



**CHATHAM KENT HOSPICE INC.**

**INDEPENDENT AUDITOR'S REPORT AND  
FINANCIAL STATEMENTS**

**MARCH 31, 2020**

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## INDEPENDENT AUDITOR'S REPORT

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To the Directors of  
**Chatham Kent Hospice Inc.**

### *Opinion*

We have audited the financial statements of Chatham Kent Hospice Inc., which comprise the statement of financial position as at March 31, 2020, and the statements of operations and changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at March 31, 2020, and its 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 Opinion*

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 organization 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 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.

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## INDEPENDENT AUDITOR'S REPORT

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

Those charged with governance are responsible for overseeing the organization'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 organization's internal control.
- ♦ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



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## INDEPENDENT AUDITOR'S REPORT

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- ♦ 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 organization'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 organization 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.

Chatham, Ontario  
August 3, 2020

*Baker Tilly CK, LLP*  
CHARTERED PROFESSIONAL ACCOUNTANTS  
LICENSED PUBLIC ACCOUNTANTS

**CHATHAM KENT HOSPICE INC.**

**FINANCIAL STATEMENTS**

**MARCH 31, 2020**



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**CHATHAM KENT HOSPICE INC.****STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS****YEAR ENDED MARCH 31, 2020**

|   | 2020              | 2019              |
|---|-------------------|-------------------|
| <b>REVENUES</b>   |                   |                   |
| Government funding - residential hospice program                              | \$ 1,058,244      | \$ 1,112,683      |
| Government funding - visiting volunteer program                               | 56,100            | -                 |
| Donations (note 9)  | 5,358             | 8,188             |
| Grants  | 450,519           | 412,542           |
| Distribution from Chatham-Kent Hospice Foundation (note 9)                    | 880,421           | 885,083           |
| Amortization of deferred capital contributions (note 7)                       | 145,730           | 145,730           |
| Investment income   | 7,517             | 5,815             |
| Other revenue   | 7,428             | 6,185             |
|   | <u>2,611,317</u>  | <u>2,576,226</u>  |
| <b>EXPENDITURES, Schedule 1</b>   | <u>2,500,200</u>  | <u>2,325,958</u>  |
| <b>EXCESS OF REVENUES OVER EXPENDITURES BEFORE<br/>OTHER INCOME (EXPENSE)</b> | 111,117           | 250,268           |
| <b>OTHER INCOME (EXPENSE)</b>   |                   |                   |
| Gain (loss) on disposal of tangible capital assets                            | <u>(4,766)</u>    | <u>-</u>          |
| <b>EXCESS OF REVENUES OVER EXPENDITURES</b>                                   | 106,351           | 250,268           |
| <b>NET ASSETS, BEGINNING OF YEAR</b>  | <u>420,932</u>    | <u>170,664</u>    |
| <b>NET ASSETS, END OF YEAR</b>  | <u>\$ 527,283</u> | <u>\$ 420,932</u> |

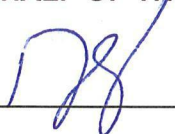
**CHATHAM KENT HOSPICE INC.**


**STATEMENT OF FINANCIAL POSITION**

**MARCH 31, 2020**

|  | <b>2020</b>                | <b>2019</b>                |
|--|----------------------------|----------------------------|
| <b>ASSETS</b>  |                            |                            |
| <b>CURRENT ASSETS</b>                                    |                            |                            |
| Cash   | \$ 673,568                 | \$ 583,965                 |
| Accounts receivable (notes 3 and 9)                      | 61,983                     | 54,708                     |
| Prepaid expenses   | 18,791                     | 14,475                     |
|  | <u>754,342</u>             | <u>653,148</u>             |
| <b>TANGIBLE CAPITAL ASSETS (note 4)</b>                  | <u>4,124,522</u>           | <u>4,260,471</u>           |
|  | <u><u>\$ 4,878,864</u></u> | <u><u>\$ 4,913,619</u></u> |
| <b>LIABILITIES</b>                                       |                            |                            |
| <b>CURRENT LIABILITIES</b>                               |                            |                            |
| Accounts payable and accrued liabilities (notes 5 and 9) | \$ 62,227                  | \$ 70,863                  |
| <b>DEFERRED CONTRIBUTIONS (note 6)</b>                   | 174,613                    | 161,353                    |
| <b>DEFERRED CAPITAL CONTRIBUTIONS (note 7)</b>           | <u>4,114,741</u>           | <u>4,260,471</u>           |
|  | <u>4,351,581</u>           | <u>4,492,687</u>           |
| <b>NET ASSETS</b>  | <u>527,283</u>             | <u>420,932</u>             |
|  | <u><u>\$ 4,878,864</u></u> | <u><u>\$ 4,913,619</u></u> |
| <b>COVID-19 PANDEMIC (note 11)</b>                       |                            |                            |
| <b>COMMITMENTS (note 12)</b>                             |                            |                            |

