

SANTROPOL ROULANT INC. / SANTROPOL ON WHEELS INC.

## ANNUAL FINANCIAL REPORT

AS AT DECEMBER 31, 2007

## SUMMARY

## AUDITOR'S REPORT

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AUDITOR'S REPORT

To the administrators of  
SANTROPOL ROULANT INC. / SANTROPOL ON WHEELS INC.

I have audited the balance sheet of SANTROPOL ROULANT INC. / SANTROPOL ON WHEELS INC. as at December 31, 2007, and the statement of operations and the statement of changes in net assets for the year then ended. These financial statements are the responsibility of the organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

Except as explained in the following paragraph, I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In common with many charitable organizations, the organization derives revenues from donations, from net contributions from clients and from benefits and fundraising events the completeness of which is not susceptible of satisfactory audit verification. Accordingly, my audit of these revenues was limited to the amounts recorded in the records of the organization and I was not able to determine whether any adjustments might be necessary to donations, net contributions from clients and benefits and fundraising events revenues, net revenue, assets and net assets.

In my opinion, except for the effect of the potential adjustments which I might have determined to be necessary had I been able to satisfy myself concerning the completeness of the donations, net contributions from clients and benefits and fundraising events referred to in the preceding paragraph, these financial statements present fairly, in all materials respects, the financial position of the organization as at December 31, 2007, and the results of its operations and its cash flows for the year then ended, in accordance with Canadian generally accepted accounting principles.

*Jocelyne Loisel, CA inc.*

Jocelyne Loisel, CA inc.

Montreal, February 19, 2008

## SANTROPOL ROULANT INC. / SANTROPOL ON WHEELS INC.

## STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2007

	<u>2007</u>	<u>2006</u> (9 months)
<b>REVENUES</b>		
Self-financing		
Foundations and organizations - appendix	290 996 \$	278 574 \$
Individual donations	55 057	34 405
Private companies donations - appendix	26 654	27 369
Net contributions from clients - meals on wheels revenues	73 456	59 905
Benefits and fund raising events	34 759	36 496
Miscellaneous revenues	<u>1 334</u>	<u>2 163</u>
	<u>482 256</u>	<u>438 912</u>
Amortization of deferred grants for capital assets	<u>910</u>	<u>1 300</u>
Grants		
Federal programs - appendix	28 873	8 438
Provincial programs - appendix	126 691	60 684
Ville de Montréal	4 105	4 003
Youth Employment Services	<u>12 514</u>	<u>10 502</u>
	<u>172 183</u>	<u>83 627</u>
	<u>655 349</u>	<u>523 839</u>
<b>EXPENSES - Appendices</b>		
Programs costs		
Meals on Wheels project	91 506	66 029
Community and Intergenerational project	22 357	13 289
The rooftop garden project	11 497	16 806
Living Labs project	15 227	22 148
Salaries, allowances and social contributions	385 966	310 225
Operating and administrative expenses	<u>93 687</u>	<u>50 096</u>
	<u>620 240</u>	<u>478 593</u>
<b>EXCESS OF REVENUES OVER EXPENSES FOR THE YEAR</b>	<u>35 109 \$</u>	<u>45 246 \$</u>

## SANTROPOL ROULANT INC. / SANTROPOL ON WHEELS INC.

## STATEMENT OF CHANGES IN NET ASSETS

FOR YEAR ENDED DECEMBER 31, 2007

	<u>2007</u>		<u>2006</u> (9 months)	
	Invested in capital assets	Unrestricted	Total	Total
<b>BALANCE, BEGINNING OF YEAR</b>	3 615 \$	110 844	\$ 114 459	\$ 69 213
Excess (deficiency) of revenue on expenses	0	35 109	35 109	45 246
Amortization - capital assets	(3 352)	3 352	-	-
Investments in capital assets				
Capital assets acquisitions	1 043	(1 043)	-	-
Amortization of deferred grants for capital assets	910	(910)	-	-
<b>BALANCE, END OF YEAR</b>	<u>2 216</u> \$	<u>147 352</u>	<u>\$ 149 568</u>	<u>\$ 114 459</u>

## SANTROPOL ROULANT INC. / SANTROPOL ON WHEELS INC.

## BALANCE SHEET

AS AT DECEMBER 31, 2007

	2007	2006
<b>A S S E T S</b>		
<b>CURRENT</b>		
Cash	122 819 \$	132 078 \$
Short term deposit - at cost	22 316	21 613
Accounts receivable - note 6	72 993	79 296
Prepaid expenses - note 7	12 602	16 343
	230 730	249 330
<b>CAPITAL ASSETS - note 8</b>	4 340	6 649
	<u>235 070 \$</u>	<u>255 979 \$</u>
<b>L I A B I L I T I E S</b>		
<b>CURRENT</b>		
Accounts payable - note 9	35 779 \$	33 376 \$
Deferred contributions - note 10	47 599	105 110
	83 378	138 486
<b>LONG TERM</b>		
Deferred grants for capital assets - note 11	2 124	3 034
	85 502	141 520
<b>N E T A S S E T S</b>		
Invested in capital assets	2 216	3 615
Unrestricted	147 352	110 844
	149 568	114 459
	<u>235 070 \$</u>	<u>255 979 \$</u>

