

Financial Statements of

**HOTEL-DIEU GRACE
HEALTHCARE FOUNDATION**

And Independent Auditors' Report thereon

(formerly Changing Lives Together Foundation)

Year ended June 30, 2021



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INDEPENDENT AUDITORS' REPORT

To the Board of Directors

Opinion

We have audited the financial statements of Hotel-Dieu Grace Healthcare Foundation (the Foundation), which comprise:

- the statement of financial position as at June 30, 2021
- the statement of operations and changes in fund balances for the year then ended
- the statement of cash flows for the year then ended
- and notes and schedules to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”).

In our opinion, the accompanying financial statements, present fairly, in all material respects, the financial position of the Foundation as at June 30, 2021, and its results of operations and changes in fund balances 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 “***Auditors’ Responsibilities for the Audit of the Financial Statements***” section of our auditors’ report.

We are independent of the Foundation 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 for the Financial Statements and Those Charged with Governance

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.

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

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

Auditors' 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 auditors' 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 the 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 Foundation'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 Foundation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Foundation 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.
- 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.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada
October 5, 2021

HOTEL-DIEU GRACE HEALTHCARE FOUNDATION

Statement of Financial Position

June 30, 2021, with comparative information for 2020

	General Fund		Restricted Fund		Total	
	2021	2020	2021	2020	2021	2020
Assets						
Current assets:						
Cash	\$ 18,632	\$ 82,560	\$ 507,503	\$ 824,867	\$ 526,135	\$ 907,427
Short-term investments (note 3)	408,161	365,139	1,953,454	1,101,567	2,361,615	1,466,706
HST receivable	11,781	8,998	4,795	11,686	16,576	20,684
Prepaid expenses	7,832	328	3,794	2,882	11,626	3,210
Due from Hôtel-Dieu Grace Healthcare	3,690	3,087	1,325	1,264	5,015	4,351
	<u>450,096</u>	<u>460,112</u>	<u>2,470,871</u>	<u>1,942,266</u>	<u>2,920,967</u>	<u>2,402,378</u>
Long-term investments (note 3)	883,156	555,879	2,316,498	2,177,276	3,199,654	2,733,155
	<u>\$ 1,333,252</u>	<u>1,015,991</u>	<u>\$ 4,787,369</u>	<u>\$ 4,119,542</u>	<u>\$ 6,120,621</u>	<u>\$ 5,135,533</u>
Liabilities and Fund Balances						
Current liabilities:						
Accounts payable and accrued liabilities	\$ 12,339	\$ 212	\$ 3,555	\$ 1,346	\$ 15,894	\$ 1,558
Deferred revenue (note 4)	-	-	72,978	42,722	72,978	42,722
Due to Hôtel-Dieu Grace Healthcare	12,365	15,098	8,850	8,086	21,215	23,184
	<u>24,704</u>	<u>15,310</u>	<u>85,383</u>	<u>52,154</u>	<u>110,087</u>	<u>67,464</u>
Fund balances:						
Unrestricted	1,308,548	1,000,681	-	-	1,308,548	1,000,681
Restricted	-	-	4,701,986	4,067,388	4,701,986	4,067,388
	<u>1,308,548</u>	<u>1,000,681</u>	<u>4,701,986</u>	<u>4,067,388</u>	<u>6,010,534</u>	<u>5,068,069</u>
	<u>\$ 1,333,252</u>	<u>\$ 1,015,991</u>	<u>\$ 4,787,369</u>	<u>\$ 4,119,542</u>	<u>\$ 6,120,621</u>	<u>\$ 5,135,533</u>

See accompanying notes to financial statements.