**ON BEHALF OF THE BOARD**

  
\_\_\_\_\_  
Director

  
\_\_\_\_\_  
Director

**CHATHAM KENT HOSPICE INC.****STATEMENT OF CASH FLOWS****YEAR ENDED MARCH 31, 2020**

|  | 2020              | 2019              |
|--|-------------------|-------------------|
| <b>OPERATING ACTIVITIES</b>                        |                   |                   |
| Excess of revenues over expenditures               | \$ 106,351        | \$ 250,268        |
| Adjustments for                                    |                   |                   |
| Amortization of tangible capital assets            | 147,433           | 145,730           |
| Loss on disposal of tangible capital assets        | 4,766             | -                 |
| Amortization of deferred capital contributions     | (145,730)         | (145,730)         |
|  | 112,820           | 250,268           |
| Change in non-cash working capital items (note 10) | (6,968)           | 101,382           |
|  | <u>105,852</u>    | <u>351,650</u>    |
| <b>INVESTING ACTIVITIES</b>                        |                   |                   |
| Purchase of tangible capital assets                | (17,249)          | -                 |
| Proceeds on disposal of tangible capital assets    | 1,000             | -                 |
|  | <u>(16,249)</u>   | <u>-</u>          |
| <b>INCREASE IN CASH</b>                            | 89,603            | 351,650           |
| <b>CASH, BEGINNING OF YEAR</b>                     | <u>583,965</u>    | <u>232,315</u>    |
| <b>CASH, END OF YEAR</b>                           | <u>\$ 673,568</u> | <u>\$ 583,965</u> |



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**1. NATURE OF OPERATIONS**

Chatham Kent Hospice Inc. was incorporated without share capital under the laws of Ontario on August 2, 2013. The organization provides residential hospice services and grief and bereavement support in a home-like setting where people in end of life transition and those who love and support them have access to outstanding care. The organization is a registered charity under the Income Tax Act and is exempt from income taxes, provided that certain requirements of the Income Tax Act are met.

**2. SIGNIFICANT ACCOUNTING POLICIES**

The organization applies Canadian accounting standards for not-for-profit organizations. The significant accounting policies are as follows:

**(a) CASH**

Cash consists of balances with financial institutions.

**(b) TANGIBLE CAPITAL ASSETS**

Tangible capital assets are recorded at cost. The organization provides for amortization using the straight-line method at rates designed to amortize the cost of the tangible capital assets over their estimated useful lives. The annual amortization rates are as follows:

|                         |            |
|-------------------------|------------|
| Buildings               | 40 years   |
| Furniture and equipment | 3-20 years |
| Computer equipment      | 5 years    |

**(c) REVENUE RECOGNITION**

The organization follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Contributions relating to tangible capital assets are credited to deferred capital contributions and are recognized as revenue on the same basis as amortization on the related tangible asset is charged against operations.

Licence fee revenue is recognized in the period in which the premises are rented from the organization.

Unrestricted investment income is recognized as revenue when earned.

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**2. SIGNIFICANT ACCOUNTING POLICIES, continued**

**(d) CONTRIBUTED MATERIALS AND SERVICES**

Contributions of materials are recognized in the financial statements at fair value at the date of contribution, but only when a fair value can be reasonably estimated, when the materials are used in the normal course of operations, and when the materials would otherwise have been purchased.

A significant number of volunteers contribute their time to the organization each year. Due to the difficulty of determining fair value, contributed services are not recognized in the financial statements.

