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# **Gabriola Health Care Foundation**

**Financial Statements**  
December 31, 2019  
(Unaudited)

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Financial Statements  
December 31, 2019  
(Unaudited)

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# K.D. BEAUSOLEIL & COMPANY INC.

CHARTERED PROFESSIONAL ACCOUNTANTS



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## Independent Practitioner's Review Engagement Report

To the Directors of  
Gabriola Health Care Foundation

We have reviewed the accompanying financial statements of Gabriola Health Care Foundation that comprise the statement of financial position as at December 31, 2019 and the statements of operations, changes in fund balances and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

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

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

### **Practitioner's Responsibility**

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

### **Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Gabriola Health Care Foundation as at December 31, 2018, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Nanaimo BC  
May 8, 2020

K.D. Beausoleil & Company Inc.  
Chartered Professional Accountants

#### **Nanaimo Office:**

255 Terminal Avenue  
Nanaimo, B.C. V9R 5C7

T: 250.754.2111  
F: 250.754.0632

#### **Gabriola Office:**

535 North Road  
Gabriola, B.C. V0R 1X0

T: 250.247.7600  
F: 250.247.7601

#### **Mailing Address:**

P.O. Box 278  
Nanaimo, B.C. V9R 5K9

#### **Online:**

admin@kdbcpcpa.ca  
www.kdbcpcpa.ca

**GH** Gabriola Health Care Foundation  
Statement of Financial Position  
(unaudited)  
As at December 31, 2019

	2019					2018				
	Operating Fund	Health Centre Fund	Medical Equipment Fund	Kitty Heller Fund (Note 10)	Total	Operating Fund	Health Centre Fund	Medical Equipment Fund	Kitty Heller Fund (Note 10)	Total
<b>Assets</b>										
<b>Current Assets</b>										
Cash	\$ 38,492	\$ -	\$ -	\$ -	\$ 38,492	\$ 25,115	\$ -	\$ -	\$ -	\$ 25,115
Guaranteed Investment Certificates	-	-	-	-	-	89,177	-	-	-	-
Accounts receivable and accrued income	12,672	-	-	-	12,672	31,196	65	-	-	31,261