SIGNED ON BEHALF OF THE BOARD

 , Director

 , Director

## SANTROPOL ROULANT INC. / SANTROPOL ON WHEELS INC. WHEELS INC.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2007

## 1 PURPOSE AND LEGAL FORM OF THE ORGANIZATION

The organization is constituted under the Canada Corporation Act and is a registered charity organization. Its main goal is to prepare and deliver healthy meals to individuals dealing with a temporary or permanent loss of autonomy. It also organizes recreational and social activities for its clients.

## 2 SIGNIFICANT ACCOUNTING POLICIES

## ESTIMATES MADE BY MANAGEMENT

The preparation of financial statements in accordance with Canadian generally accepted auditing standards requires that management make estimates and hypotheses which affect the amounts of recorded assets and liabilities, the presentation of possible assets and liabilities at the date of financial statements and the amount of revenues and expenses for this period. The real results could be different from these estimates.

## REVENUE RECOGNITION

The organization follows the deferral method in 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 its collection is reasonably assured.

## CAPITAL ASSETS AND AMORTIZATION

Capital assets are recorded at cost. Capital assets are amortized following the declining balance method over their estimated useful lives, at the following rates:

Office and kitchen equipment	20%
Computer equipment	30%
Vehicules and bikes	30%

## BENEFITS AND FUND RAISING EVENTS

The revenues of benefit and fund raising events *comprennent la portion dons incluse dans la contribution demandée pour les événements.*

**SANTROPOL ROULANT INC. / SANTROPOL ON WHEELS INC. WHEELS INC.**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED DECEMBER 31, 2007**

**2 SIGNIFICANT ACCOUNTING POLICIES[suite]**

**FINANCIAL INSTRUMENTS**

The organization's financial assets and financial liabilities are held for trading.

The carrying value of cash, short term deposit, accounts receivable and accounts payable is approximately equal to their fair value due to their short-term maturity date.

The organization manages its short term deposit portfolio according to its cash needs and in such a way as to maximize interest income. The interest rate is 3,2% (3,25% in 2006) and ending in June 2008.

**Credit**

Bank loan, maximum amount 21 000\$, bears interest at the prime rate of The Canadian Imperial Bank of Commerce plus 1%, renewable in September 2008, secured by the short term investment.

The organization also benefits, by credit card, of a current credit margin of 2 000\$ at the annual rate of 11%.

**Interest rate risk**

The organization uses a credit margin involving fluctuating interest rates. Thus, it runs an interest rate risk corresponding to the fluctuation of preferred interest rates.

**3 CHANGE IN ACCOUNTING POLICIES**

**Financial Instruments**

On January 1, 2007, the organization has adopted the Canadian Institute of Chartered Accountants ("CICA") Handbook Section 3855, "Financial Instruments - Recognition and Measurement". This new Handbook Section, which apply to fiscal years beginning on or after October 1, 2006, provide comprehensive requirements for the recognition and the measurement of financial instruments.



SANTROPOL ROULANT INC. / SANTROPOL ON WHEELS INC. WHEELS INC.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2007

3 CHANGE IN ACCOUNTING POLICIES[suite]

Handbook Section 3855 establishes standard for recognizing and measuring financial instruments, including the classification into one of the following five categories: Held for trading, Held-to-maturity investments, Loans and receivables, Available-for-sale financial assets or Other financial liabilities. All financial instruments, including derivatives are included on the balance sheet and are measured at fair market value with the exception of loans and receivables, investments held-to-maturity and other financial liabilities, which will be measured at amortized cost. Subsequent measurement and recognition of changes in fair value of financial instruments depend on their initial classification. Held for trading financial investments are measured at fair value and all gains and losses are included in net income in the period in which they arise. Available-for-sale financial instruments are measured at fair value with revaluation gains and losses included in the statement of changes of net assets until the asset is removed from the balance sheet.

As a result, the organization has classified its financial assets and liabilities as follows:

- Cash and cash equivalents are classified as financial assets held for trading and are measured at amortized cost, using the effective interest method.
- Accounts receivable are classified as loans and receivables and are measured at amortized cost, using the effective interest method.
- Accounts payable and accrued liabilities and long-term debt are classified as other liabilities and are measured at amortized cost, using the effective interest method.
- The organization did not classify any financial asset as "Held-to-Maturity" or "Available-for-sale" and any financial liability as "Held for Trading".