**(e) PENSION PLAN**

Chatham Kent Hospice Inc. is an employer member of the Healthcare of Ontario Pension Plan (HOOPP), which is a multi-employer, defined benefit pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. Chatham Kent Hospice Inc. has adopted defined contribution plan accounting principles for the plan as sufficient information is not available to apply defined benefit plan accounting principles. Chatham Kent Hospice Inc. records as pension expense the current service costs, amortization of past service costs and interest costs related to future employer contributions to the plan for past employee service.

**(f) FINANCIAL ASSETS AND LIABILITIES**

The organization's financial assets consist of cash and accounts receivable. The organization's financial liabilities consist of accounts payable and accrued liabilities. The organization initially measures these financial instruments at fair value, except for certain non-arm's length transactions that are measured at the exchange amount.

These financial instruments are subsequently measured at amortized cost and are evaluated for impairment at each statement of financial position date, with the write down recorded in excess of revenues over expenditures. Impairment reversals may occur and the asset can be written up to its original cost.

MARCH 31, 2020

**2. SIGNIFICANT ACCOUNTING POLICIES, continued****(g) 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, such as the allowance for doubtful accounts, useful life of capital assets and amortization, that affect the reported amounts of certain assets and liabilities at the date of the financial statements and the reported amounts of certain revenues and expenditures during the year. Actual results could differ from management's best estimates as additional information becomes available in the future. These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in the periods in which they become known.

**3. ACCOUNTS RECEIVABLE**

|                               | <u>2020</u>      | <u>2019</u>      |
|-------------------------------|------------------|------------------|
| Trade accounts receivable     | \$ 32,161        | \$ 40,534        |
| Government funding receivable | 672              | 685              |
| HST receivable                | <u>29,150</u>    | <u>13,489</u>    |
|                               | <u>\$ 61,983</u> | <u>\$ 54,708</u> |

**4. TANGIBLE CAPITAL ASSETS**

|                         | <u>2020</u>         |                                     | <u>2019</u>         |                     |
|-------------------------|---------------------|-------------------------------------|---------------------|---------------------|
|                         | <u>Cost</u>         | <u>Accumulated<br/>amortization</u> | <u>Net</u>          | <u>Net</u>          |
| Buildings               | \$ 3,995,457        | \$ 401,496                          | \$ 3,593,961        | \$ 3,693,847        |
| Furniture and equipment | 709,206             | 182,308                             | 526,898             | 566,624             |
| Computer equipment      | <u>4,579</u>        | <u>916</u>                          | <u>3,663</u>        | <u>-</u>            |
|                         | <u>\$ 4,709,242</u> | <u>\$ 584,720</u>                   | <u>\$ 4,124,522</u> | <u>\$ 4,260,471</u> |



**5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

|                                | <u>2020</u>      | <u>2019</u>      |
|--------------------------------|------------------|------------------|
| Trade accounts payable         | \$ 28,333        | \$ 19,004        |
| Accrued liabilities            | 27,465           | 47,201           |
| Government remittances payable | <u>6,429</u>     | <u>4,658</u>     |
|                                | <u>\$ 62,227</u> | <u>\$ 70,863</u> |

**6. DEFERRED CONTRIBUTIONS**

Deferred contributions represent unspent resources that are related to expenditures for subsequent periods. The deferred contribution balance relates to funds received by the organization for the organization's grief and bereavement programs and 2021 fiscal year government funding received prior to year end. As the expenses related to these programs are incurred, the balance of the deferred contributions account will be reduced.

|  | <u>2020</u>       | <u>2019</u>       |
|--|-------------------|-------------------|
| Opening balance                              | \$ 161,353        | \$ 249,906        |
| Amount received during the year              | 250,500           | 176,500           |
| Amount recognized in revenue during the year | <u>(237,240)</u>  | <u>(265,053)</u>  |
| Closing balance                              | <u>\$ 174,613</u> | <u>\$ 161,353</u> |

**7. DEFERRED CAPITAL CONTRIBUTIONS**

Deferred capital contributions related to tangible capital assets represent the unamortized amount of funding received from donors and the Ontario Trillium Foundation for the construction of the Hospice and the purchase of furnishings and equipment. Contributions relating to tangible capital assets are credited to deferred capital contributions and are recognized as revenue on the same basis as amortization on the related tangible asset is charged against operations.

