



CHATHAM KENT HOSPICE INC.

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

MARCH 31, 2026

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INDEPENDENT AUDITOR'S REPORT

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, 2026, 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, 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 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.

INDEPENDENT AUDITOR'S REPORT, continued

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.

INDEPENDENT AUDITOR'S REPORT, continued

- ♦ 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
June 18, 2026

Baker Tilly Ck. LLP
CHARTERED PROFESSIONAL ACCOUNTANTS
LICENSED PUBLIC ACCOUNTANTS

CHATHAM KENT HOSPICE INC.

FINANCIAL STATEMENTS

MARCH 31, 2026



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CHATHAM KENT HOSPICE INC.



STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS

YEAR ENDED MARCH 31, 2026

	2026	2025
REVENUES		
Government funding - residential hospice program	\$ 1,553,069	\$ 1,078,849
Government funding - visiting volunteer program	53,925	58,275
Government funding - one time residential hospice program	-	473,000
Grants	416,758	110,804
Amortization of deferred capital contributions (note 7)	150,831	143,584
Distribution from Chatham-Kent Hospice Foundation (note 9)	1,725,353	1,530,500
Investment income	6,561	18,917
Other revenue	6,289	5,357
	<u>3,912,786</u>	<u>3,419,286</u>
EXPENDITURES, Schedule 1	<u>4,117,896</u>	<u>3,425,268</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES BEFORE OTHER INCOME (EXPENSE)	<u>(205,110)</u>	<u>(5,982)</u>
OTHER INCOME (EXPENSE)		
Gain on disposal of tangible capital assets (note 10)	1,000	-
Distribution to the Chatham-Kent Hospice Foundation (note 9)	-	(18,750)
	<u>1,000</u>	<u>(18,750)</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	(204,110)	(24,732)
NET ASSETS, BEGINNING OF YEAR	<u>781,005</u>	<u>805,737</u>
NET ASSETS, END OF YEAR	<u>\$ 576,895</u>	<u>\$ 781,005</u>

CHATHAM KENT HOSPICE INC.
STATEMENT OF FINANCIAL POSITION
MARCH 31, 2026

	<u>2026</u>	<u>2025</u>
ASSETS		
CURRENT ASSETS		
Cash	\$ 300,451	\$ 455,593
Accounts receivable (notes 3 and 9)	199,191	104,616
Prepaid expenses	<u>43,463</u>	<u>52,834</u>
	543,105	613,043
TANGIBLE CAPITAL ASSETS (note 4)	<u>3,659,646</u>	<u>3,761,188</u>
	<u>\$ 4,202,751</u>	<u>\$ 4,374,231</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities (notes 5 and 9)	\$ 204,161	\$ 121,117
Deferred contributions (note 6)	<u>126,917</u>	<u>70,433</u>
	331,078	191,550
DEFERRED CAPITAL CONTRIBUTIONS (notes 7 and 9)	<u>3,294,778</u>	<u>3,401,676</u>
	3,625,856	3,593,226
NET ASSETS	<u>576,895</u>	<u>781,005</u>
	<u>\$ 4,202,751</u>	<u>\$ 4,374,231</u>
COMMITMENTS (note 11)		
ECONOMIC DEPENDENCE (note 12)		

ON BEHALF OF THE BOARD


 _____ Director


 _____ Director

CHATHAM KENT HOSPICE INC.**STATEMENT OF CASH FLOWS****YEAR ENDED MARCH 31, 2026**

	2026	2025
OPERATING ACTIVITIES		
Deficiency of revenues over expenditures	\$ (204,110)	\$ (24,732)
Adjustments for		
Amortization of tangible capital assets	230,061	209,270
Amortization of deferred capital contributions	(150,831)	(143,584)
Gain on disposal of tangible capital assets	(1,000)	-
	<u>(125,880)</u>	<u>40,954</u>
Change in non-cash working capital items (note 10)	54,323	38,216
	<u>(71,557)</u>	<u>79,170</u>
INVESTING ACTIVITIES		
Purchase of tangible capital assets	(135,520)	(100,637)
Proceeds on disposal of tangible capital assets	1,000	-
	<u>(134,520)</u>	<u>(100,637)</u>
FINANCING ACTIVITY		
Tangible capital assets funded by deferred capital contributions (note 9)	50,935	39,500
	<u>50,935</u>	<u>39,500</u>
INCREASE (DECREASE) IN CASH	(155,142)	18,033
CASH, BEGINNING OF YEAR	<u>455,593</u>	<u>437,560</u>
CASH, END OF YEAR	<u>\$ 300,451</u>	<u>\$ 455,593</u>



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. Chatham Kent Hospice Inc. also provides grief and bereavement support and palliative care education to the Chatham-Kent community. 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 the 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	4-19 years
Computer equipment	5 years
Leasehold improvements	5 years

Tangible capital assets are reviewed for impairment whenever events or changes in the circumstances indicate that the carrying value may not be recoverable. If the total of the estimated undiscounted future cash flows is less than the carrying value of the asset, an impairment loss is recognized for the excess of the carrying value over the fair value of the asset during the year the impairment occurs.