Prepaid expenses	9,198	-	-	-	9,198	9,043	-	-	-	9,043
<b>Total current assets</b>	<b>60,362</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,362</b>	<b>154,531</b>	<b>65</b>	<b>-</b>	<b>-</b>	<b>154,596</b>
<b>Restricted Assets</b>										
Cash	18,015	(29,219)	2,881	48,935	40,612	-	(39,283)	2,542	52,908	16,167
Guaranteed Investment Certificates	316,985	300,000	-	-	616,985	-	300,000	-	-	300,000
<b>Total restricted assets</b>	<b>335,000</b>	<b>270,781</b>	<b>2,881</b>	<b>48,935</b>	<b>657,597</b>	<b>-</b>	<b>260,717</b>	<b>2,542</b>	<b>52,908</b>	<b>316,167</b>
<b>Capital assets (Note 5)</b>	<b>-</b>	<b>1,535,273</b>	<b>3,944</b>	<b>-</b>	<b>1,539,217</b>	<b>-</b>	<b>1,575,465</b>	<b>8,455</b>	<b>-</b>	<b>1,583,920</b>
	<b>\$ 395,362</b>	<b>\$ 1,806,054</b>	<b>\$ 6,825</b>	<b>\$ 48,935</b>	<b>\$ 2,257,176</b>	<b>\$ 154,531</b>	<b>\$ 1,836,247</b>	<b>\$ 10,997</b>	<b>\$ 52,908</b>	<b>\$ 2,054,683</b>
<b>Liabilities</b>										
<b>Current liabilities</b>										
Accounts payable and accrued liabilities	\$ 10,873	\$ -	\$ -	\$ 4,000	\$ 14,873	\$ 9,234	\$ -	\$ -	\$ -	\$ 9,234
Deferred grant	-	-	-	-	-	2,500	-	-	-	2,500
<b>Total current liabilities</b>	<b>10,873</b>	<b>-</b>	<b>-</b>	<b>4,000</b>	<b>14,873</b>	<b>11,734</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,734</b>
<b>Deferred contributions (Note 6)</b>		<b>1,336,054</b>	<b>6,825</b>	<b>44,935</b>	<b>1,387,814</b>		<b>1,366,247</b>	<b>10,997</b>	<b>52,908</b>	<b>1,430,152</b>
<b>Total liabilities and deferred contributions</b>	<b>10,873</b>	<b>1,336,054</b>	<b>6,825</b>	<b>48,935</b>	<b>1,402,687</b>	<b>11,734</b>	<b>1,366,247</b>	<b>10,997</b>	<b>52,908</b>	<b>1,441,886</b>
<b>Fund balances</b>										
Invested in land	-	470,000	-	-	470,000	-	470,000	-	-	470,000
Internally restricted funds (Note 7)	335,000	-	-	-	335,000	-	-	-	-	-
Unrestricted funds	49,489	-	-	-	49,489	142,797	-	-	-	142,797
	<b>384,489</b>	<b>470,000</b>	<b>-</b>	<b>-</b>	<b>854,489</b>	<b>142,797</b>	<b>470,000</b>	<b>-</b>	<b>-</b>	<b>612,797</b>
	<b>\$ 395,362</b>	<b>\$ 1,806,054</b>	<b>\$ 6,825</b>	<b>\$ 48,935</b>	<b>\$ 2,257,176</b>	<b>\$ 154,531</b>	<b>\$ 1,836,247</b>	<b>\$ 10,997</b>	<b>\$ 52,908</b>	<b>\$ 2,054,683</b>





