



Financial Statements

Kootenay Boundary Regional Hospital and
Health Foundation Society

March 31, 2026

Kootenay Boundary Regional Hospital and Health Foundation Society

March 31, 2026

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Independent Auditor's Report

To the Board of Directors of
Kootenay Boundary Regional Hospital and Health Foundation Society:

Qualified opinion

We have audited the financial statements of Kootenay Boundary Regional Hospital and Health Foundation Society, which comprise the statement of financial position as at March 31, 2026, 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 Society as at March 31, 2026, 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.

Basis for qualified opinion

In common with many not-for-profit organizations, the Society derives revenue from 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 Society. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the years ended March 31, 2026 and 2025, current assets as at March 31, 2026 and 2025, and net assets as at April 1 and March 31 for both the 2026 and 2025 years. Our audit opinion on the financial statements for the year ended March 31, 2026 was modified accordingly because of the possible effects of this limitation in scope.

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 Society 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 opinion.

Responsibilities of management and those charged with governance for the financial statements

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

Independent Auditor's Report (continued)

In preparing the financial statements, management is responsible for assessing the Society'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 Society or to cease operations, or has no realistic alternative but to do so.

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

Auditor's responsibilities for the audit of the financial statements

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society'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 Society'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 Society 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.

Independent Auditor's Report (continued)

Report on other legal and regulatory requirements

As required by the Societies Act (British Columbia), we report that in our opinion, these accounting principles have been applied on a basis consistent with that of the preceding year.

Castlegar, Canada
June 29, 2026

Doane Grant Thornton LLP

Chartered Professional Accountants

Kootenay Boundary Regional Hospital and Health Foundation Society

Statement of Financial Position As at March 31, 2026

	Operating Fund	Specified Fund	Tangible Capital Asset Fund	Endowment Fund	Gaming Fund	Total Mar 31 2026	Total Mar 31 2025
Current assets							
Cash	\$ 821,042	\$ 1,732,359	\$ -	\$ 408	\$ 642,775	\$ 3,196,584	\$ 2,647,669
Accounts receivable	2,559	-	-	-	98,407	100,966	27,905
Sales taxes recoverable (Note 3)	33,257	-	-	-	-	33,257	68,513
Long term assets							
Tangible capital assets (Notes 2(c) and 4)	-	-	26,388	-	-	26,388	29,672
Investments (Note 2(j))	1,578,112	3,306,297	-	-	-	4,884,409	4,502,029
Marketable securities	-	-	-	868,740	-	868,740	527,542
	\$ 2,434,970	\$ 5,038,656	\$ 26,388	\$ 869,148	\$ 741,182	\$ 9,110,344	\$ 7,803,330
Current liabilities							
Accounts payable and accrued liabilities	\$ 91,888	\$ -	\$ -	\$ -	\$ -	\$ 91,888	\$ 81,581
Grants payable	-	57,675	-	-	85,700	143,375	110,595
Due to (from) other funds	398,824	(111,743)	-	(267,878)	(19,203)	-	-
	490,712	(54,068)	-	(267,878)	66,497	235,263	192,176
Fund balances							
Net assets restricted for endowment purposes	-	-	-	1,137,026	-	1,137,026	1,089,837
Invested in tangible capital assets (Note 2(e))	-	-	26,388	-	-	26,388	29,672
Externally restricted (Schedule 1)	-	5,092,724	-	-	674,685	5,767,409	4,610,288
Unrestricted	1,944,258	-	-	-	-	1,944,258	1,881,357
	1,944,258	5,092,724	26,388	1,137,026	674,685	8,875,081	7,611,154
	\$ 2,434,970	\$ 5,038,656	\$ 26,388	\$ 869,148	\$ 741,182	\$ 9,110,344	\$ 7,803,330

Commitments (Note 9)

Approved on behalf of the board:

 Director

 Director

See accompanying notes

Kootenay Boundary Regional Hospital and Health Foundation Society

Statement of Operations and Changes in Fund Balances For the year ended March 31, 2026