On behalf of the Board of Directors:

Director

Director

HOTEL-DIEU GRACE HEALTHCARE FOUNDATION

Statement of Operations and Changes in Fund Balances

June 30, 2021, with comparative information for 2020

	Unrestricted Fund		Restricted Fund		Total	
	2021	2020	2021	2020	2021	2020
Revenue:						
Donations	\$ 78,620	\$ 27,073	\$ 133,570	\$ 189,497	\$ 212,190	\$ 216,570
Gala, Probert Ride and Heart Breaker Challenge events revenue	5,120	-	127,256	238,819	132,376	238,819
Major gifts	90,366	10,416	522,854	264,301	613,220	274,717
Interest and other revenue	73,680	86,838	29,031	11,408	102,711	98,246
	<u>247,786</u>	<u>124,327</u>	<u>812,711</u>	<u>704,025</u>	<u>1,060,497</u>	<u>828,352</u>
Expenditures:						
Advertising and public relations	23,741	10,645	19,051	62,635	42,792	73,280
Professional fees	45,480	25,260	25,980	-	71,460	25,260
Software maintenance and contracts	12,041	10,906	-	-	12,041	10,906
Travel and course registration	4,667	6,433	72	394	4,739	6,827
Postage, printing and stationery	14,943	12,310	2,806	8,028	17,749	20,338
Other supplies and expenses	49,169	50,554	15,765	49,757	64,934	100,311
	<u>150,041</u>	<u>116,108</u>	<u>63,674</u>	<u>120,814</u>	<u>213,715</u>	<u>236,922</u>
Excess of revenue over expenditures	97,745	8,219	749,037	583,211	846,782	591,430
Fund balances, beginning of year	1,000,681	1,299,975	4,067,388	4,002,434	5,068,069	5,302,409
Disbursements to Hôtel-Dieu Grace Healthcare (note 2)	(122,693)	(321,717)	(243,125)	(466,651)	(365,818)	(788,368)
Unrealized gain (loss) on long-term investments	332,815	14,204	128,686	(51,606)	461,501	(37,402)
Fund balances, end of year	\$ 1,308,548	\$ 1,000,681	\$ 4,701,986	\$ 4,067,388	\$ 6,010,534	\$ 5,068,069

See accompanying notes to financial statements.

HOTEL-DIEU GRACE HEALTHCARE FOUNDATION

Statement of Cash Flows

June 30, 2021, with comparative information for 2020

	2021	2020
Cash provided by (used in):		
Operating activities:		
Excess of revenue over expenditures	\$ 846,782	\$ 591,430
Unrealized gain (loss) on investments	461,501	(37,402)
Net change in non-cash working capital	37,651	(68,507)
	<u>1,345,934</u>	<u>485,521</u>
Investing and financing activities:		
Disbursements to Hôtel-Dieu Grace Healthcare	(365,818)	(788,368)
Short-term investments	(894,909)	(52,697)
Long-term investments	(466,499)	30,737
	<u>(1,727,226)</u>	<u>(810,328)</u>
Decrease in cash during the year	(381,292)	(324,807)
Cash, beginning of year	907,427	1,232,234
Cash, end of year	<u>\$ 526,135</u>	<u>\$ 907,427</u>

See accompanying notes to financial statements.

HOTEL-DIEU GRACE HEALTHCARE FOUNDATION

Notes to Financial Statements

Year ended June 30, 2021

Hotel-Dieu Grace Healthcare Foundation (the “Foundation”), was incorporated December 11, 2015 and has been established to receive and maintain funds and to apply all or part of the principal and income to any charity registered under the Income Tax Act (Canada) which benefits directly or indirectly Hôtel-Dieu Grace Healthcare (“HDGH”), which is owned and operated by The Religious Hospitallers of Hotel Dieu of St. Joseph of the Diocese of London. The Foundation is a registered charity and is classified as a public foundation under Section 149.1(1) (g) of the Income Tax Act (Canada) and as such, is exempt from income tax. The Foundation was formerly named Changing Lives Together Foundation.

1. Significant accounting policies:

The financial statements of the Foundation have been prepared in accordance with Canadian Accounting Standards for Not-For-Profit Organizations in Part III of the CPA Canada Handbook. The more significant of these accounting policies are summarized below:

(a) Fund accounting:

In order to ensure observance of the limitations and restrictions placed on the uses of resources available to the Foundation, the accounts of the Foundation are maintained in accordance with the principles of fund accounting. Accordingly, resources are classified for accounting and reporting purposes into funds. These funds are held in accordance with the objectives specified by the donors or in accordance with directives issued by the Board of Directors.

The General Fund accounts for the Foundation’s general fundraising, granting and administrative activities including Campaign Fund donations that are not designated for a specific purpose. The General Fund reports unrestricted resources available for immediate purposes.