**Gabriola Health Care Foundation**  
**Statement of Operations and Changes in Fund Balances**  
(unaudited)  
For the year ended December 31, 2019

	2019					2018				
	Operating Fund	Health Centre Fund	Medical Equipment Fund	Kitty Heller Fund (Note 10)	Total	Operating Fund	Health Centre Fund	Medical Equipment Fund	Kitty Heller Fund (Note 10)	Total
<b>Revenue</b>										
Rent	\$ 129,227	\$ -	\$ -	\$ -	\$ 129,227	\$ 108,461	\$ -	\$ -	\$ -	\$ 108,461
Bequest	182,276	-	-	-	182,276	-	-	-	-	-
Donations (Note 8)	21,441	-	7	3	21,451	7,231	-	-	-	7,231
Investment income	13,409	-	-	-	13,409	7,521	-	-	-	7,521
Deferred contributions taken into income (Note 6)	-	40,193	4,511	8,045	52,749	-	40,241	8,653	10,340	59,234
Operating revenue	<u>346,353</u>	<u>40,193</u>	<u>4,518</u>	<u>8,048</u>	<u>399,112</u>	<u>123,213</u>	<u>40,241</u>	<u>8,653</u>	<u>10,340</u>	<u>182,447</u>
<b>Expenses</b>										
<b>Building operating costs</b>										
Amortization of assets (Notes 2 & 5)	-	40,193	4,511	-	44,704	-	40,241	8,653	-	48,894
Building maintenance administration	6,660	-	-	-	6,660	-	-	-	-	-
Building Insurance	8,181	-	-	-	8,181	6,932	-	-	-	6,932
Building systems maintenance	11,641	-	-	-	11,641	4,663	-	-	-	4,663
Cleaning services & supplies	16,691	-	-	-	16,691	15,537	-	-	-	15,537
General maintenance and repairs	(175)	-	-	-	-	3,531	-	-	-	3,531
Groundskeeping	2,624	-	-	-	2,624	1,889	-	-	-	1,889
GST Expense net of refund	1,469	-	-	-	1,469	1,383	-	-	-	1,383
Real Property Tax	10,383	-	-	-	10,383	10,222	-	-	-	10,222
Utilities and services	16,601	-	-	-	16,601	19,708	-	-	-	19,708
WorksafeBC	213	-	-	-	213	-	-	-	-	-
Total Building operating costs	<u>74,288</u>	<u>40,193</u>	<u>4,511</u>	<u>-</u>	<u>118,992</u>	<u>63,865</u>	<u>40,241</u>	<u>8,653</u>	<u>-</u>	<u>112,759</u>
<b>Community services</b>										
Clinic equipment	-	-	-	-	-	1,013	-	-	-	1,013
Maintain Helipad	-	-	-	-	-	414	-	-	-	414
Maintaining urgent care room	9,447	-	-	-	9,447	8,807	-	-	-	8,807
Telemedicine unit	4,066	-	-	-	4,066	4,797	-	-	-	4,797
Total community services	<u>13,513</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,513</u>	<u>15,031</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,031</u>
<b>Donations</b>										
				6,645	6,645	226			10,000	10,226
<b>Foundation operating costs</b>										
Bank and credit card charges	334	-	7	3	344	246	-	-	-	246
Communications	778	-	-	-	778	3,710	-	-	-	3,710
Compliance costs	285	-	-	-	285	264	-	-	-	264
Director and officer Insurance	1,066	-	-	-	1,066	1,060	-	-	-	1,060
Miscellaneous expenses	1,116	-	-	-	1,116	940	-	-	340	1,280
Membership	500	-	-	-	500	500	-	-	-	500
Post Office Box Rental	169	-	-	-	169	166	-	-	-	166
Professional fees	2,841	-	-	-	2,841	5,841	-	-	-	5,841
Health programs	4,740	-	-	1,400	6,140	-	-	-	-	-
Recruiting and retention	4,185	-	-	-	4,185	-	-	-	-	-
Software	535	-	-	-	535	-	-	-	-	-
WEB site	311	-	-	-	311	408	-	-	-	408
Total Foundation operating expenses	<u>16,860</u>	<u>-</u>	<u>7</u>	<u>1,403</u>	<u>18,270</u>	<u>13,135</u>	<u>-</u>	<u>-</u>	<u>340</u>	<u>13,475</u>
<b>Total expenses</b>	<u>104,661</u>	<u>40,193</u>	<u>4,518</u>	<u>8,048</u>	<u>157,420</u>	<u>92,257</u>	<u>40,241</u>	<u>8,653</u>	<u>10,340</u>	<u>151,491</u>
<b>Excess of revenue over expenses for the year</b>	241,692	-	-	-	241,692	30,956	-	-	-	30,956
<b>Transfer from unrestricted funds</b>	335,000	-	-	-	335,000	-	-	-	-	-
<b>Transfer to internally restricted funds (Note 7)</b>	(335,000)	-	-	-	(335,000)	-	-	-	-	-
<b>Balance, beginning of year</b>	142,797	470,000	-	-	612,797	111,841	470,000	-	-	581,841
<b>Balance, end of year</b>	\$ 384,489	\$ 470,000	\$ -	\$ -	\$ 854,489	\$ 142,797	\$ 470,000	\$ -	\$ -	\$ 612,797



**Gabriola Health Care Foundation**

Statement of Cash Flows

(unaudited)