	Operating Fund		Restricted Funds					Total all Funds	
	Total	Total	Specified Fund	Tangible Capital Asset	Endowment Fund	Gaming Fund	Total Restricted	Total Restricted	Total
	2026	2025	2026	2026	2026	2026	2026	2025	2026
Revenue									
Administration grants	\$ 10,500	\$ 10,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,500
Donations	316,012	287,509	1,212,414	-	-	861,537	2,073,951	2,233,259	2,389,963
Gifts in kind - equipment	38,614	9,122	-	-	-	-	-	-	38,614
Gifts in kind - life insurance	63,548	63,548	-	-	-	-	-	-	63,548
Special event revenue (Note 5)	90,169	79,690	147,234	-	-	3,410	150,644	146,914	240,813
Membership fees	60	100	-	-	-	-	-	-	60
Kiosk revenue	15,368	12,857	-	-	-	-	-	-	15,368
Interest income (Note 6)	193,435	229,761	-	-	-	15,487	15,487	15,964	208,922
Distribution Vancouver Foundation (Note 7)	35,940	28,253	-	-	-	-	-	-	35,940
Net investment income on marketable securities (Note 8)	-	-	-	-	47,189	-	47,189	26,652	47,189
	763,646	721,340	1,359,648	-	47,189	880,434	2,287,271	2,422,789	3,050,917
Expenses									
Grants (Schedule 2)	1,280	3,967	434,117	-	-	649,141	1,083,258	1,468,821	1,084,538
Grant recoveries (Note 3)	(20,648)	(66,074)	-	-	-	-	-	-	(20,648)
Gifts in kind	102,163	72,670	-	-	-	-	-	-	102,163
Administrative expenses (Schedule 3)	496,930	403,319	-	-	-	-	-	-	496,930
Fundraising (Schedule 3)	120,723	119,258	-	-	-	-	-	-	120,723
Amortization	-	-	-	3,284	-	-	3,284	2,817	3,284
	700,448	533,140	434,117	3,284	-	649,141	1,086,542	1,471,638	1,786,990
Excess (deficiency) of revenue over expenses	63,198	188,200	925,531	(3,284)	47,189	231,293	1,200,729	951,151	1,263,927
Fund balances, beg. of year	1,881,357	1,697,507	4,166,896	29,672	1,089,837	443,392	5,729,797	4,774,296	7,611,154
Interfund transfers	(297)	(4,350)	297	-	-	-	297	4,350	-
Fund balances, end of year	\$ 1,944,258	\$ 1,881,357	\$ 5,092,724	\$ 26,388	\$ 1,137,026	\$ 674,685	\$ 6,930,823	\$ 5,729,797	\$ 8,875,081