(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.

2. SIGNIFICANT ACCOUNTING POLICIES, continued

(c) REVENUE RECOGNITION, continued

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.

Unrestricted investment income is recognized as revenue when earned.

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

(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) CLOUD COMPUTING ARRANGEMENTS

The organization applies the simplification approach to account for expenditures in cloud computing arrangements. The expenditures in the arrangements are expensed as incurred. During the year, the organization expensed \$29,931, (2025 - \$26,251) through operations in the volunteer, training and development, and technology expense line for fees related to cloud computing arrangements.

(f) 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.

2. SIGNIFICANT ACCOUNTING POLICIES, continued

(g) FINANCIAL INSTRUMENTS

Financial instruments are financial assets or liabilities of the organization where, in general, the organization has the right to receive cash or another financial asset from another party or the organization has the obligation to pay another party cash or other financial assets.

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 its financial assets and liabilities originated or exchanged in arm's length transactions at fair value. Financial assets and liabilities originated or exchanged in related party transactions, except for those that involve parties whose sole relationship with the organization is in the capacity of management, are initially measured at cost.

The cost of a financial instrument in a related party transaction depends on whether the instrument has repayment terms. If repayment terms exist, the cost is determined using its undiscounted cash flows, excluding interest payments, less any impairment losses previously recognized by the transferor. Otherwise, the cost is determined using the consideration transferred or received by the organization in the transaction.

The organization's 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 (deficiency) of revenues over expenditures. Impairment reversals may occur and the asset can be written up to its original cost.

(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, such as the allowance for doubtful accounts, useful life of tangible capital assets and amortization, certain accruals and deferred revenues 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.

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3. ACCOUNTS RECEIVABLE

	<u>2026</u>	<u>2025</u>
Trade accounts receivable (note 9)	\$ 141,170	\$ 58,186
Government funding receivable	-	5,148
HST receivable	<u>58,021</u>	<u>41,282</u>
	<u>\$ 199,191</u>	<u>\$ 104,616</u>

4. TANGIBLE CAPITAL ASSETS

	<u>2026</u>		<u>2025</u>	
	<u>Cost</u>	<u>Accumulated amortization</u>	<u>Net</u>	<u>Net</u>
Buildings	\$ 4,013,989	\$ 1,001,673	\$ 3,012,316	\$ 3,100,012
Furniture and equipment	984,169	473,547	510,622	572,287
Computer equipment	120,544	78,759	41,785	57,274
Leasehold improvements	<u>128,534</u>	<u>33,611</u>	<u>94,923</u>	<u>31,615</u>
	<u>\$ 5,247,236</u>	<u>\$ 1,587,590</u>	<u>\$ 3,659,646</u>	<u>\$ 3,761,188</u>

During the year, donations of \$50,935 (2025 - \$39,500) were transferred from the Chatham-Kent Hospice Foundation to Chatham Kent Hospice Inc. for the purchase of capital assets.

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2026</u>	<u>2025</u>
Trade accounts payable (note 9)	\$ 103,263	\$ 62,302
Accrued liabilities	93,461	46,498
Government remittances payable	<u>7,437</u>	<u>12,317</u>
	<u>\$ 204,161</u>	<u>\$ 121,117</u>

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6. DEFERRED CONTRIBUTIONS

Deferred contributions represent unspent resources that are related to expenditures for subsequent periods. At year end, the deferred contribution balance relates to government funding received prior to year end to be used for operations in the next fiscal year. As the expenses related to these operations are incurred, the balance of the deferred contributions account will be reduced.

	<u>2026</u>	<u>2025</u>
Opening balance	\$ 70,433	\$ -
Amount received during the year	126,917	176,945
Amount recognized in revenue during the year	(29,180)	(106,512)
Amount repaid during the year	<u>(41,253)</u>	<u>-</u>
Closing balance	<u>\$ 126,917</u>	<u>\$ 70,433</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>2026</u>	<u>2025</u>
Opening balance	\$ 3,401,676	\$ 3,547,941
Amount received during the year	50,935	39,500
Amount recognized in revenue during the year	(150,831)	(143,584)
Amount recognized on disposal of tangible capital assets	<u>(7,002)</u>	<u>(42,181)</u>
Closing balance	<u>\$ 3,294,778</u>	<u>\$ 3,401,676</u>

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8. PENSION

Healthcare of Ontario Pension Plan (HOOPP) provides pension services to more than 504,237, (2025 - 478,879) 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, 2025 disclosed an actuarial surplus of \$10,774 million, (2025 - \$12,377 million). The results of this valuation disclosed total actuarial liabilities of \$120,833 million, (2025 - \$112,579 million) in respect of benefits accrued for service, with actuarial assets at the same date of \$131,936 million, (2025 - \$123,017 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 \$199,195, (2025 - \$129,483).

9. RELATED PARTY TRANSACTIONS

Related parties of the organization include members of the board of directors, management and their immediate family members as well as any organizations that have a board member in common with Chatham Kent Hospice Inc.

