

DEATH WITH DIGNITY NATIONAL CENTER
AND
DEATH WITH DIGNITY POLITICAL FUND

Audited Consolidated Financial Statements
For the years ended March 31, 2018 and 2017



MCDONALD JACOBS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Death With Dignity National Center
and Death With Dignity Political Fund

We have audited the accompanying consolidated financial statements of Death With Dignity National Center and Death With Dignity Political Fund (nonprofit corporations), which comprise the consolidated statements of financial position as of March 31, 2018 and 2017, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the organization's preparation and fair presentation of the consolidated 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 organization's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position Death With Dignity National Center and Death With Dignity Political Fund as of March 31, 2018 and 2017, and changes in their net assets and their cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

McDonald Jacobson, P.C.

Portland, Oregon
July 23, 2018

DEATH WITH DIGNITY NATIONAL CENTER
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CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
March 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Cash and cash equivalents	\$ 156,291	\$ 298,753
Prepaid expenses and other assets	4,513	13,508
Investments	709,408	208,534
Property and equipment, net	<u>10,878</u>	<u>12,169</u>
 TOTAL ASSETS	 <u>\$ 881,090</u>	 <u>\$ 532,964</u>
 LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable and accrued expenses	\$ <u>45,438</u>	\$ <u>45,086</u>
Total liabilities	<u>45,438</u>	<u>45,086</u>
Net assets:		
Unrestricted net assets:		
Undesignated	751,353	408,854
Board designated	68,982	62,577
Property and equipment, net	<u>10,878</u>	<u>12,169</u>
Total unrestricted net assets	831,213	483,600
Temporarily restricted net assets	<u>4,439</u>	<u>4,278</u>
Total net assets	<u>835,652</u>	<u>487,878</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 881,090</u>	 <u>\$ 532,964</u>

See notes to consolidated financial statements.

DEATH WITH DIGNITY NATIONAL CENTER
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CONSOLIDATED STATEMENTS OF ACTIVITIES

For the years ended March 31, 2018 and 2017

	2018		2017	
	Unrestricted	Temporarily Restricted	Unrestricted	Temporarily Restricted
Revenue and support:				
Contributions	\$ 1,215,388	\$ 2,180	\$ 1,217,568	\$ 9,432
Donated assets and services	36,473	-	36,473	-
Investment income, net	1,801	-	1,801	-
Other income	454	-	454	-
Net assets released from restrictions:				
Satisfaction of purpose restrictions	2,019	(2,019)	-	(6,952)
Total revenue and support	<u>1,256,135</u>	<u>161</u>	<u>1,256,296</u>	<u>2,480</u>
			6,952	(6,952)
			<u>904,350</u>	<u>2,480</u>
			865,262	9,432
			13,897	-
			17,993	-
			246	-
			<u>874,694</u>	<u>13,897</u>
				<u>17,993</u>
				<u>246</u>
				<u>874,694</u>
Expenses:				
Program services:				
Public education	189,639	-	189,639	-
Communication	202,396	-	202,396	-
Oregon Plus One	269,774	-	269,774	-
Total program services	<u>661,809</u>	<u>-</u>	<u>661,809</u>	<u>-</u>
Management and general	117,162	-	117,162	-
Fundraising	129,551	-	129,551	-
Total expenses	<u>908,522</u>	<u>-</u>	<u>908,522</u>	<u>-</u>
Change in net assets	347,613	161	347,774	2,480
Net assets:				
Beginning of year	<u>483,600</u>	<u>4,278</u>	<u>487,878</u>	<u>1,798</u>
End of year	<u>\$ 831,213</u>	<u>\$ 4,439</u>	<u>\$ 835,652</u>	<u>\$ 4,278</u>
			110,703	2,480
			372,897	1,798
			<u>483,600</u>	<u>\$ 4,278</u>
			<u>\$ 835,652</u>	<u>\$ 487,878</u>
			<u>113,183</u>	<u>374,695</u>
			<u>184,935</u>	<u>179,047</u>
			<u>179,047</u>	<u>191,640</u>
			<u>555,622</u>	<u>555,622</u>
			<u>86,652</u>	<u>86,652</u>
			<u>151,373</u>	<u>151,373</u>
			<u>793,647</u>	<u>793,647</u>

See notes to consolidated financial statements.