See accompanying notes

Kootenay Boundary Regional Hospital and Health Foundation Society

Statement of Cash Flows For the year ended March 31, 2026

	Operating Activities					Financing and Investing Activities				Final	
	Gaming Fund 2026	Operating Fund 2026	Specified Fund 2026	Total 2026	Total 2025	Endowment Fund 2026	Tangible Capital Asset Fund 2026	Total 2026	Total 2025	Total 2026	Total 2025
Sources of cash											
Administration grants	\$ -	\$ 10,500	\$ -	\$ 10,500	\$ 10,500	\$ -	\$ -	\$ -	\$ -	\$ 10,500	\$ 10,500
Donations	789,870	316,012	1,212,414	2,318,296	2,414,028	-	-	-	80,000	2,318,296	2,494,028
Special events revenue	3,410	90,169	147,234	240,813	226,604	-	-	-	-	240,813	226,604
Investment income	15,487	193,435	-	208,922	245,725	47,189	-	47,189	26,652	256,111	272,377
Membership fees	-	60	-	60	100	-	-	-	-	60	100
Kiosk revenue	-	13,974	-	13,974	14,922	-	-	-	-	13,974	14,922
Distribution from the Vancouver Foundation (Note 7)	-	35,940	-	35,940	28,253	-	-	-	-	35,940	28,253
Grant recoveries	-	55,904	-	55,904	55,065	-	-	-	-	55,904	55,065
	808,767	715,994	1,359,648	2,884,409	2,995,197	47,189	-	47,189	106,652	2,931,598	3,101,849
Uses of cash											
Tangible capital asset purchases	-	-	-	-	-	-	-	-	4,350	-	4,350
Change in marketable securities	-	-	-	-	-	341,198	-	341,198	33,103	341,198	33,103
Change in investments	-	251,931	351,855	603,786	608,722	(221,406)	-	(221,406)	10,531	382,380	619,253
Grants	636,461	1,280	414,017	1,051,758	1,517,678	-	-	-	-	1,051,758	1,517,678
Administrative expenses	-	486,624	-	486,624	424,163	-	-	-	-	486,624	424,163
Fundraising expenses	-	120,723	-	120,723	119,258	-	-	-	-	120,723	119,258
	636,461	860,558	765,872	2,262,891	2,669,821	119,792	-	119,792	47,984	2,382,683	2,717,805
Increase (decrease) in cash	172,306	(144,564)	593,776	621,518	325,376	(72,603)	-	(72,603)	58,668	548,915	384,044
Cash, beg. of year	494,728	756,223	1,316,236	2,567,187	2,256,714	80,482	-	80,482	6,911	2,647,669	2,263,625
Interfund transfers	(24,259)	209,383	(177,653)	7,471	(14,903)	(7,471)	-	(7,471)	14,903	-	-
Cash, end of year	\$ 642,775	\$ 821,042	\$ 1,732,359	\$ 3,196,176	\$ 2,567,187	\$ 408	\$ -	\$ 408	\$ 80,482	\$ 3,196,584	\$ 2,647,669

See accompanying notes

Kootenay Boundary Regional Hospital and Health Foundation Society

Notes to the Financial Statements
March 31, 2026

1. Purpose of Organization

The Kootenay Boundary Regional Hospital and Health Foundation Society (the "Society") was established to raise funds with which to purchase medical equipment and assist in other priorities for the Greater Trail Community Health Council, and now their successor, the Interior Health Authority. The Society is a tax-exempt, registered charity pursuant to Section 149 of the Income Tax Act.

2. Significant accounting policies

Basis of Presentation

The financial statements are prepared by management in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

a) Fund Accounting

The Society follows the restricted fund method for accounting for contributions.

The Operating Fund accounts for the Society's program delivery and administrative activities. This fund reports unrestricted resources.

The Gaming Fund reports revenues and expenses related to gaming activities and donations.

The Specified Fund reports donation revenue and expenses that are to be used for specified projects.

The Tangible Capital Asset Fund reports the assets, liabilities, revenues and expenses related to the Society's tangible capital assets.

The Endowment Fund reports resources contributed for endowment.

b) Marketable Securities

The Society's marketable securities include shares of publicly traded securities listed on Canadian stock exchanges. These investments are initially recognized at cost and subsequently measured at fair value without adjustment for transaction costs that would be incurred on disposal. Changes in fair value are recognized in excess of revenue over expenses in the period. Transaction costs associated with the acquisition of these investments are recognized in excess of revenue over expenses in the period incurred.

c) Tangible Capital Assets

Purchased tangible capital assets are recorded at cost. Amortization is provided for annually on a straight line basis over the assets' estimated useful lives, which for furniture and fixtures is ten years. Amortization expense is reported in the Tangible Capital Asset Fund.

Kootenay Boundary Regional Hospital and Health Foundation Society

Notes to the Financial Statements
March 31, 2026

2. Significant accounting policies (continued)

d) Impairment of Long-Lived Assets

When conditions indicate that a tangible capital asset no longer contributes to the Society's ability to provide goods and services, or that the value of the future economic benefits or service potential associated with the tangible capital asset have been reduced, the net carrying amount of the tangible capital asset is written down to the asset's fair value or replacement cost. The write-down of tangible capital assets is accounted for as an expense in the statement of operations. A write-down shall not be reversed.

e) Invested in Tangible Capital Assets

The Society records amounts paid for the acquisition of tangible capital assets, principal repayments on loans incurred to acquire tangible capital assets and amortization of deferred contributions related to the purchase of tangible capital assets to this account. A reduction is charged against this account for proceeds from the sale of tangible capital assets, debt issued for the purchase of tangible capital assets, grants received for the purchase of tangible capital assets and amortization of tangible capital assets. The net investment is classified as restricted where there are external restrictions placed upon the use and or possible future dispositions of the tangible capital assets.

f) Revenue Recognition

Restricted contributions related to general operations are recognized as revenue in the Operating Fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund.