|  | <u>2020</u>         | <u>2019</u>         |
|--|---------------------|---------------------|
| Opening balance                              | \$ 4,260,471        | \$ 4,406,201        |
| Amount received during the year              | -                   | -                   |
| Amount recognized in revenue during the year | <u>(145,730)</u>    | <u>(145,730)</u>    |
| Closing balance                              | <u>\$ 4,114,741</u> | <u>\$ 4,260,471</u> |



**MARCH 31, 2020**

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**8. PENSION**

Healthcare of Ontario Pension Plan (HOOPP) provides pension services to more than 381,081 members of Ontario's healthcare community. Each year, an independent actuary determines the status of HOOPP ("the plan") by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The results of the most recent actuarial valuation as at December 31, 2019 disclosed an actuarial surplus of \$13,634 million. The results of this valuation disclosed total actuarial liabilities of \$73,547 million in respect of benefits accrued for service, with actuarial assets at the same date of \$94,102 million. As HOOPP is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of the members and their employees. Chatham Kent Hospice Inc. does not recognize any share of the HOOPP surplus as their portion of this surplus is not readily determinable. Contributions made by the organization to HOOPP during the year amounted to \$56,203, (2019 - \$56,411).

**9. RELATED PARTY TRANSACTIONS**

The organization is related to the Chatham-Kent Hospice Foundation as the Chatham-Kent Hospice Foundation is responsible for all fundraising and donation activities carried out on Chatham Kent Hospice Inc.'s behalf.

The organization is related to St. Andrew's Residence, Chatham by way of shared services.

Included in accounts receivable at year end is \$27,812, (2019 - \$23,133) due from related parties. Included in accounts payable at year end is \$2,792, (2019 - \$2,679) due to related parties.

During the year, the organization transferred \$335,000, (2019 - \$335,000) of municipal grant funding received to the Chatham-Kent Hospice Foundation to be applied against the related party's sustainability fund.

In the year, the organization transferred \$5,358, (2019 - \$3,188) in donation revenue to the Chatham-Kent Hospice Foundation.

During the year, the organization received \$880,421, (2019 - \$885,083) from the Chatham-Kent Hospice Foundation to assist with the organization's operations.

In the year, the organization received \$59,611, (2019 - \$39,705) from related parties for reimbursement of expenses paid on related parties' behalf.

During the year, the organization paid \$350,661, (2019 - \$372,132) to related parties for reimbursement of expenses paid on the organization's behalf and for shared services.

Management is of the opinion that related party transactions are performed at fair value. Consequently, all related party transactions are measured at the exchange amount.

**10. CHANGE IN NON-CASH WORKING CAPITAL ITEMS**

|  | <u>2020</u>       | <u>2019</u>       |
|--|-------------------|-------------------|
| Accounts receivable                      | \$ (7,275)        | \$ 216,346        |
| Prepaid expenses                         | (4,316)           | (3,272)           |
| Accounts payable and accrued liabilities | (8,637)           | (23,139)          |
| Deferred contributions                   | <u>13,260</u>     | <u>(88,553)</u>   |
|  | <u>\$ (6,968)</u> | <u>\$ 101,382</u> |

**11. COVID-19 PANDEMIC**

On March 11, 2020, the World Health Organization categorized COVID-19 as a pandemic resulting in governments worldwide enacting emergency measures to combat the spread of the virus. The pandemic was ongoing as at the date of the audit report. The potential economic effects within the organization's environment, possible disruption in supply chains and measures being introduced at various levels of government to curtail the spread of the virus, such as travel restrictions, introduction of social distancing and quarantine protocols, and the closure of services deemed non-essential, may have a material impact on the organization's operations in a future period. The COVID-19 crisis has had a minimal impact on the financial statements presented for the year ended March 31, 2020.

As of July 31, 2020, management is aware of changes in the organization's activities as a result of the COVID-19 crisis, such as having administrative employees work from home. The extent of the impact of this outbreak and related containment measures on the organization's operations cannot be reliably estimated at this time. The organization is continually monitoring and assessing new information and recommendations from health and government authorities as it becomes available and will continue to respond accordingly.