DEATH WITH DIGNITY NATIONAL CENTER
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CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For the year ended March 31, 2018

	Program Services					Fundraising	Total
	Public Education	Communi- cation	Oregon Plus One	Total Program	Management and General		
Salaries and related expenses	\$ 83,828	\$ 78,476	\$ 83,335	\$ 245,639	\$ 76,694	\$ 57,410	\$ 379,743
Professional fees	31,134	25,720	75,329	132,183	7,036	30,454	169,673
Postage and printing	1,790	-	652	2,442	2,223	15,548	20,213
Rent	6,902	5,749	6,769	19,420	9,817	4,779	34,016
Telephone	708	590	695	1,993	1,008	491	3,492
Office expenses	2,938	2,343	2,862	8,143	3,992	1,678	13,813
Insurance	1,210	1,008	1,187	3,405	2,243	838	6,486
Depreciation	1,650	1,343	1,280	4,273	1,443	873	6,589
Travel and meetings	11,896	2,643	10,408	24,947	4,399	4,932	34,278
Media and public education	28,049	17,759	40	45,848	-	-	45,848
Contributions	11,349	12,801	71,528	95,678	-	-	95,678
Lobbying	-	37,063	-	37,063	-	-	37,063
Registration and bank fees	3,416	2,845	3,350	9,611	3,317	1,137	14,065
Miscellaneous	4,769	14,056	12,339	31,164	4,990	11,411	47,565
Total expenses	\$ 189,639	\$ 202,396	\$ 269,774	\$ 661,809	\$ 117,162	\$ 129,551	\$ 908,522

See notes to consolidated financial statements.

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CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For the year ended March 31, 2017

	Program Services					Fundraising	Total
	Public Education	Communi- cation	Oregon Plus One	Total Program	Management and General		
Salaries and related expenses	\$ 110,918	\$ 58,066	\$ 69,444	\$ 238,428	\$ 57,505	\$ 76,711	\$ 372,644
Professional fees	6,407	4,088	5,628	16,123	8,416	13,863	38,402
Postage and printing	768	699	-	1,467	671	30,108	32,246
Rent	8,305	5,831	5,112	19,248	7,162	4,741	31,151
Telephone	787	482	423	1,692	1,830	492	4,014
Office expenses	7,014	3,751	3,819	14,584	3,036	2,710	20,330
Insurance	1,609	1,130	991	3,730	1,219	919	5,868
Depreciation	2,475	1,214	1,396	5,085	1,167	1,338	7,590
Travel and meetings	6,190	865	6,827	13,882	3,763	5,027	22,672
Media and public relations	36,896	51,770	70,922	159,588	-	213	159,801
Contributions	-	51,135	2,755	53,890	-	-	53,890
Miscellaneous	3,566	16	24,323	27,905	1,883	15,251	45,039
Total expenses	\$ 184,935	\$ 179,047	\$ 191,640	\$ 555,622	\$ 86,652	\$ 151,373	\$ 793,647

See notes to consolidated financial statements.

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CONSOLIDATED STATEMENTS OF CASH FLOWS
For the years ended March 31, 2018 and 2017

	2018	2017
Cash flows from operating activities:		
Change in net assets	\$ 347,774	\$ 113,183
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	6,589	7,590
Donated securities	-	(28,444)
Realized/unrealized (gain) loss on investments	2,259	(12,280)
(Increase) decrease in:		
Prepaid expenses and other assets	8,995	(8,629)
Increase (decrease) in:		
Accounts payable and accrued expenses	352	(11,338)
Net cash provided by operating activities	365,969	60,082
Cash flows from investing activities:		
Additions to property and equipment	(5,298)	(2,150)
Purchase of investments	(707,372)	(7,307)
Proceeds from the sale of investments	204,239	7,000
Net cash used in investing activities	(508,431)	(2,457)
Net increase (decrease) in cash and cash equivalents	(142,462)	57,625
Cash and cash equivalents - beginning of year	298,753	241,128
Cash and cash equivalents - end of year	\$ 156,291	\$ 298,753