Unrestricted contributions, including government assistance, 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. Pledges are recorded as revenue at the time the Society receives payment.

Donations in-kind have been valued at the estimated fair market value of the donations received.

Investment income earned on Operating Fund and Specified Fund resources is recognized as revenue in the Operating Fund. Gaming Fund investment income is recognized as revenue in the Gaming Fund. Endowment Fund investment income is recognized in the fund specified at the time the specific endowment is made. If no fund is specified, the interest is reported in the Operating Fund. The Society has invested a portion of its Endowment Fund assets in marketable securities. Income earned on these marketable securities will remain as Endowment Fund assets until such time as the original capital balance of the marketable securities is attained. Amounts earned in excess of the original capital balance will be transferred to the Operating Fund at the discretion of the Board of Directors.

Kootenay Boundary Regional Hospital and Health Foundation Society

Notes to the Financial Statements
March 31, 2026

2. Significant accounting policies (continued)

g) Contributed Services

The Society would not be able to carry out its activities without the services of the many volunteers who donate a considerable number of hours. Because of the difficulty of compiling these hours, contributed services are not recognized in the financial statements.

h) Use of Estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Significant items subject to such estimates and assumptions include the valuation of accounts receivable, the estimated useful lives of tangible capital assets, and the accrued liabilities included in accounts payable and accrued liabilities. Actual results could differ from these estimates.

i) Financial Instruments

The Society initially measures its financial assets and liabilities at fair value. The Society subsequently measures all of its financial assets and financial liabilities at amortized cost, except cash and marketable securities which are measured at fair value. Financial assets measured at amortized cost include accounts receivable and investments. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, and grants payable.

j) Investments

Investments consist of term deposits.

3. Grant recoveries

The Society has recorded a recovery of \$20,648 (2025 - \$66,074) relating to the expected recovery of provincial sales taxes on equipment purchased by grant recipients using grant funding. This amount is included in sales taxes recoverable on the Statement of Financial Position.

4. Tangible capital assets

	2026		2025	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Furniture and fixtures	\$ 32,843	\$ 6,455	\$ 26,388	\$ 29,672

Additions to furniture and fixtures totaled \$Nil (2025 - \$4,350).

Kootenay Boundary Regional Hospital and Health Foundation Society

Notes to the Financial Statements March 31, 2026

5. Special events

During fiscal 2026, the Society sponsored the Perfectly Paired event to raise funds for the Mental Health Matters Project. Net revenue from this event was \$73,323 (2025 - \$76,813). Gross revenue and expenses related to this event were \$102,470 (2025 - \$101,960) and \$29,147 (2025 - \$25,147) respectively.

During fiscal 2026, the Society sponsored the Golf Classic event to raise funds for the Mental Health Matters Project. Net revenue from this event was \$92,119 (2025 - \$86,961). Gross revenue and expenses related to this event were \$138,343 (2025 - \$124,644) and \$46,224 (2025 - \$37,683) respectively.

During fiscal 2026, the Society administered the regional Light-Up Campaign which incurred expenses of \$20,815 (2025 - \$24,073). This campaign was held in-person and virtually and the primary focus of the campaign was to raise funds for the Mental Health Matters Project.

6. Interest income

During 2026, investment income reported in the Operating Fund includes \$5,917 (2025 - \$10,531) earned on the Endowment Fund term deposits.

7. Transfers to the Vancouver Foundation

In 2002, the Society established the Trail Regional Hospital Foundation Legacy Fund with the Vancouver Foundation.

