

**Cummings Jewish Center for Seniors
Centre Juif Cummings Pour Aînés**

**Financial Statements
March 31, 2026**

Cummings Jewish Centre for Seniors Centre Juif Cummings Pour Aînés

**Financial Statements
March 31, 2026**

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Independent Auditor's Report

To the Directors of
Cummings Jewish Centre for Seniors
Centre Juif Cummings Pour Aînés

Opinion

We have audited the financial statements of Cummings Jewish Centre for Seniors / Centre Juif Cummings Pour Aînés (the Organization), which comprise the statement of financial position as at March 31, 2026, and the statements of operations, changes in fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, 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.

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.

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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.
- 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.

The image shows a handwritten signature in black ink that reads "Richter LLP". The signature is written in a cursive, flowing style.

Montréal, Quebec
June 24, 2026

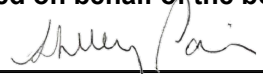
Cummings Jewish Centre for Seniors Centre Juif Cummings Pour Aînés

Statement of Financial Position As at March 31, 2026

	General Fund \$	Building Fund \$	2026 Total \$	2025 Total \$
Assets				
Current				
Cash	3,679,591	-	3,679,591	423,778
Short-term investment	-	-	-	3,000,000
Prepaid expenses	553,613	-	553,613	752,664
Accounts receivable	296,434	-	296,434	1,309,805
Due from Cummings Jewish Centre for Seniors Foundation (note 4)	4,059,080	-	4,059,080	2,996,370
Due from Building Fund (note 5)	16,086	-	16,086	16,086
	8,604,804	-	8,604,804	8,498,703
Capital assets (note 6)	147,591	425,948	573,539	631,630
Intangible assets (note 7)	284,981	-	284,981	96,569
Asset related to the implementation activities of a software service (note 8)	221,227	-	221,227	255,167
	653,799	425,948	1,079,747	983,366
	9,258,603	425,948	9,684,551	9,482,069

See accompanying notes

Approved on behalf of the board


_____, President

Date: June 25, 2026

Approved on behalf of the board


_____, Treasurer

Date: June 25, 2026

Cummings Jewish Centre for Seniors Centre Juif Cummings Pour Aînés

Statement of Financial Position As at March 31, 2026

	General Fund \$	Building Fund \$	2026 Total \$	2025 Total \$
Liabilities				
Current				
Accounts payable and accrued liabilities	1,869,439	-	1,869,439	2,002,648
Deferred revenue	6,823,580	-	6,823,580	6,499,023
Due to General Fund (note 5)	-	16,086	16,086	16,086
	8,693,019	16,086	8,709,105	8,517,757
Deferred occupancy obligation (note 10)	152,849	-	152,849	152,849
Deferred contributions (note 11)	-	288,127	288,127	279,281
	152,849	288,127	440,976	432,130
	8,845,868	304,213	9,150,081	8,949,887
Commitment (note 12)				
Fund balances				
Unrestricted	412,735	121,735	534,470	532,182
	9,258,603	425,948	9,684,551	9,482,069

See accompanying notes

Cummings Jewish Centre for Seniors Centre Juif Cummings Pour Aînés

Statement of Changes in Fund Balances For the Year Ended March 31, 2026

	General Fund \$	Building Fund \$	2026 Total \$	2025 Total \$
Balance - beginning of year	393,125	139,057	532,182	531,143
Excess (deficiency) of revenues over expenses	19,610	(17,322)	2,288	1,039
Balance - end of year	412,735	121,735	534,470	532,182