See notes to consolidated financial statements.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
March 31, 2018 and 2017

1. THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Organization

Death with Dignity National Center (the Center) was incorporated as a nonprofit corporation under the laws of the State of Oregon on December 30, 1994. It merged with Death with Dignity National Center, a Washington D.C.-based California nonprofit corporation, in August 2003 to continue the Center's mission on a national level. The Center is headquartered in Portland, Oregon.

The Center provides information, education, research, and support for a comprehensive range of end-of-life options. The Center provides defense of legal challenges brought by opponents of The Death with Dignity Act, which was passed by the voters of Oregon in 1994; works to educate the medical profession and the public about end-of-life issues; provides information to legislators and regulatory agencies on both the state and national levels; and shares information with interested groups in other states.

Death with Dignity Political Fund (the Fund), formerly Oregon Death with Dignity Political Action Fund, was formed in 2001, replacing a State Political Action Committee, Oregon Right to Die, formed in 1993. The Fund's purpose is to promote social welfare and inform, educate and influence the general public and elected and appointed government officials about the Oregon Death with Dignity Act and to counteract any attempts by opponents to repeal or limit the law.

Revenues are received primarily through contributions from individuals and foundations.

Principles of Consolidation

The consolidated financial statements include the accounts of Death With Dignity National Center and Death With Dignity Political Fund (collectively, the Organization). All inter-organization transactions and balances as of and for the years ended March 31, 2018 and 2017 have been eliminated.

Basis of Presentation

Net assets and all balances and transactions are presented based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified and reported as unrestricted or restricted net assets. Unrestricted net assets are those that are not subject to donor-imposed stipulations. Temporarily restricted net assets are subject to donor-imposed stipulations that will be met, either by actions of the Organization and/or the passage of time.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS, Continued
March 31, 2018 and 2017

1. THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Organization considers all highly liquid investments available for current use with maturities of three months or less at the time of purchase to be cash equivalents.

Investments

Investments consist of marketable securities and are carried at current market value.

Property and Equipment

Acquisitions of property and equipment in excess of \$1,000 are capitalized. Capitalized property and equipment are recorded at cost if purchased or at fair value if donated. Depreciation is computed using the straight-line method based on the estimated useful lives of the property.

Contributions

Contributions, which include unconditional promises to give (pledges), are recognized as revenues in the period the Organization is notified of the commitment. Conditional promises to give are not recognized until they become unconditional, that is when the conditions on which they depend are substantially met. Bequests are recorded as revenue at the time the Organization has an established right to the bequest and the proceeds are measurable.

Restricted and Unrestricted Revenue

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions.

Donated Assets and Services

Donations of property, equipment, materials and other assets are recorded as support at their estimated fair value at the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS, *Continued*
March 31, 2018 and 2017

1. THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, *Continued*

Donated Assets and Services, *Continued*

The Organization recognizes donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. The Organization recognized the donated legal services of approximately \$16,750 and \$7,250 as program expense during the years ended March 31, 2018 and 2017, respectively.

Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the consolidated statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Income Taxes

Death With Dignity National Center is a nonprofit corporation exempt from federal and state income tax under Section 501(c)(3) of the Internal Revenue Code and applicable state law. The Center has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) and qualifies for deductible contributions as provided in Section 170(b)(1)(A)(vi).

Death With Dignity Political Fund is a nonprofit corporation exempt from federal and state income tax under Section 501(c)(4) of the Internal Revenue Code and applicable state law.

No provision for income taxes is made in the accompanying consolidated financial statements, as the Center and the Fund have no activities subject to unrelated business income tax.

