR. H. BLISS MURPHY CANCER CARE FOUNDATION

Notes to Financial Statements (continued)

Year ended March 31, 2017

---

## 1. Significant accounting policies (continued):

### (c) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Freestanding derivative instruments that are not in a qualifying hedging relationship and equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Foundation has not elected to carry any such financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method (or effective interest rate method).

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Foundation determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Foundation expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future year, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

### (d) Joint venture:

The Foundation accounts for its interest in a jointly-controlled fundraising event using the proportionate consolidation method. As a result, the Foundation recognizes in its statement of financial position and statement of operations its share of the assets, liabilities, and revenue and expenses incurred by the jointly-controlled fund-raising event.

### (e) Capital assets:

Capital assets include donated artwork that is recorded at fair value when determinable at the date of acquisition and is not amortized. The Foundation uses an accredited appraiser to value the artwork. When the fair value of the artwork cannot be determined it is recorded at nil value.

The Garden of Hope retaining wall is recorded at cost less accumulated amortization. Amortization is provided on a straight-line basis over the asset's useful life of twenty years.

# DR. H. BLISS MURPHY CANCER CARE FOUNDATION

Notes to Financial Statements (continued)

Year ended March 31, 2017

---

## 1. Significant accounting policies (continued):

(f) Accrued severance pay:

Employees are entitled to severance benefits as stipulated in their conditions of employment. The right to be paid severance pay vests with employees based upon years of service and current salary levels. The severance benefit obligation has been actuarially determined using assumptions based on management's best estimates of future salary and wage changes, employee age, years of service, the probability of voluntary departure due to resignation or retirement, the discount rate and other factors. Discount rates are based on long-term corporate bonds. Actuarial gains and losses are recognized immediately through the statement of changes in net assets.

(g) Aeroplan asset:

The Foundation receives donations of Aeroplan points to cover travel expenses for cancer patients to receive treatment. These are recorded at their fair value as received.

(h) Pension costs:

Employees of the Foundation are members of the Public Service Pension Plan (PSPP) administered by the Public Service Pension Plan Corporation and the Government Money Purchase Plan (GMPP) administered by the Government of Newfoundland and Labrador, collectively (the "Plans").

PSPP is a defined benefit pension plan covering full-time employees of the Province of Newfoundland and Labrador, the Legislature and various crown corporation, agencies and commissions created by or under a statute of the Province. As there is insufficient information available at the employer level to account for this plan as a defined benefit plan the Foundation accounts for PSPP as a defined contribution plan. PSPP's deficit is disclosed to the Public Service Pension Plan website. There are no significant changes in the contractual elements of PSPP.

GMPP is a defined contribution plan covering employees of the government of Newfoundland and Labrador that are not eligible to participate in other plans sponsored by the Government of Newfoundland and Labrador.

Contributions to the Plans are required from both the employees and the Foundation. The annual contributions to pensions are recognized as an expense in the period.

(i) Inventory:

Inventory is valued at the lower of cost and net realizable value. Cost is determined on the first-in, first-out basis.

# DR. H. BLISS MURPHY CANCER CARE FOUNDATION

Notes to Financial Statements (continued)

Year ended March 31, 2017

---

## 1. Significant accounting policies (continued):

### (j) Contributed services:

The activities of the Foundation include time donated by a substantial number of volunteers. Since no objective basis exists for recording and assigning values to these services, they are not reflected in the financial statements.

### (k) Use of estimates:

The preparation of the financial statements in conformity 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 date of the financial statements and the reported amounts of revenue and expenses during the year. Significant items subject to such estimates and assumptions include the carrying amounts of capital assets, and severance pay accrued. Actual results could differ from those estimates.