The Restricted Fund reports, as revenues, resources that are to be used for specific purposes as specified by the donors. Included in the Restricted Fund, are donations with a specified purpose, Campaign Fund donations that have been designated for a specific purpose as well as donations of enduring property (Endowment Funds).

To the extent that fundraising and administrative expenses exceed the revenues generated within the General Fund, the excess is accounted for as expenses of the Restricted Fund. Fundraising and administrative expenses incurred for a campaign initiative are applied only to the Campaign Funds. There can be no allocation of expenses against the Endowment Funds without specific approval of the Board of Directors.

HOTEL-DIEU GRACE HEALTHCARE FOUNDATION

Notes to Financial Statements (continued)

Year ended June 30, 2021

1. Significant accounting policies (continued):

(b) Revenue recognition:

The Foundation follows the restricted fund method of accounting for contributions. Contributions are recognized as revenue when the amount to be received or receivable can be reasonably estimated and collection is reasonably assured. Unrestricted contributions are recognized as revenue of the General Fund. Restricted contributions are recognized as revenue of the Restricted Fund. Revenues from the Golf Event are recognized as revenue of the General Fund in the period in which the event is held, unless the donor specifies a specific restricted fund. Revenues from the Bob Probert Memorial Ride, Gala Event and Heart Breaker Challenge are recognized in the Restricted Fund. Major gift donation revenues are recognized as revenue of the General Fund in the period received unless the donor specifies a specific restricted fund. Interest income is recognized in the General Fund unless otherwise specified in the fund specific reference manual and it is based on their proportionate share of investments held in each fund.

(c) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Freestanding derivative instruments that are not in a qualifying hedging relationship and equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Foundation has elected to carry its financial investments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

HOTEL-DIEU GRACE HEALTHCARE FOUNDATION

Notes to Financial Statements (continued)

Year ended June 30, 2021

1. Significant accounting policies (continued):

(c) Financial instruments (continued):

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Foundation determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Foundation expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

(d) Use of estimates:

The preparation of the financial statements in conformity with Canadian 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 revenue and expenses during the year. Actual results could differ from those estimates.

2. Transactions with Hôtel-Dieu Grace Healthcare:

During 2021, the Foundation disbursed \$365,818 (2020 - \$788,368) to HDGH for the purpose of purchasing medical equipment, operational expenditures and renovations.

HOTEL-DIEU GRACE HEALTHCARE FOUNDATION

Notes to Financial Statements (continued)

Year ended June 30, 2021

3. Investments:

(a) Short-term investments:

Short-term investments consist of the following:

	2021	2020
Fixed income	\$ 2,361,615	\$ 1,466,706
	\$ 2,361,615	\$ 1,466,706

(b) Long-term investments:

Long-term investments consist of the following:

	2021	2020
Fixed income	\$ 1,083,384	\$ 1,005,531
Mutual funds	–	75,364
Common shares	1,875,458	1,439,680
Other	240,812	212,580
	\$ 3,199,654	\$ 2,733,155

4. Deferred revenue and lottery bank account activity:

The deferred revenue reported on the statement of financial position includes the unspent Lottery funds, which must be used for specific purposes as stated on related licenses. Lottery funds represent the net proceeds from Raffle sales raised during the year, but not yet used to purchase equipment on behalf of HDGH. Lottery funds are restricted and used for specific purposes as stated on their related licenses. The deferred revenue relating to the lottery funds amounted to \$33,538 at June 30, 2021 (2020 - \$3,282).

Included in other income (restricted fund) on the Statement of Operations and Changes in Fund Balances' is revenue recognized from Lottery proceeds.

Deferred revenue also includes \$39,440 of sponsorship revenue for those programs that were deferred due to COVID-19.

HOTEL-DIEU GRACE HEALTHCARE FOUNDATION

Notes to Financial Statements (continued)

Year ended June 30, 2021

5. Allocation of expenses:

Fundraising and administrative expenses not specifically identified for a specific purpose are first charged to the General Fund up to the level of unspecified donations received in the year, and then to the Restricted Fund. In the June 30, 2021 year end, \$nil (2020 - \$nil) was allocated to restricted funds.

6. Bob Probert Memorial Ride:

The 2021 Bob Probert Memorial Ride was postponed to 2022 due to COVID-19. Sponsorships from 2020 are deferred to fiscal year 2022. Revenue received include small donations and swag sale to support the event. Event expenses include goods and services received and delivered.