The capital of the Fund, and any additions thereto, shall be held permanently by the Vancouver Foundation and invested in accordance with the provisions of the Vancouver Foundation Act. Amounts transferred to the Vancouver Foundation are not included in the net assets restricted for endowment purposes.

The income of the Fund shall be disbursed from time to time, at least annually, to the Society to be used for its charitable purposes. This revenue is reported in the Operating Fund.

In the event that the Society ceases to exist, or ceases to be a registered charity, the Vancouver Foundation shall disburse the income of the Fund to the Society, or its successor.

During 2026, the Society received income of \$35,940 (2025 - \$28,253) from the Vancouver Foundation. This income is recognized in the Operating Fund.

Since 2002, the Society has transferred \$430,320 to the Vancouver Foundation and has received \$472,707 (2025 - \$436,767) of distributions. These distributions are reported in the Operating Fund.

The last transfer made to the Vancouver Foundation was May 2004.

Kootenay Boundary Regional Hospital and Health Foundation Society

Notes to the Financial Statements March 31, 2026

8. Net investment income on marketable securities

	2026	2025
Investment income	\$ 41,009	\$ 25,426
Unrealized gains (losses) on marketable securities	(16,483)	10,369
Realized (losses) gains on marketable securities	25,268	(7,875)
Investment fees	(2,605)	(1,268)
	\$ 47,189	\$ 26,652

9. Commitments

As at March 31, 2026, the Society's Board of Directors approved grant requests totaling \$591,809 (2025 - \$284,563) that had not been paid. Of this total, the actual amount subsequently paid is unknown at this time. These amounts have not been accrued in these financial statements.

During 2002, the Society entered into a service contract with the Interior Health Authority whereby the Interior Health Authority would provide payroll services for the Society at a cost of \$1 per year. As the fair market value of the service contract is difficult to estimate, the service has been recorded at its exchange value of \$1, which is the amount of consideration agreed to by the parties.

10. British Columbia Societies Act

The British Columbia Societies Act requires disclosure of remuneration paid to all directors, the ten highest paid employees with remuneration greater than \$75,000, and all contractors who were paid at least \$75,000 annually. The Society had one individual, who is an employee of the Society, with an annual remuneration of approximately \$133,000 for the year ended March 31, 2026.

11. Comparative figures

Certain comparative figures have been adjusted to conform to changes in the current year presentation.

Kootenay Boundary Regional Hospital and Health Foundation Society

Notes to the Financial Statements
March 31, 2026

12. Financial assets and liabilities

Liquidity Risk

Liquidity risk is the risk that the Society will not be able to meet its obligations associated with financial liabilities. The Society's exposure to liquidity risk arises mainly in respect of its accounts payable and accrued liabilities and grants payable. Cash flow from operations provide the Society's cash requirements.

Credit Risk

Credit risk is the risk that a party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Society is exposed to credit risk in the event of non-performance by counterparties in connection with its accounts receivable. The Society does not obtain collateral or other security to support the accounts receivable subject to credit risk but mitigates this risk by dealing only with what management believes to be financially sound counterparties and, accordingly, does not anticipate significant loss for non-performance.

Market Risk

Market risk is the risk of loss arising from adverse changes in market rates and prices, such as interest rates, equity market fluctuations and other relevant market rate or price changes. Market risk is directly influenced by the volatility and liquidity in the markets in which the related underlying assets are traded. The Society's investments are primarily concentrated in Canada thereby limiting the market risk associated with fluctuations in foreign currency.

Interest Rate Risk

The Society's interest-bearing assets and liabilities consist of term deposits held at Kootenay Savings Credit Union. These term deposits have fixed interest rates, which subjects the Society to fair value risk.

Other Price Risk

Price risk relates to the risk that the fair value for future cash flows of a financial instrument will fluctuate because of changes in market prices of securities held. There was no significant change in exposure from the prior year. This risk is managed through portfolio diversification.