## 2. Accounting policy change:

During the year, the Foundation changed their accounting policy. The Foundation did not previously record Aeroplan points donated as part of their accounting policies. The Foundation has added a policy to record the points received as an asset on the financial statements. The impact of the retrospective policy change is as follows:

---

	As previously reported	Impact of correction of error	As restated
Aeroplan miles	-	25,327	25,327
Annual fund revenue	1,390,572	43,375	1,433,947
Disbursements	748,823	78,333	827,156
Aeroplan expense	-	78,333	78,333
Net assets March 31, 2016	1,465,830	25,327	1,491,157
Net assets, April 1, 2015	1,251,207	60,285	1,311,492

---

# DR. H. BLISS MURPHY CANCER CARE FOUNDATION

Notes to Financial Statements (continued)

Year ended March 31, 2017

### 3. Investments:

	2017	2016 (as restated)
Fixed income	\$ 1,746,761	\$ 2,117,444
Mutual funds	127,358	-
Equities	82,616	135,540
	<u>\$ 1,956,735</u>	<u>\$ 2,252,984</u>

Included in investment income on the statement of operations is interest of \$57,702 (2016 - \$19,969), dividend income \$6,451 (2016- \$4,600), and unrealised gain \$33,939 (2016- \$19,745).

### 4. Capital assets:

	2017		2016 (as restated)	
	Cost	Accumulated amortization	Net book value	Net book value
Garden of Hope retaining wall \$	140,803	\$ 3,520	\$ 137,283	-
Works of art	82,799	-	82,799	79,280
	<u>\$ 223,602</u>	<u>\$ 3,520</u>	<u>\$ 220,082</u>	<u>\$ 79,280</u>

### 5. Internally restricted net assets:

The balance included in internally restricted net assets represents amounts internally restricted by the Foundation's Board of Directors and is comprised of the following internally restricted funds:

# DR. H. BLISS MURPHY CANCER CARE FOUNDATION

Notes to Financial Statements (continued)

Year ended March 31, 2017

## 5. Internally restricted net assets (continued):

	2017	2016
Power of Life Special Fund	\$ 624,447	\$ 624,447
Research funds	311,202	311,202
Cancer Centre - East/West Fund	45,411	45,411
Cancer Centre - Western Region Campaign	25,230	25,230
Kids With Cancer Travel Fund	14,719	14,719
Patient and Family Support Fund	20,960	20,960
	<b>\$ 1,041,969</b>	<b>\$ 1,041,969</b>

## 6. ██████████ endowment fund:

These investments represent the funds donated to ██████████ Endowment Fund that are required by the donors to be maintained by the Foundation on a permanent basis. These amounts are all externally restricted.

	2017	2016 (as restated)
Canadian corporate bonds	\$ 227,345	\$ 189,517
Preferred shares	-	23,560
High interest savings account	8,269	16,142
Cash	-	406
	<b>\$ 235,614</b>	<b>\$ 229,625</b>

Income earned on these investments can only be disbursed on educational scholarships and awards granted to staff of the Dr. H. Bliss Murphy Cancer Centre and affiliated regional cancer programs. During the year ended, March 31, 2017, investment income on these net assets was \$5,989 (2016 - \$1,860) which was recorded as income in the statement of operations.

# DR. H. BLISS MURPHY CANCER CARE FOUNDATION

Notes to Financial Statements (continued)

Year ended March 31, 2017

## 7. Related party debt:

Eastern Health Regional Health Authority (Eastern Health) is a related party. The Foundation operates for the purpose of accumulating funds to assist Eastern Health with the purchase of medial equipment used in the provision of cancer patient care.

Details of disbursements to Eastern Health for the current and prior year are shown in schedule 4.

Eastern Health provides payroll services as well as IT services to the Foundation as well as insurance coverage for the Foundation's Board of Directors, at no cost to the Foundation. These in-kind contributions have not been reflected in these financial statements.

During 2014, the Foundation committed to disburse a total of \$2,500,000 to Eastern Health as repayment of the purchase of equipment. As at March 31, 2017, \$1,464,000 (2016 - \$1,204,000) of the obligation has been paid to Eastern Regional Health Authority; The balance is non interest bearing with no set terms of repayment.