For the year ended December 31, 2019

	2019					2018				
	Operating Fund	Health Centre Fund	Medical Equipment Fund	Kitty Heller Fund (Note 9)	Total	Operating Fund	Health Centre Fund	Medical Equipment Fund	Kitty Heller Fund (Note 9)	Total
<b>Operations</b>										
Revenue										
Rent	\$ 129,227	-	-	-	129,227	108,461	-	-	-	108,461
Bequests	182,276	-	-	-	182,276	-	-	-	-	-
Donations	21,441	-	-	-	21,441	7,231	-	-	-	7,231
Decrease / (Increase) in accounts receivable	18,524	-	-	-	18,524	(24,495)	-	-	-	(24,495)
Decrease / (Increase) in prepaid expenses	(155)	-	-	-	(155)	(948)	-	-	-	(948)
	351,313	-	-	-	351,313	90,249	-	-	-	90,249
Cash paid to suppliers										
Purchases	(104,661)	-	-	-	(104,661)	(92,257)	-	-	(340)	(92,597)
(Decrease) / Increase in accounts payable	(861)	-	-	-	(861)	2,870	-	-	-	2,870
	(105,522)	-	-	-	(105,522)	(89,387)	-	-	(340)	(89,727)
Interest income	13,409	-	-	-	13,409	7,521	-	-	0	7,521
<b>Total cash from operations</b>	<b>259,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>259,200</b>	<b>8,383</b>	<b>-</b>	<b>-</b>	<b>(340)</b>	<b>8,042</b>
<b>Investing activities</b>										
Purchase of Guaranteed Investment Certificates	(227,808)	-	-	-	(227,808)	(29,500)	-	-	-	(29,500)
Additions to capital assets	-	-	-	-	0	-	(6,519)	(693)	-	(7,212)
<b>Net investing activities</b>	<b>(227,808)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(227,808)</b>	<b>(29,500)</b>	<b>(6,519)</b>	<b>(693)</b>	<b>-</b>	<b>(36,713)</b>
<b>Financing activities</b>										
Grants, donations and other income	-	10,000	339	72	10,411	-	25,035	168.73	-	25,204
Donations to charities	-	-	-	(6,645)	(6,645)	-	-	-	(10,000)	(10,000)
Purchases	-	-	-	(1,400)	(1,400)	-	-	-	-	-
Decrease / (Increase) in accounts receivable	-	64	-	-	64	-	(8)	25	-	17
(Decrease) / Increase in accounts payable	-	-	-	4,000	4,000	-	-	-	-	-
Amortization of fixed assets	-	40,193	4,511	-	44,704	-	40,241	8,653	-	48,895
Amortization of deferred contributions	-	(40,193)	(4,511)	-	(44,704)	-	(40,241)	(8,653)	-	(48,895)
<b>Net financing activities</b>	<b>-</b>	<b>10,064</b>	<b>339</b>	<b>(3,973)</b>	<b>6,430</b>	<b>-</b>	<b>25,027</b>	<b>193</b>	<b>(10,000)</b>	<b>15,220</b>
	(227,808)	10,064	339	(3,973)	(221,378)	29,500.25	18,508	(500)	(10,000)	(21,492)
<b>Net cash increase (decrease) for the year</b>	<b>31,393</b>	<b>10,064</b>	<b>339</b>	<b>(3,973)</b>	<b>37,823</b>	<b>(21,118)</b>	<b>18,508</b>	<b>(500)</b>	<b>(10,340)</b>	<b>(13,450)</b>
<b>Total cash at beginning of year (Note 11)</b>	<b>25,115</b>	<b>(39,283)</b>	<b>2,542</b>	<b>52,908</b>	<b>41,282</b>	<b>46,232</b>	<b>(57,791)</b>	<b>3,042</b>	<b>63,248</b>	<b>54,732</b>
<b>Total cash at end of year (Note 11)</b>	<b>\$ 56,507</b>	<b>(29,219)</b>	<b>2,881</b>	<b>48,935</b>	<b>79,104</b>	<b>25,115</b>	<b>(39,283)</b>	<b>2,542</b>	<b>52,908</b>	<b>41,282</b>
<b>Cash consists of:</b>										
Unrestricted cash	\$ 38,492	-	-	-	38,492	\$ 25,115	-	-	-	25,115
Restricted cash	18,015	(29,219)	2,881	48,935	40,612	0	(39,283)	2,542	52,908	16,167
	\$ 56,507	(29,219)	2,881	48,935	79,104	\$ 25,115	(39,283)	2,542	52,908	41,282





## Gabriola Health Care Foundation

Notes to financial statements

(unaudited)

For the year ended December 31, 2019

### 1. Nature of entity

The Gabriola Health Care Foundation is a British Columbia not-for-profit society incorporated under the British Columbia Societies Act on March 28, 2007 and is a registered charity for Canadian Income Tax purposes. Its registration number is 85193 0586 RR0001.