The Center and the Fund follow the provisions of FASB ASC *Topic Accounting for Uncertainty in Income Taxes*. Management has evaluated each organization's tax positions and concluded that there are no uncertain tax positions that require adjustment to the financial statements to comply with provisions of this Topic.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS, Continued
March 31, 2018 and 2017

1. THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities as well as the disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenue and expenses during the reporting periods. Actual results could differ from those estimates.

Subsequent Events

The Organization has evaluated all subsequent events through July 23, 2018, the date the consolidated financial statements were available to be issued.

2. INVESTMENTS

Investments at March 31, 2018 and 2017 consist of the following:

	<u>2018</u>	<u>2017</u>
Bond funds	\$ 148,794	\$ 114,724
Mutual funds	88,368	-
Equity funds	403,264	31,233
Beneficial interest in assets held by OCF (Notes 5 and 6)	<u>68,982</u>	<u>62,577</u>
Total investments	<u>\$ 709,408</u>	<u>\$ 208,534</u>

Investment income consists of:

	<u>2018</u>	<u>2017</u>
Interest and dividends	\$ 4,495	\$ 6,227
Investment expenses	(435)	(514)
Net realized/unrealized gain/(loss)	<u>(2,259)</u>	<u>12,280</u>
Total investment income	<u>\$ 1,801</u>	<u>\$ 17,993</u>

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS, Continued
March 31, 2018 and 2017

3. PROPERTY AND EQUIPMENT

Property and equipment at March 31, 2018 and 2017 consist of the following:

	2018	2017
Furniture and equipment	\$ 37,564	\$ 52,480
Software and website	<u>62,975</u>	<u>62,975</u>
	100,539	115,455
Less accumulated depreciation	<u>89,661</u>	<u>103,286</u>
Property and equipment, net	<u>\$ 10,878</u>	<u>\$ 12,169</u>

4. LEASE COMMITMENTS

The Center leases office space for approximately \$2,600 per month under a non-cancellable operating lease which expires on May 31, 2020. The Center also pays a pro rata share of building operating costs.

The Center leases office equipment under an operating lease expiring October 2021. Annual lease payments are approximately \$1,800.

Total rent expense under these agreements approximated \$34,900 and \$31,200, respectively, for the years ended March 31, 2018 and 2017.

Approximate future minimum lease payments are as follows:

Year ending March 31, 2019	\$ 34,000
2020	35,000
2021	7,300
2022	<u>1,000</u>
Total	<u>\$ 77,300</u>

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS, Continued
March 31, 2018 and 2017

5. BOARD DESIGNATED NET ASSETS AND TEMPORARILY RESTRICTED

Board Designated Net Assets

During 2002, the Board of Directors of the Center established the Oregon Death with Dignity Endowment Fund of The Oregon Community Foundation (OCF) to create a fund for future unexpected legal challenges. Under the terms of the agreement, variance power has been granted to OCF, however, the Center is the beneficiary of the fund and the transfer is reciprocal in nature. Accordingly, OCF recognizes the fund as a liability on its statement of financial position. The Center receives distributions based on the provisions of the agreement with OCF.

Board designated net assets totaled \$68,982 and \$62,577 at March 31, 2018 and 2017, respectively (see Note 6, Endowment - Board Designated).

Temporarily Restricted Net Assets

Temporarily restricted net assets consist of amounts restricted by donors to specific uses.

6. ENDOWMENT - BOARD DESIGNATED

The Board of Directors has designated unrestricted net assets for endowment to help fund future unexpected legal challenges. Since the endowment resulted from an internal designation and is not donor-restricted, it is classified and reported as unrestricted net assets.

As of March 31, 2018 and 2017, the Center has not commenced spending of endowment funds and a policy of appropriating for distribution has not been implemented. The Center's objective is to maintain the purchasing power of the endowment assets as well as to provide additional real growth through investment return.