See accompanying notes

Cummings Jewish Centre for Seniors Centre Juif Cummings Pour Aînés

Statement of Operations For the Year Ended March 31, 2026

	General Fund \$	Building Fund \$	2026 Total \$	2025 Total \$
Revenues				
Subsidy from Federation CJA	2,148,850	-	2,148,850	2,192,271
Subsidy from Centraide	95,000	-	95,000	95,000
Program and social services (note 13)	7,537,429	-	7,537,429	6,915,636
Government grants and other contributors (note 13)	196,135	-	196,135	290,537
CCSMTL PSOC - Global Mission	427,851	-	427,851	427,802
CCSMTL PSOC - Funding agreement for specific activities (caregivers)	27,263	-	27,263	27,263
CCSMTL PSOC - Funding agreement for specific activities (Meals on Wheels)	45,790	-	45,790	45,790
Membership fees	81,290	-	81,290	85,365
Donations from Cummings Jewish Centre for Seniors Foundation (note 2)	3,309,664	59,689	3,369,353	3,331,632
	13,869,272	59,689	13,928,961	13,411,296
Expenses				
Operating expenses	10,916,644	-	10,916,644	10,114,520
Administrative expenses	2,768,828	-	2,768,828	2,867,491
Amortization expense	164,190	77,011	241,201	428,246
	13,849,662	77,011	13,926,673	13,410,257
Excess (deficiency) of revenues over expenses before the following:	19,610	(17,322)	2,288	1,039
Funds received on behalf of the ultimate recipients (note 14)	20,725,265	-	20,725,265	17,077,785
Funds distributed to the ultimate recipients (note 14)	(20,725,265)	-	(20,725,265)	(17,077,785)
Excess (deficiency) of revenues over expenses	19,610	(17,322)	2,288	1,039

See accompanying notes and additional information

Cummings Jewish Centre for Seniors Centre Juif Cummings Pour Aînés

Statement of Cash Flows For the Year Ended March 31, 2026

	2026 \$	2025 \$
Operating activities		
Excess of revenues over expenses	2,288	1,039
Amortization of capital assets	156,910	375,617
Amortization of intangible assets	39,322	32,162
Amortization of asset related to the implementation activities of a software service	44,969	20,467
Deferred contributions recognized as revenue	(59,689)	(299,366)
Deferred occupancy obligation	-	152,849
Deferred revenue	324,557	(135,023)
	508,357	147,745
Net change in non-cash working capital items	1,079,213	297,489
	1,587,570	445,234
Investing activities		
Purchase of short-term investment	-	(3,000,000)
Redemption of short-term investment	3,000,000	3,666,666
Additions to capital assets	(98,819)	(194,509)
Additions to intangible assets	(227,734)	(34,844)
Additions to asset related to the implementation activities of a software service	(11,029)	(90,258)
Due from Cummings Jewish Centre for Seniors Foundation	(1,062,710)	(1,226,665)
	1,599,708	(879,610)
Financing activity		
Deferred contributions	68,535	115,554
Increase (decrease) in cash	3,255,813	(318,822)
Cash - beginning of year	423,778	742,600
Cash - end of year	3,679,591	423,778

Included in cash is approximately \$3.630,000 (2025 - \$Nil) bearing interest at 2.95% per annum.

See accompanying notes

Cummings Jewish Centre for Seniors Centre Juif Cummings Pour Aînés

Notes to Financial Statements March 31, 2026

1. Purpose of the organization

The Cummings Jewish Centre for Seniors / Centre Juif Cummings Pour Aînés (the "Organization") provides senior citizens with meaningful recreational, social, educational and support programs and social services. The Organization was incorporated under the Québec Companies Act, Part III as a not-for-profit organization and is a registered charity under the Income Tax Act. The Organization's funding includes allocations from Federation CJA, The Conference on Jewish Material Claims against Germany, Cummings Jewish Centre for Seniors Foundation, governments and other grants. The Organization is dependent upon these sources of funding to continue operations. The organization is an impact partner of Federation CJA.

2. Cummings Jewish Centre for Seniors Foundation

The Organization has an economic interest in the Cummings Jewish Centre for Seniors Foundation (the "Foundation"), an independent foundation which raises funds to support the Organization. During the year, the Foundation contributed \$3,369,353 (2025 - \$3,331,632) to the Organization.

3. Significant accounting policies

The Organization has elected to apply Canadian accounting standards for not-for-profit organizations (ASNFPPO) in Part III of the CPA Canada Handbook - Accounting. The Organization also applies the Canadian standards for private enterprises to the extent that these standards address topics not addressed in ASNFPPO.

Use of estimates

The preparation of financial statements in conformity with Canadian ASNFPPO requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Fund accounting

Revenues and expenses related to program delivery and administrative activities are reported in the General Fund.