During 2021, the Foundation recognized \$3,342 (2020 - \$18,585) of revenue from the Bob Probert Memorial Ride event. This revenue was recognized as revenue in the Satellite Cardiac Wellness Fund.

Annual Gala: The Big Night Gala

During 2021, the Foundation recognized \$53,512 (2020 - \$140,770) of revenue from the Big Night Gala event. This revenue was recognized as revenue in the Mental Health Programs and Services Fund.

Heart Breaker Challenge

The 2021 Heart Breaker Challenge was postponed to 2022 due to COVID-19. Sponsorships from 2020 are deferred to fiscal 2022. Revenue received include small donations and swag sale to support the event. Event expenses include goods and services received and delivered.

During 2021, the Foundation recognized \$556 (2020 - \$66,078) of revenue from the Heart Breaker Challenge event. This revenue was recognized as revenue in the Cardiac Wellness Fund.

HOTEL-DIEU GRACE HEALTHCARE FOUNDATION

Notes to Financial Statements (continued)

Year ended June 30, 2021

7. Financial risks:

(a) Liquidity risk:

Liquidity risk is the risk that the Foundation will be unable to fulfil its obligations on a timely basis or at a reasonable cost. The Foundation manages its liquidity risk by monitoring its operating requirements. The Foundation prepares budgets and cash flow forecasts to ensure it has sufficient funds to fulfill its obligations.

(b) Interest rate risk:

The Foundation is exposed to interest rate risk on its fixed interest rate financial instruments.

(c) Currency risk:

The Foundation is exposed to financial risks as a result of exchange rate fluctuations and the volatility of these rates. In the normal course of business, the Foundation purchases investments denominated in U.S. dollars.

8. Effects of COVID-19:

In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization and has had a significant financial, market and social dislocating impacts. The situation is dynamic and the ultimate duration and magnitude of the impact on the economy and the financial effect on the Foundation is not known at this time. These impacts could include impairment of investments and decreases in future revenues.

HOTEL-DIEU GRACE HEALTHCARE FOUNDATION

Schedule of Donations

Schedule 1

June 30, 2021, with comparative information for 2020

Fund Description	June 30, 2021	June 30, 2020
Essential Equipment Fund	\$ 191,234	\$ 179,144
BK Cornerstone	86,794	(11,122)
Patient Enablers	130	130
Virtual Care for Substance Use Project	201,488	200,000
ACT 1 & 2	31,257	720
Social Worker(s)	500	-
Youth Wellness Hub	31,125	-
Outpatient Rehab Centre	102,500	-
No One Dies Alone Fund	16,134	16,134
Cardiac Wellness and Pulmonary	457,043	497,992
Education Fund	49,617	3,181
Satellite Cardiac Wellness	430,421	430,481
Beyond Disability	6,207	-
Mental Health & Addictions Urgent Care	15,000	-
Palliative Care	79,128	67,722
Pastoral Care	1,514	1,254
Rehabilitation Services	75,295	57,069
Mental Health Programs and Services	396,484	358,412
Dr. Mok's Fund	59,426	-
RCC Fund	259,850	186,945
RCC - Jumpstart Program	4,078	3,760
Complex Continuing Care	(11,176)	(16,991)
Golf - In Honour	(7,500)	18,641
Wine Tour - In Honour	31,186	31,186
T2B - Transition to Betterness	(206)	(206)
WE Care for Kids	1,106	1,106
Dual Diagnosis	28,562	28,562
John Nicholls Memorial Fund	4,870	4,870
Bariatric Fund	560	560
Gary Proctor Memorial Fund	4,107	4,107
Help Link Central Access Services & RCC Crisis	75,624	75,624
RCC Staff Education - Kathy Cianci Memorial Fund	468	468
Rotary Club of Windsor - St. Clair Fund	4,337	4,337
RCC - Ozad Fund	586,852	578,136
Withdrawal Management Fund	4,430	4,777
Mission Achievement Fund	12,691	12,691
Acquired Brain Injury Fund	3,819	3,819
Occupational Therapy Fund	2,793	2,429
Chiropody Fund	192	192
Adult Day Care	5,624	5,624
Recreation Therapy Fund	3,156	3,156
Psychology Internship Fund	1,638	1,638
Diabetes Fund	25	25
Outreach Program	10,936	10,936
Geriatric Assessment Fund	8,020	7,455
Problem Gambling Fund	333,246	332,661
Alzheimer Fund	760	760
Psychogeriatric Community Outreach	836	836
Housekeeping Fund	339	339
Michael C. Rohrer Memorial Fund	37,460	37,460
Triple P Parenting Program	2,575	-
Outdoor Recreation Centre	984	984
Food & Nutrition	250	120
Transitional Stability Fund	11,945	12,079
Project of Estate of Robert Grant	(1,521)	(1,084)
Staff Benevolent Fund	9,110	2,150
Patients Benevolent Fund	15,345	19,270
Bus Fund	66,067	66,067
RCC Intensive Treatment Services	1,200	1,000
RCC Breakfast Program	15,093	14,141
MOST (Mobile Outreach & Support Team)	600	600
Pre Adolescent & Adolescent Program Fund	20,100	20,100
ALS John Wilkinson Fund	1,067	1,067
RCC Healing Hearts	22,235	22,235
Schizophrenia - WPEP Fund	171,118	171,118
CLTF Scholarship Fund	170	170
Opal Belawetz Memorial Fund	7,922	6,922
Chatham Kent Act Fund	695	550
COVID-19	20,250	18,955
Glengarda Legacy Fund	295,363	295,363
RHSJ - Caregiver Education Fund	208,590	205,248
TNI Fund	10,241	9,296
Parking & Security - T2B	35,331	35,333
Cable TV for Patient Rooms - T2B	5,336	5,430
Unrealized gain on long-term investments	141,944	13,254
Restricted donations	4,701,990	4,067,388
General Fund	963,498	988,447
Unrealized gain on long-term investments	345,047	12,234
Unrestricted donations	1,308,545	1,000,681
Total Donations	\$ 6,010,535	\$ 5,068,069