### 2. Summary of Significant Accounting Policies

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations.

#### (a) Fund accounting

The society reports its activities using the deferral method of accounting. The Foundation has established separate funds for amounts donated for the specific purpose of constructing the Health Centre, for the purchase of medical equipment, and for the offering of health care programmes to Gabriolans.

#### (b) Revenue recognition

Unrestricted contributions are recognized as revenue in the operating fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Restricted contributions are deferred and recognized as revenue of the year in which the related expenditures are incurred. Restricted contributions used to acquire capital assets are recognized as revenue in amounts equal to the amortization charged to the particular asset accounts in the year.

Contributions for the purchase of capital assets that will not be amortized, such as land, are recognized as revenue in the appropriate fund when received.

Grants received for a particular purpose which are refundable to the donor if the funds are not used for that purpose by a particular date are deferred and recorded as a liability until the funds are used for the specified purpose. The amounts are taken into income as the funds are spent for specified purpose.

To be included in income in a year, contributions must have been received or, if mailed, must bear a post mark date in the particular year.

Pledges of the contribution of cash and in-kind contributions of assets are recognized at their estimated value at the time of the contribution. If collection of a pledge becomes doubtful the doubtful amount is recognized as an expense at that time.

Investment income including income realized on restricted funds is recognized as income in the operating fund when earned.

#### (c) Contributed securities

Contributed securities are recorded at their receipted value, which is the closing market value of the securities the day the donation is received. They are sold at the first opportunity. Any gain or loss on the disposition, and the cost of the disposition, is recorded as income or expense at the time of the disposition.

#### (d) Capital assets

Property and equipment is recorded at cost (or receipted value in the case of contributed items) and is amortized over the estimated useful life of the assets on a straight line basis using the following useful lives:

- (i) Electronic office equipment - 3 years
- (ii) Generator and Fire pump Batteries - 4 years
- (iii) Medical equipment - 5 years
- (v) Furniture and fixtures -10 years
- (vi) Telephone system - 10 years
- (vii) Electricity generator - 20 years
- (viii) Fire pump - 20 years
- (ix) Laundry equipment - 10 years
- (x) Land improvements - 20 years
- (xi) Building - 50 years

Full amortization is claimed in the year of an asset is acquired and no amortization is claimed in the year of its disposition.

#### (e) Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates 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 period. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary they are recorded in the financial statements in the period they become known.

### 3. Tax status

The Foundation is exempt from income tax under paragraph 149(1)(f) of the Income Tax Act (Canada).

### 4. Donated services

The Foundation is managed and administered by many valued and dedicated volunteers. The value of their services is not recognized in the financial statements due to the difficulty in determining its fair value.