**12. COMMITMENTS**

The organization leases land from St. Andrew's Residence, Chatham, a related party, in a lease expiring December 31, 2035. The organization has the perpetual right to renew the lease for successive five year terms upon the end of the lease term. Future minimum lease payments for the next five years are as follows:

|      |             |
|------|-------------|
| 2021 | \$ 1        |
| 2022 | 1           |
| 2023 | 1           |
| 2024 | 1           |
| 2025 | <u>1</u>    |
|      | <u>\$ 5</u> |



**12. COMMITMENTS, continued**

The organization is also committed under several operating lease agreements for certain office equipment. These leases expire in April 2021. Future minimum lease payments required over the next two years are as follows:

|      |    |                     |
|------|----|---------------------|
| 2021 | \$ | 3,576               |
| 2022 |    | <u>298</u>          |
|      | \$ | <u><u>3,874</u></u> |

**13. FINANCIAL INSTRUMENTS**

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments. In management's opinion, there have been no changes to the organization's risks during the year.

**(a) MARKET RISK**

Market risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices, whether the factors are specific to the instrument or all instruments traded in the market. These risks are generally outside the control of the organization. In management's opinion, the organization is not exposed to significant market risk.

**(b) CREDIT RISK**

Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. The organization is exposed to credit risk in the event of non-payment by customers for their accounts receivable. The organization reduces its exposure to credit risk by creating an allowance for bad debts when applicable. In the opinion of management the credit risk exposure to the organization is low and is not material.

**13. FINANCIAL INSTRUMENTS, continued**

**(c) CONCENTRATION RISK**

Concentration risk is the risk that a customer has more than ten percent of the total accounts receivable balance and thus there is a higher risk to the organization in the event of a default by one of these customers. Concentrations of credit risk relates to groups of counterparties that have similar economic or industry characteristics that cause their ability to meet contractual obligations to be similarly affected by changes in economic or other conditions. At March 31, 2020, receivables from 1 customer, (2019 - 2 customers) comprised approximately 45%, (2019 - 74%) of the total outstanding receivables. The organization reduces concentration risk by regularly assessing the credit risk associated with these accounts and closely monitoring any overdue balances. In the opinion of management, the concentration risk exposure to the organization is low and is not material.

**(d) LIQUIDITY RISK**

Liquidity risk is the risk that the organization cannot repay its obligations when they become due to its creditors. The organization reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due and prepares budgets and cash forecasts to ensure sufficient funds are available to fulfill the organization's obligations. In the opinion of management, the liquidity risk exposure to the organization is low and is not material.



**CHATHAM KENT HOSPICE INC.****SCHEDULE TO THE FINANCIAL STATEMENTS****YEAR ENDED MARCH 31, 2020****SCHEDULE OF EXPENDITURES****Schedule 1**

|  | <b>2020</b>         | <b>2019</b>         |
|--|---------------------|---------------------|
| Advertising and promotion                                | \$ 10,078           | \$ 17,788           |
| Amortization   | 147,433             | 145,730             |
| Bank charges and interest                                | 6,872               | 7,147               |
| Consulting   | 3,998               | -                   |
| Dietary supplies   | 26,941              | 29,605              |
| Distribution to Chatham-Kent Hospice Foundation (note 9) | 340,358             | 338,188             |
| Health and wellness                                      | 8,372               | 12,508              |
| Insurance  | 13,886              | 10,992              |
| Laundry and linen  | 13,036              | 12,289              |
| Medical supplies and services                            | 18,163              | 19,542              |
| Memberships and association fees                         | 6,962               | 5,015               |
| Office supplies  | 19,666              | 20,497              |
| Overhead and administration                              | 6,045               | 5,545               |
| Professional fees  | 13,896              | 10,234              |
| Repairs and maintenance                                  | 24,700              | 35,681              |
| Salaries and wages (note 8)                              | 1,705,421           | 1,535,774           |
| Service contracts  | 31,784              | 32,301              |
| Technology   | 35,120              | 30,549              |
| Telephone  | 8,869               | 8,389               |
| Training and development                                 | 5,986               | 2,319               |
| Travel   | 5,079               | 1,074               |
| Utilities  | 34,686              | 30,345              |
| Volunteer  | 12,849              | 14,446              |
|  | <u>\$ 2,500,200</u> | <u>\$ 2,325,958</u> |