To achieve its objective, the Center has adopted an investment policy that attempts to maximize total return consistent with an acceptable level of risk. Endowment assets are invested with The Oregon Community Foundation (OCF) which maintains a well-diversified asset mix, which includes equity and debt securities, that is intended to result in a consistent inflation protected rate of return that has sufficient liquidity to make distributions to support operations. Accordingly, the Center expects its endowment assets, over time, to produce an average rate of return consistent with the market. Actual returns in any given year may vary. Investment risk is measured in terms of the total endowment fund; investment assets and allocation between asset classes and strategies are managed to not expose the fund to unacceptable levels of risk.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS, Continued
March 31, 2018 and 2017

6. ENDOWMENT - BOARD DESIGNATED, Continued

Changes in endowment assets for the years ended March 31, 2018 and 2017 are as follows:

Balance - March 31, 2016	\$ 56,261
Investment income, net of fees	403
Net realized and unrealized gains	<u>5,913</u>
Balance - March 31, 2017	62,577
Investment income, net of fees	8,664
Net realized and unrealized losses	<u>(2,259)</u>
Balance - March 31, 2018	<u>\$ 68,982</u>

7. EMPLOYEE BENEFIT PLAN

The Center has a defined contribution plan. The Center matches 100% of the participating employees' contributions up to three percent of their total salaries. Employer contributions to the plan totaled approximately \$8,200 and \$7,000 for the years ended March 31, 2018 and 2017, respectively.

8. RELATED PARTY TRANSACTIONS

One board member donated approximately \$16,750 and \$7,250 in specialized legal services for the years ended March 31, 2018 and 2017, respectively.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS, Continued
March 31, 2018 and 2017

9. CONCENTRATIONS OF CREDIT RISK

The Organization maintains cash balances in two financial institutions. Balances in each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. The balances, at times, may exceed the federally insured limit.

Contributions received from two donors during fiscal year 2018 represented 56% of total support and revenue. Contributions received from three donors during fiscal year 2017 represented 43% of total support and revenue.

Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of financial position.

10. FAIR VALUE MEASUREMENTS

Assets recorded at fair value in the consolidated statements of financial position are categorized based upon the level of judgment associated with the inputs used to measure their fair value. Level inputs are defined as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets and liabilities.

Level 2: Observable inputs other than those included in Level 1, such as quoted market prices for similar assets or liabilities in active markets, or quoted market prices for identical assets or liabilities in inactive markets.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS, Continued
March 31, 2018 and 2017

10. FAIR VALUE MEASUREMENTS, Continued

Level 3: Unobservable inputs reflecting management's own assumptions about the inputs used in pricing the asset or liability. Level 3 assets and liabilities include financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair values requires significant management judgment or estimation.

Fair values of assets measured on a recurring basis at March 31, 2018 and 2017 are as follows:

	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
March 31, 2018				
Short-term bond fund	\$ 148,794	\$ 148,794	\$ -	\$ -
International fixed income	88,368	88,368	-	-
Domestic equities	287,365	287,365	-	-
International equities	115,899	115,899	-	-
Beneficial interest in assets held by OCF	<u>68,982</u>	<u>-</u>	<u>-</u>	<u>68,982</u>
Total fair value investments	<u>\$ 709,408</u>	<u>\$ 640,426</u>	<u>\$ -</u>	<u>\$ 68,982</u>
March 31, 2017				
Short-term bond fund	\$ 15,310	\$ 15,310	\$ -	\$ -
High-yield bond fund	99,414	99,414	-	-
International equities	31,233	31,233	-	-
Beneficial interest in assets held by OCF	<u>62,577</u>	<u>-</u>	<u>-</u>	<u>62,577</u>
Total fair value investments	<u>\$ 208,534</u>	<u>\$ 145,957</u>	<u>\$ -</u>	<u>\$ 62,577</u>

Fair values for investments are determined by reference to quoted market prices and other relevant information generated by market transactions. Fair value of beneficial interest in investments held at The Oregon Community Foundation (OCF) has been estimated by management based on information provided by OCF which represents the fair value of the Organization's proportionate share of investments owned by OCF using a market approach.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS, Continued
March 31, 2018 and 2017

10. FAIR VALUE MEASUREMENTS, Continued

Assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3 inputs) are shown below. Net gains and losses are presented in the statements of activities as unrestricted investment income.