HOTEL-DIEU GRACE HEALTHCARE FOUNDATION

Schedule of Operations - Annual Gala Event

Schedule 2

June 30, 2021, with comparative information for 2020

	2021	2020
Revenue:		
Ticket sales, sponsorships and donations (note 6)	\$ 53,512	\$ 140,770
Expenditures:		
Meal costs	12,660	31,172
Entertainment	-	2,734
Printing and promotional production	2,024	7,787
Advertising and miscellaneous	1,493	104
	16,177	41,797
Excess of revenue over expenditures	\$ 37,335	\$ 98,973

HOTEL-DIEU GRACE HEALTHCARE FOUNDATION

Schedule of Operations - Golf Tournament

Schedule 3

June 30, 2021, with comparative information for 2020

	2021	2020
Revenue:		
Registration fees, sponsorships and donations	\$ -	\$ -
Expenditures:		
Meal costs	-	-
Green fees, donor recognition and miscellaneous	-	-
	-	-
Excess of revenue over expenditures	\$ -	\$ -

HOTEL-DIEU GRACE HEALTHCARE FOUNDATION

Schedule of Operations - Annual Probert Memorial Event

Schedule 4

June 30, 2021, with comparative information for 2020

	2021	2020
Revenue:		
Donations, swag sale etc. (note 6)	\$ 3,342	\$ 18,585
Expenditures:		
Advertisement	-	-
Entertainment	-	-
Printing and promotional production	1,731	1,584
Donor Recognition	1,933	16,058
Miscellaneous	25	394
	<u>3,689</u>	<u>18,036</u>
Excess of revenue over expenditures (expenditures over revenue)	\$ (347)	\$ 549

HOTEL-DIEU GRACE HEALTHCARE FOUNDATION

Schedule of Operations - Heart Breaker Challenge

Schedule 5

June 30, 2021, with comparative information for 2020

	2021	2020
Revenue:		
Donations, swag sale, etc. (note 6)	\$ 556	\$ 66,078
Expenditures:		
Entertainment	-	-
Meal costs	-	99
Printing and promotional production	173	11
Donor Recognition	-	21,912
Miscellaneous	468	554
	641	22,576
Excess of revenue over expenditures (expenditures over revenue)	\$ (85)	\$ 43,502