Revenues and expenses related to the renovations of the building, which are recorded as building improvements, are reported in the Building Fund.

Cummings Jewish Centre for Seniors Centre Juif Cummings Pour Aînés

Notes to Financial Statements March 31, 2026

3. Significant accounting policies (continued)

Revenue recognition

The Organization follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue of the appropriate fund in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue of the appropriate fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Program and social service revenues are recorded as deferred revenue and recognized as revenue when the specific program or social service takes place.

Deferred contributions which are related to the Building Fund are recognized in income over the remaining life of the related assets.

Membership fees are recorded as deferred revenue and recognized in income as recurring revenue over the period that the membership contracts cover.

Capital assets

Capital assets are accounted for at cost. Amortization is calculated on their respective estimated useful lives using the following methods, rate and periods:

	Methods	Rate and periods
Computer equipment	Straight-line method	3 years
Furniture and fixtures	Declining balance method	20%
Building improvements	Straight-line method	10 years

Amortization expense is reported in the appropriate fund.

Intangible assets

Intangible assets are accounted for at cost. Amortization is calculated on their respective estimated useful lives using the following methods, rate and period:

	Methods	Rate and period
Computer software	Straight-line method	7 years
Website	Declining balance method	30%

Amortization expense is reported in the appropriate fund.

Cummings Jewish Centre for Seniors Centre Juif Cummings Pour Aînés

Notes to Financial Statements March 31, 2026

3. Significant accounting policies (continued)

Asset related to the implementation activities of a software service

Asset related to the implementation activities of a software service is accounted for at cost. Amortization is calculated using the straight-line method over the estimated useful life of 7 years.

Amortization expense is recorded in the appropriate fund.

Cloud computing arrangements

At the inception of the cloud computing arrangement with a supplier, the Organization allocates the consideration of the arrangement to all of the significant separable elements based on their specific sales price. To account for expenditures in a cloud computing arrangement that fall within the scope of AcG-20, Customer's Accounting for Cloud Computing Arrangements, the Organization has opted not to use the simplification measure. It therefore determines whether the software element of the arrangement constitutes an intangible software asset or a software service (any software element of the arrangement that does not comply with the definition of intangible asset and the recognition criteria for such assets is a software service).

Where the software element of the cloud computing arrangement does not constitute a software intangible asset, the Organization treats it as a software service and recognizes it as an expenditure as incurred. Where there are expenses related to implementation activities that are directly attributable to preparing the software for use, the Organization has chosen to capitalize the directly attributable expenditures attributable to the asset related to the implementation activities of a software service as a separate line item on the statement of financial position and expense them linearly over the expected period of access to the software service. The expected period of access to the software services is 7 years. These assets are tested for impairment in accordance with the Organization's impairment of long-lived assets method. These assets are classified as long-term assets, except where, upon conclusion of the cloud computing arrangement, the expected period of access to the software service is less than 12 months. The expenses related to implementation activities that are not directly attributable to the preparation of the software service are recognized as expenses when incurred.

Long-lived assets

The Organization tests long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. Recoverability is assessed by comparing the carrying amount to the estimated undiscounted future net cash flows the long-lived assets are expected to generate, through their direct use and eventual disposition. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent carrying value exceeds its fair value.

Cummings Jewish Centre for Seniors Centre Juif Cummings Pour Aînés

Notes to Financial Statements March 31, 2026

3. Significant accounting policies (continued)

Contributed services

The value of volunteer services contributed to the Organization is not reported in the financial statements as there is no objective basis available to measure the value of these services.

Financial instruments

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 it does, the cost is determined using its undiscounted cash flows, excluding interest, 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 subsequently measures all its financial assets and liabilities at cost or amortized cost.

Transaction costs related to financial instruments subsequently measured at fair value or to those originated or exchanged in a related party transaction are recognized in income in the period incurred. Transaction costs related to financial instruments originated or exchanged in an arm's length transaction that are subsequently measured at cost or amortized cost are recognized in the original cost of the instrument. When the instrument is measured at amortized cost, the transaction costs are then recognized in income over the life of the instrument using the straight-line method.