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 and St. Andrew's Residence, Chatham Foundation by way of shared services.

Included in accounts receivable at year end is \$16,091, (2025 - \$21,481) due from related parties. Included in accounts payable at year end is \$8,020, (2025 - \$33,458) due to related parties.

During the year, the organization received \$1,776,288, (2025 - \$1,570,000) from the Chatham-Kent Hospice Foundation to assist with the organization's operations. Of this funding, \$50,935, (2025 - \$39,500) was deferred during the year as the funds were used to purchase tangible capital assets. This funding will be amortized into revenue on the same basis that amortization expense is charged against the associated tangible capital assets.

During the year, Chatham Kent Hospice Inc. donated \$nil, (2025 - \$18,750) to the Chatham-Kent Hospice Foundation as a gift-in-kind contribution for the acquisition of leasehold improvements.

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2026

9. RELATED PARTY TRANSACTIONS, continued

In the year, the organization received \$84,578, (2025 - \$43,832) from related parties for reimbursement of expenses paid on related parties' behalf.

During the year, the organization paid \$220,201, (2025 - \$364,425) to related parties for reimbursement of expenses paid on the organization's behalf and for shared services.

Related party transactions are recorded at the exchange amount, being the consideration agreed to by the related parties. Management is of the opinion that these transactions were undertaken under the same terms and conditions as transactions with unrelated parties. Amounts included in accounts payable are held at normal trade terms.

10. CHANGE IN NON-CASH WORKING CAPITAL ITEMS

	<u>2026</u>	<u>2025</u>
Accounts receivable	\$ (94,575)	\$ 3,595
Prepaid expenses	9,371	(13,060)
Accounts payable and accrued liabilities	83,043	(22,752)
Deferred contributions	<u>56,484</u>	<u>70,433</u>
	<u>\$ 54,323</u>	<u>\$ 38,216</u>

During the year, tangible capital assets with a net book value of \$7,001, (2025 - \$42,181) were disposed of by the organization for proceeds of \$1,000, (2025 - \$nil) resulting in a loss being recognized on disposal of \$7,001, (2025 - \$42,181). This loss was offset by the recognition of \$7,001, (2025 - \$42,181) in deferred capital contribution funding that had been outstanding in the statement of financial position in relation to these tangible capital assets. This resulted in a net gain of \$1,000, (2025 - \$nil) reported in the statement of operations.

During the year, Chatham Kent Hospice Inc. donated \$nil, (2025 - \$18,750) to the Chatham-Kent Hospice Foundation as a gift-in-kind contribution for the acquisition of leasehold improvements.

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2026

11. 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:

2027	\$	1
2028		1
2029		1
2030		1
2031		1
		<u>1</u>
	\$	<u>5</u>

Beginning on June 1, 2024, the organization began renting office space and is obligated to pay minimum lease payments as a condition of this lease maturing in August 2030. These payments are proportionately split with the Chatham-Kent Hospice Foundation and only the organization's portion of the payments have been reflected in the schedule below.

The organization also leases certain office equipment in leases expiring in June 2030, has committed to consulting services payable in June 2026, and is committed under the terms of a maintenance contract expiring in October 2026. Total outstanding commitments at March 31, 2026 total \$383,237. Future minimum payments required over the next five years are as follows:

2027	\$	97,295
2028		84,463
2029		84,463
2030		83,302
2031		33,714
		<u>33,714</u>
	\$	<u>383,237</u>

12. ECONOMIC DEPENDENCE

The organization received the majority of its revenue during the year from funding agreements provided by the provincial government. The organization's continued operations are dependent on these funding agreements and on satisfying the terms of the agreements. Should this funding be substantially reduced or discontinued, the organization would be required to significantly alter its programs and service delivery levels.

13. FINANCIAL INSTRUMENTS

Transactions in financial instruments may result in an organization 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.

(c) CONCENTRATION OF CREDIT RISK

Concentration risk is the risk that a party 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 parties. 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, 2026, receivables from 1 party, (2025 - 3 parties) comprised approximately 59%, (2025 - 54%) 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, 2026



SCHEDULE OF EXPENDITURES

Schedule 1

	<u>2026</u>	<u>2025</u>
Advertising and promotion	\$ 19,229	\$ 11,026
Amortization	230,061	209,270
Bank charges and interest	8,871	8,227
Consulting	42,426	57,862
Dietary supplies	54,368	57,823
Health and wellness	18,498	23,447
Insurance	22,896	20,901
Laundry and linen	21,735	15,509
Medical supplies and services	47,256	45,660
Memberships and association fees	10,133	10,257
Office supplies	27,505	28,305
Professional fees	223,326	40,581
Rent	60,795	31,756
Repairs and maintenance	54,526	39,465
Salaries and wages (note 8)	3,058,377	2,630,384
Service contracts	30,698	35,895
Technology	51,897	44,810
Telephone	11,398	9,486
Training and development	43,662	34,635
Travel	2,658	4,351
Utilities	46,695	43,655
Volunteer	30,886	21,963
	<u>\$ 4,117,896</u>	<u>\$ 3,425,268</u>