## 8. Patient and Family Support Endowment Fund:

These investments represent the funds donated to the Patient and Family Support Endowment Fund that are required by the donors to be maintained by the Foundation on a permanent basis. These amounts are all externally restricted.

	2017	2016
Canadian corporate bonds	\$ 817,380	\$ 154,871
Preferred shares	-	47,120
Certificates of deposit	-	760,700
Equity mutual funds	127,358	-
	944,738	962,691
Cash held	50,072	36,486
	\$ 994,810	\$ 999,177

Income earned on these investments can only be disbursed on funding the activities of the Patient and Family Support Annual Fund. During the year ended March 31, 2017, investment income on these net assets was \$31,344 (2016 - \$13,838) which was recorded as income in the statement of operations.

# DR. H. BLISS MURPHY CANCER CARE FOUNDATION

Notes to Financial Statements (continued)

Year ended March 31, 2017

---

## 9. Financial risks:

### (a) Credit risk:

Credit risk is the risk of loss associated with the counterparty's inability to fulfil its payment obligation. The Foundation's credit risk is primarily attributed to cash and cash equivalents and investments. The Foundation manages this risk by maintaining cash and cash equivalent and investment balances with recognized financial institutions.

### (b) Liquidity risk:

Liquidity risk is the risk that the Foundation will not be able to meet its financial obligations as they become due. The Foundation manages this risk by monitoring cash from operations.

### (c) Interest rate risk:

The Foundation is exposed to interest rate risk with respect to its managed investment portfolio because fair value and expected interest income will fluctuate due to changes in market interest rates.

## 10. Joint venture:

During the 2015-2016 fiscal year, the Foundation participated in the Bust-a-Move event which was a joint venture with the Health Care Foundation of St. John's Inc. Both organizations had a 50% interest in the fundraising event. Accordingly, the Foundation includes its share of assets, liabilities, revenue and expenses in the financial statements. The following is a summary of the financial position and operating results of the Bust-A-Move event as at March 31, 2017, and the Foundation's proportionate share. The Bust a Move event was not held in the current year. As a result the activity in the year was minimal with the exception of the disbursement of funds to each organization of \$51,902.

Accordingly, the Foundation includes its share of assets, liabilities, revenue and expenditures in its financial statements. The following is a summary of the Foundation's share of the assets, liabilities, revenue and expenditures of the Bust-A-Move event that have been recognized in these financial statements with respect to this joint venture;

# DR. H. BLISS MURPHY CANCER CARE FOUNDATION

Notes to Financial Statements (continued)

Year ended March 31, 2017

## 10. Joint venture (continued):

	2017 Total	2017 Proportionate Share	2016 Total	2016 Proportionate Share
<b>Assets:</b>				
Cash	\$ 61	\$ 30	\$ 83,737	\$ 41,868
Accounts receivable	144	72	23,048	11,524
	205	102	106,785	53,392
<b>Liabilities</b>				
Accounts payable and accrued liabilities	-	-	3,691	1,845
<b>Net assets</b>	<b>\$ 205</b>	<b>\$ 102</b>	<b>\$ 103,094</b>	<b>\$ 51,547</b>
<b>Revenues:</b>				
Participating pledges	\$ 220	\$ 110	\$ 100,602	\$ 50,301
Sponsorships	-	-	57,500	28,750
Other	560	280	4,895	2,448
	780	390	162,997	81,499
<b>Expenditures:</b>				
Advertising and promotion	-	-	23,899	11,950
Bank account fees	9	5	5,773	2,887
Catering	-	-	473	236
License	-	-	10,000	5,000
Miscellaneous	-	-	6,125	3,063
Office supplies	-	-	391	196
Printing and postage	-	-	999	499
Prizes	-	-	10,332	5,166
Professional fees	(144)	(72)	2,500	1,250
Salary	-	-	5,000	2,500
Audio visual	-	-	8,149	4,074
Venue rentals	-	-	8,753	4,376
	(135)	(67)	65,492	32,747
<b>Excess of revenues over expenditures</b>	<b>\$ 915</b>	<b>\$ 457</b>	<b>\$ 80,603</b>	<b>\$ 40,302</b>



# DR. H. BLISS MURPHY CANCER CARE FOUNDATION

Notes to Financial Statements (continued)

Year ended March 31, 2017

---

## **11. Comparative information:**

The comparative financial statements have been reclassified from statements previously presented to conform to the presentation of the current year financial statements.