Financial assets subsequently measured at cost or amortized cost are tested for impairment when there are indicators of possible impairment. Any impairment loss is recognized in excess (deficiency) of revenues over expenses. The previously recognized impairment loss may subsequently be reversed to a maximum of the cost or amortized cost that would have been reported at the date of the reversal had the impairment not been recognized previously.

4. Due from Cummings Jewish Centre for Seniors Foundation

The amount due from the Foundation is non-interest bearing and is due on demand. The amount is measured at cost, which is determined using the consideration transferred by the Organization.

5. Interfund balance

The interfund balance is non-interest bearing and is due on demand.

Cummings Jewish Centre for Seniors Centre Juif Cummings Pour Aînés

Notes to Financial Statements
March 31, 2026

6. Capital assets

	Cost \$	Accumulated amortization \$	2026 Net book value \$	2025 Net book value \$
General Fund				
Computer equipment	1,182,094	1,133,531	48,563	85,127
Furniture and fixtures	294,927	195,899	99,028	112,079
Building Fund				
Building improvements	3,362,131	2,936,183	425,948	434,424
	4,839,152	4,265,613	573,539	631,630

7. Intangible assets

	Cost \$	Accumulated amortization \$	2026 Net book value \$	2025 Net book value \$
Computer software	158,726	-	158,726	-
Website	309,420	183,165	126,255	96,569
	468,146	183,165	284,981	96,569

No amortization was recorded for the computer software since it was not yet in use during the year.

8. Asset related to the implementation activities of a software service

	Cost \$	Accumulated amortization \$	2026 Net book value \$	2025 Net book value \$
Implementation costs for software service	319,376	98,149	221,227	255,167

The amount recognized as an expense for software services related to cloud computing arrangements totals \$150,278 in 2026 (2025 - \$113,805). Such expenses are presented under information technology.

Cummings Jewish Centre for Seniors Centre Juif Cummings Pour Aînés

Notes to Financial Statements March 31, 2026

9. Credit facility

The Organization's credit facility consists of a demand revolving facility in the amount of \$3,200,000, bearing interest at the bank's prime rate plus 0.5%. The facility is secured by a guarantee in the amount of \$3,200,000 from the Foundation in the form of a movable hypothec and security agreement constituting a first ranking interest in a securities portfolio. As at March 31, 2026, the amount outstanding under the credit facility is \$Nil (2025 - \$Nil).

10. Deferred occupancy obligation

Charges under an occupancy agreement is charged to expense on a straight-line basis over the agreement's term. Any difference between the straight-line expense and the amount payable is reflected as deferred occupancy obligation on the statement of financial position.

11. Deferred contributions

Building Fund

Deferred contributions reported in the Building Fund relate to donations made subject to the restriction that they be used for the renovations to the building. Changes in the deferred contributions balance are as follows:

	2026 \$	2025 \$
Balance - beginning of year	279,281	463,093
Recognized as revenue in the year	(59,689)	(299,366)
Received in the year, deferred to subsequent years	68,535	115,554
Balance - end of year	288,127	279,281

12. Commitment

The commitment of the Organization under a renewable occupancy agreement is \$551,000. The annual payment is approximately as follows:

	\$
2027	551,000

Cummings Jewish Centre for Seniors Centre Juif Cummings Pour Aînés

Notes to Financial Statements March 31, 2026

13. Government grants and other contributors

Included on the statement of operations are revenues from Federation CJA, Centraide, Cummings Jewish Centre for Seniors Foundation, and Centre intégré universitaire de santé et de services sociaux du Centre-Sud-de-l'Île-de-Montréal - Programme de soutien aux organismes communautaires ("CCSMTL PSOC").

Included in program and social services revenues and government grants and other contributors are, amongst others, contributions from the following foundations and government agencies:

- The Conference on Jewish Material Claims against Germany;
- Azrieli Foundation;
- Community Health and Social Services Network (CHSSN);
- Santé et Services Sociaux Québec - QADA Grant (Programme Québec ami des aînés);
- Government of Québec - Secretariat for Relations with English-Speaking Quebecers (SRQEA);
- Employment and Social Development Canada;
- Canadian Heritage Community Cultural Action Fund (CCAF);
- Canadian Heritage Discretionary Fund;
- Canadian Heritage, Community Life, Development of Official-Language Communities;
- Canadian Heritage Support for Interpretation and Translation;
- New Horizons for Seniors Program (NHSP);
- Jewish Community Foundation Nova Grant;
- Grace Dart Foundation;
- Pride & Remembrance Foundation;
- Leadership Development Micro Grant Program; and
- Discretionary Funds - Coalition Avenir Québec (CAQ).