5. Capital assets

	2019			2018		
	Cost	Accumulated amortization	Net book value	Cost	Accumulated amortization	Net book value
<b>Health Centre Construction fund</b>						
Land	\$ 470,000	\$ -	\$ 470,000	\$ 470,000	\$ -	\$ 470,000
Land improvements	216,340	84,015	132,325	216,340	73,198	143,142
Buildings	1,044,752	162,974	881,778	1,044,752	142,079	902,673
Machinery and equipment	65,406	26,685	38,721	65,406	23,245	42,161
Telephone system	5,716	4,489	1,227	5,716	3,918	1,798
Electronic office equipment	3,537	2,511	1,027	3,537	1,484	2,053
Furniture & fixtures	19,973	13,946	6,027	19,973	11,949	8,024
Laundry and other equipment	1,949	1,364	585	1,949	1,169	780
Benches	12,502	8,918	3,583	12,502	7,668	4,834
	<u>1,840,175</u>	<u>304,902</u>	<u>1,535,273</u>	<u>1,840,175</u>	<u>264,710</u>	<u>1,575,465</u>
<b>Medical equipment fund</b>						
Electronic office equipment	29,153	28,940	213	29,153	25,710	3,444
Furniture & fixtures	7,894	4,169	3,726	7,894	3,379	4,515
Medical equipment	86,673	86,667	5	86,673	86,176	497
	<u>123,720</u>	<u>119,776</u>	<u>3,944</u>	<u>123,720</u>	<u>115,265</u>	<u>8,455</u>
<b>Total</b>	<u>\$ 1,963,895</u>	<u>424,678</u>	<u>1,539,217</u>	<u>1,963,895</u>	<u>379,975</u>	<u>1,583,920</u>

6. Deferred contributions

The deferred contributions fund represents contributions set aside to be used or that have been used to acquire capital assets, less the accumulated amortization of those assets, or other funds that have been donated for specific purposes, less amounts spent in that regard.

	2019				2018			
	Health Centre Fund	Medical Equipment fund	Kitty Heller Fund (Note 9)	Total	Health Centre Fund	Medical Equipment fund	Kitty Heller Fund (Note 9)	Total
<b>Deferred restricted contributions</b>								
Donations, grants & pledges	\$ 10,000	\$ 339	\$ 72	\$ 10,411	\$ 25,033	\$ 169	\$ -	\$ 25,202
Balance brought forward	1,366,247	10,997	52,908	1,430,152	1,381,455	19,481	63,248	1,464,184
Total	<u>1,376,247</u>	<u>11,336</u>	<u>52,980</u>	<u>1,440,563</u>	<u>1,406,488</u>	<u>19,650</u>	<u>63,248</u>	<u>1,489,386</u>
Less amounts taken into income	(40,193)	(4,511)	(8,045)	(52,749)	(40,241)	(8,653)	(10,340)	(59,234)
Closing balance	<u>\$ 1,336,054</u>	<u>\$ 6,825</u>	<u>\$ 44,935</u>	<u>\$ 1,387,814</u>	<u>\$ 1,366,247</u>	<u>\$ 10,997</u>	<u>\$ 52,908</u>	<u>\$ 1,430,152</u>

7. Internally restricted funds

The internally restricted funds are funds set aside by the Foundation for specific purposes. These funds may only be used for any other use with specific permission from the Foundation Board of Directors. The funds established by the Foundation are:

Gabriola Community Health Centre capital maintenance	\$ 235,000
Physician recruitment and maintenance	50,000
Long term operations	50,000
	<u>\$ 335,000</u>

8. Donations by source

	2019	2018
Foundations	\$ 146	\$ 20
Charities	2,135	315
Individuals and other	29,581	28,531
Total donations received	<u>31,862</u>	<u>28,866</u>
Less restricted donations	<u>(10,412)</u>	<u>(21,635)</u>
Net donations taken into income	<u>\$ 21,451</u>	<u>\$ 7,231</u>

9. Financial Instruments

The Foundation's financial instruments consist of cash, accounts receivable, guaranteed investment certificates and accounts payable. Unless otherwise noted, it is management's opinion that the Foundation is not exposed to significant interest, currency, or credit risk from these financial instruments. The fair value of the instruments approximates their carrying values unless otherwise noted.

10. Donations

In 2012 and 2013 GHCF received two donations from the estate of the late Katherine ("Kitty") J. Heller totaling \$100,000. The donor required that the "donation must be used for funding your [GHCF's] health programs ...." Since 2013, \$51,064 has been used to support a number of health programs on Gabriola. As at December 31, 2019 a balance of \$48,936 remains in the fund. In prior years the Kitty Heller Fund was called the Health Care Programmes Fund.