Beneficial interest in assets held at OCF:

Balance - March 31, 2016	\$ 56,261
Investment income, net of fees	403
Net realized and unrealized losses	<u>5,913</u>
Balance - March 31, 2017	62,577
Investment income, net of fees	8,664
Net realized and unrealized gains	<u>(2,259)</u>
Balance - March 31, 2018	<u><u>\$ 68,982</u></u>

SUPPLEMENTARY INFORMATION

INDEPENDENT AUDITOR'S REPORT
ON CONSOLIDATING INFORMATION

To the Board of Directors
Death With Dignity National Center
and Death With Dignity Political Fund

We have audited the consolidated financial statements of Death with Dignity National Center and Death With Dignity National Center as of and for the year ended March 31, 2018, and have issued our report thereon dated July 23, 2018, which contained an unmodified opinion on those consolidated financial statements. Our audit was performed for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating information in Schedules I and II is presented for the purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

McDonald Jacobs, P.C.

Portland, Oregon
July 23, 2018

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SUPPLEMENTARY INFORMATION - SCHEDULE I
CONSOLIDATING STATEMENT OF FINANCIAL POSITION
March 31, 2018

	National Center	Political Fund	Eliminating Entries	Consolidated Totals
ASSETS				
Cash and cash equivalents	\$ 98,506	\$ 57,785	\$ -	\$ 156,291
Interorganization receivable	142,027	-	(142,027)	-
Prepaid expenses	4,513	-	-	4,513
Investments	709,408	-	-	709,408
Property and equipment, net	10,878	-	-	10,878
 TOTAL ASSETS	 \$ 965,332	 \$ 57,785	 \$ (142,027)	 \$ 881,090
 LIABILITIES AND NET ASSETS				
Liabilities:				
Interorganization payable	\$ -	\$ 142,027	\$ (142,027)	\$ -
Accounts payable and accrued expenses	13,507	31,931	-	45,438
Total liabilities	13,507	173,958	(142,027)	45,438
 Net assets (deficit):				
Unrestricted:				
Undesignated	868,764	(117,411)	-	751,353
Board designated	68,982	-	-	68,982
Property and equipment, net	10,878	-	-	10,878
Total unrestricted net assets	948,624	(117,411)	-	831,213
Temporarily restricted net assets	3,201	1,238	-	4,439
Total net assets	951,825	(116,173)	-	835,652
 TOTAL LIABILITIES AND NET ASSETS	 \$ 965,332	 \$ 57,785	 \$ (142,027)	 \$ 881,090

See independent auditor's report on consolidating information.

DEATH WITH DIGNITY NATIONAL CENTER
AND DEATH WITH DIGNITY POLITICAL FUND

SUPPLEMENTARY INFORMATION - SCHEDULE II
CONSOLIDATING STATEMENT OF ACTIVITIES
For the year ended March 31, 2018

	National Center	Political Fund	Eliminating Entries	Consolidated Totals
Revenue and support:				
Contributions	\$ 1,137,446	\$ 80,122	\$ -	\$ 1,217,568
Grants	-	40,000	(40,000)	-
Donated assets and services	36,473	-	-	36,473
Investment income, net	1,801	-	-	1,801
Other income	454	-	-	454
Total revenue and support	1,176,174	120,122	(40,000)	1,256,296
Expenses:				
Program services:				
Public education	188,203	1,436	-	189,639
Communication	183,285	19,111	-	202,396
Oregon Plus One	225,980	83,794	(40,000)	269,774
Total program services	597,468	104,341	(40,000)	661,809
Management and general	97,698	19,464	-	117,162
Fundraising	114,833	14,718	-	129,551
Total expenses	809,999	138,523	(40,000)	908,522
Change in net assets	366,175	(18,401)	-	347,774
Net assets (deficit):				
Beginning of year	585,650	(97,772)	-	487,878
End of year	\$ 951,825	\$ (116,173)	\$ -	\$ 835,652

See independent auditor's report on consolidating information.