Cummings Jewish Centre for Seniors Centre Juif Cummings Pour Aînés

Notes to Financial Statements March 31, 2026

14. Funds received on behalf of the ultimate recipients

The Organization administers the Material Claims Program on behalf of The Conference on Jewish Material Claims Against Germany. The Material Claims Program offers programs and services to help improve the quality of life for Holocaust survivors living on limited sources of income. Since these funds are received on behalf of the Holocaust survivors and disbursed to them, the revenues and expenses are not part of the Organization's regular operations and as such, are presented separately. During the year, \$20,196,540 (2025 - \$16,630,388) was received and disbursed. In addition, \$5,733,985 (2025 - \$5,324,138) was received and included in program and social services revenues.

The Organization also administers the Community Assistance Program ("CAP") on behalf of Federation CJA. CAP offers programs and services to help improve the quality of life and to help maintain a Jewish lifestyle for families and individuals on limited sources of income. Since these funds are received on behalf of the specific CAP clients and disbursed to them, the revenues and expenses are not part of the Organization's regular operations and as such, are presented separately. During the year, \$528,725 (2025 - \$447,397) was received and disbursed.

15. Financial instruments

The Organization is exposed to significant risks through its financial instruments. The following analysis provides a measure of the risks as at the statement of financial position date.

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

The Organization is exposed to credit risk in the event of non-performance by counterparties in connection with its accounts receivable. The Organization does not obtain collateral or other security to support the accounts receivable subject to credit risk but mitigates this risk by dealing only with what management believes to be financially sound counterparties and, accordingly, does not anticipate significant loss for non-performance.

For other receivables, the Organization determines, on a continuing basis, the probable losses and sets up a provision for losses based on the estimated realizable value.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

The Organization is exposed to interest rate risk on its fixed-interest and variable-interest financial instruments. Fixed-interest instruments subject the Organization to a fair value risk while the variable-interest instruments subject it to a cash flow risk.

Cummings Jewish Centre for Seniors Centre Juif Cummings Pour Aînés

**Notes to Financial Statements
March 31, 2026**

15. Financial instruments (continued)

Liquidity risk

Liquidity risk is the risk the Organization will have difficulty in meeting obligations associated with financial liabilities. Prudent management of liquidity risk implies retaining a sufficient level of liquidities and arranging for appropriate credit facilities. The Organization believes that its recurring financial resources are adequate to cover all its expenditures.

16. Comparative figures

Certain reclassifications of 2025 amounts have been made to facilitate comparison with the current year.

Cummings Jewish Centre for Seniors Centre Juif Cummings Pour Aînés

Additional Information For the Year Ended March 31, 2026

	General Fund \$	Building Fund \$	2026 Total \$	2025 Total \$
Operating expenses				
Program and social service salaries and benefits	8,729,237	-	8,729,237	8,320,613
Specialists	766,781	-	766,781	516,928
Professional development and dues	38,006	-	38,006	48,838
Marketing	159,048	-	159,048	166,503
Information technology	156,005	-	156,005	182,412
Program and social service costs	1,067,567	-	1,067,567	879,226
	10,916,644	-	10,916,644	10,114,520
Administrative expenses				
Administrative salaries	1,764,047	-	1,764,047	1,885,166
Office and general	326,381	-	326,381	318,757
Insurance	118,710	-	118,710	127,145
Professional fees	97,026	-	97,026	106,480
Occupancy costs	391,420	-	391,420	341,134
Interest and bank charges	71,244	-	71,244	88,809
	2,768,828	-	2,768,828	2,867,491
Amortization expense				
Amortization of capital assets	79,899	77,011	156,910	375,617
Amortization of asset related to the implementation activities of a software service	44,969	-	44,969	20,467
Amortization of intangible assets	39,322	-	39,322	32,162
	164,190	77,011	241,201	428,246