# DR. H. BLISS MURPHY CANCER CARE FOUNDATION

Schedule 1 - Disbursements

Year ended March 31, 2017, with comparative information for 2016

	2017	2016 (as restated)
Patient support programs	\$ 289,576	\$ 265,408
Wages, salaries and benefits	137,320	127,613
Garden of Hope renovations	69,255	-
Swim for Hope Payouts	67,755	60,393
Research	41,639	-
Capital Fund Eastern Health	40,000	199,644
Capital Fund Cameron Inquiry	31,664	-
Aeroplan expense	29,069	78,333
Scholarships, bursaries and grants	10,849	68,319
Regional Cancer centres	828	18,763
Sparkles of Hope payout	-	8,683
	\$ 717,955	\$ 827,156

# DR. H. BLISS MURPHY CANCER CARE FOUNDATION

Schedule 2 - Administrative and Management

Year ended March 31, 2017, with comparative information for 2016

	2017	2016 (as restated)
Salaries and benefits	\$ 310,924	\$ 382,841
Accounting and legal	17,614	17,389
Bank charges and interest	13,862	13,278
Professional fees	6,852	15,874
Storage	6,722	-
Amortization	3,520	-
Printing	2,684	6,722
Office supplies	1,853	3,803
Business meetings	1,766	2,811
Minor equipment and furniture	1,357	2,168
Insurance	1,254	1,217
Membership fees	765	861
Courier	548	991
Miscellaneous expense	231	-
Event supplies	121	-
Bad debt	-	7,289
Public relations	-	7,230
Web design	-	2,791
Telephone	-	2,399
Stewardship	-	912
Travel	-	242
Conference fees	-	200
	<b>\$ 370,073</b>	<b>\$ 469,018</b>

# DR. H. BLISS MURPHY CANCER CARE FOUNDATION

## Schedule 3 - Fundraising Costs

Year ended March 31, 2017, with comparative information for 2016

	2017	2016 (as restated)
Direct mail program	\$ 95,424	\$ -
Event supplies	28,363	21,141
Sparkles of Hope	14,975	35,668
Professional fees	11,578	58,550
Postage	5,794	28,139
Subscription fees	3,449	3,638
Christmas cards	2,452	3,129
Printing	2,298	29,377
Web design and maintenance	2,260	2,100
Bank charges	1,827	2,671
Courier	813	736
Insurance	765	1,251
Advertising	707	-
Signage	358	3,964
Bust-A-Move expenditures	-	41,197
Public relations	-	33,767
Inventory provision	-	2,265
Gifts in kind	-	225
	<b>\$ 171,063</b>	<b>\$ 267,818</b>

# DR. H. BLISS MURPHY CANCER CARE FOUNDATION

Schedule 4 - Charitable Programs

Year ended March 31, 2017, with comparative information for 2016

	2017	2016 (as restated)
Public relations	\$ 16,634	\$ 734
Printing	10,478	-
Travel	7,240	3,333
Postage	5,791	3,000
Professional fees	4,806	-
Event supplies	2,870	-
Telephone	2,599	817
Stewardship	2,581	1,471
Promotional materials	2,314	3,161
Photography	1,304	3,000
Advertising	979	-
Web Design and Maintenance	941	-
Professional development	893	1,058
Signage	740	-
Miscellaneous	-	372
Software maintenance	(6,771)	17,311
	<b>\$ 53,399</b>	<b>\$ 34,257</b>