Kootenay Boundary Regional Hospital and Health Foundation Society

Schedule 1

Fund Balances by Specific Purpose

As at March 31, 2026

	2026	2025
Kootenay Boundary Regional Hospital		
Ambulatory care	\$ 621,381	\$ 642,405
Birth centre and maternity	13,783	12,375
Cardiac rehab-ECG	5,741	90
Chapel	3,756	3,756
Chronic Pain Service	225	225
Community - general	3,620	668
Community - mental health	1,025	1,025
COVID 19	82,150	84,272
Critical care	4,540	4,540
Daly Pavilion - general	851,823	100,217
Daly Pavilion - patient care	203	203
Daly Pavilion - recreation	1,622	2,548
Diabetes centre	-	36
Dietary	-	297
Eldercare	199,289	198,849
Emergency department	602,986	596,487
Family rooms	6,805	6,739
General equipment	468,877	468,673
Gordy Steep sick children's memorial	3,480	10,339
Grounds project	660	1,273
Health information management	-	32
ICU - equipment	74,613	63,934
Laboratory equipment	454	410
MRI	14,898	9,116
Medical imaging	6,457	167
Medical unit	5,440	9,366
Mental health	247,640	247,640
NICU/OB/Gyn	182,685	185,595
Nursing education	25,576	21,090
Oncology	161,368	132,727
Ophthalmology	13,244	13,244
Palliative care	113,599	28,557
Patient care and comfort	924	-
Pediatrics	54,874	56,583
Pharmacy	1,930	1,899
Rehabilitation medicine	21,692	22,547
Renal unit - Trail	62,771	65,285
Residents Education & Lounge	15,800	16,248
Respiratory services	28,331	33,971
Social services	719	1,216
Surgery and operating suites	906,446	938,485
Surgical unit	12,557	11,707
Urology	10,571	18,136
	4,834,555	4,012,972

Continued on next page

See accompanying notes

Kootenay Boundary Regional Hospital and Health Foundation Society**Schedule 1 - (continued)****Fund Balances by Specific Purpose****As at March 31, 2026**

	2026	2025
Columbia View Lodge		
Alzheimer's wing	\$ 20,224	\$ 19,208
Family room	180	180
General	26,129	13,303
Recreation	4,574	8,108
	51,107	40,799
Poplar Ridge Pavilion		
General	40,297	42,051
Recreation	6,499	9,471
	46,796	51,522
Long term care		
General	13,714	9,314
Boundary Hospital		
CT scanner	90,000	-
General	55,496	52,289
	145,496	52,289
Other		
McKim Cottage	1,056	-
	\$ 5,092,724	\$ 4,166,896

See accompanying notes

Kootenay Boundary Regional Hospital and Health Foundation Society

Schedule 2

Grants

For the year ended March 31, 2026

	2026	2025
Kootenay Boundary Regional Hospital*	\$ 1,046,320	\$ 1,314,613
Boundary Hospital	8,093	76,524
Columbia View Lodge	6,025	61,308
Poplar Ridge Pavilion	15,023	20,343
Other	9,077	-
	\$ 1,084,538	\$ 1,472,788

* Includes lottery prize money payouts of \$371,608 (2025 - \$ 323,535)

See accompanying notes

Kootenay Boundary Regional Hospital and Health Foundation Society

Schedule 3 Administrative and Fundraising Expenses For the year ended March 31, 2026

	2026	2025
Administrative Expenses		
Administrative and office	\$ 20,367	\$ 16,643
Bank charges	9,376	10,282
Computer and web site	7,334	5,973
Courses, conventions and memberships	3,269	9,094
Expectancies	338	338
Insurance	8,128	3,554
Miscellaneous	2,163	1,700
Professional fees	56,500	26,320
Wages and benefits (Note 10)	389,455	329,415
	\$ 496,930	\$ 403,319
Fundraising Expenses		
Advertising and promotion	\$ 24,628	\$ 33,777
Catering	29,167	22,208
Postage and mailing	7,023	5,421
Printing	10,978	12,505
Recognition items	13,694	14,398
Signing and decoration	903	1,448
Special events prizes	34,330	29,501
	\$ 120,723	\$ 119,258

See accompanying notes