Accounting changes

In July 2006, the Canadian Institute of Chartered Accountants ("CICA") issued Section 1506 entitled "Accounting Changes" that include changes to the previous standard. Entities will be permitted to change an accounting policy when it is required by a primary source of Canadian GAAP, or when the results in a more reliable and relevant presentation in the financial statements. Also, changes in accounting policy should be applied retroactively and additional information should be disclosed. This Section applies to fiscal year beginning on or after January 1, 2007.

The adoption of these new Handbook Sections did not have an impact on the financial statements of the organization.



**SANTROPOL ROULANT INC. / SANTROPOL ON WHEELS INC. WHEELS INC.****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED DECEMBER 31, 2007****4 FUTURE CHANGE IN ACCOUNTING POLICIES****Financial Instruments**

The Canadian Institute of Chartered Accountants ("CICA") issued the following new accounting standards: Section 3862 Financial Instruments - Disclosures, and Section 3863 Financial Instruments - Presentation. The objective of Section 3862 is to provide users with information to evaluate the significance of the financial instruments on the entity's financial position and performance, the nature and extent of risks arising from financial instruments, and how the entity manages those risks. The provisions of Section 3863 deal with the classification of financial instruments, related interest, dividends, losses and gains, and the circumstances in which financial assets and financial liabilities are offset.

These new Handbook Sections applies to fiscal years beginning on or after October 1, 2007.

**Goodwill and Intangible Assets**

In January 2008, the Canadian Institute of Chartered Accountants ("CICA") issued a new standard, Section 3064 "Goodwill and Intangible Assets", which replace Section 3062 "Goodwill and Other Intangible Assets", and will result in the withdrawal of Section 3450 "Research and Development Costs", as well as Emerging Issues Committee (EIC) 27 "Revenues and Expenditures during the pre-operating period" and Accounting Guideline (AcG 11) "Enterprises in the Development Stage". This standard provides guideline on the recognition of intangible assets according to the definition of an asset, application of the matching of costs against revenues, whether these assets were acquired or developed internally. This section applies to annual financial statements for fiscal years beginning on or after October 1, 2008. The company is currently evaluating the effects of this new standard on the financial statements.

**5 DELIVERY EXPENSES, IN KIND AND SERVICE DONATIONS**

The organization benefits of the right to a car for a period of three years tacitly renewed to March 2008. The cost to the organization is less than the true value of the automobile. The value thereof which is assumed by the Nissan Foundation is accounted for in revenue from foundations and organizations.

In addition, the organization receives donations of packaging materials for its Meals-on-Wheels activities. This type of donation is accounted for at its true value in revenue from private companies.

## SANTROPOL ROULANT INC. / SANTROPOL ON WHEELS INC. WHEELS INC.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2007

## 5 DELIVERY EXPENSES, IN KIND AND SERVICE DONATIONS[suite]

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In addition, the organization receives donations of packaging materials for its Meals-on-Wheels activities. This type of donation is accounted for at its true value in revenue from private companies.

The organization could not fulfill its mission without the gift of a great deal of time and energy from volunteers. Due to the complexity involved in counting these hours, volunteer services are not accounted for in the financial statements of the organization.

Due to the difficulty of determining the true value of food donations, despite considerable efforts, this value is not accounted for in the financial statements.

	2007	2006
<b>6 ACCOUNTS RECEIVABLE</b>		
Client accounts	21 048 \$	14 538 \$
Allowance for doubtful accounts	( 13 500)	( 6 500)
Grants, foundations, organizations, private companies	42 801	53 535
Others	6 692	7 832
GST and QST	15 952	9 891
	<u>72 993 \$</u>	<u>79 296 \$</u>

## 7 PREPAID EXPENSES

Rent	10 126 \$	13 867 \$
Others	2 476	2 476
	<u>12 602 \$</u>	<u>16 343 \$</u>

## SANTROPOL ROULANT INC. / SANTROPOL ON WHEELS INC. WHEELS INC.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2007

## 8 CAPITAL ASSETS

	<u>2007</u>		<u>2006</u>	
	Cost	Accumulated Amortization	Net Value	Net Value
Office and kitchen equipment	20 731 \$	19 445 \$	1 286 \$	1 608 \$
Computer equipment	13 104	13 104	-	678
Vehicules and bikes	25 147	22 093	3 054	4 363
Leasehold improvements	<u>4 394</u>	<u>4 394</u>	<u>-</u>	<u>-</u>
	<u>63 376 \$</u>	<u>59 036 \$</u>	<u>4 340 \$</u>	<u>6 649 \$</u>

## 9 ACCOUNTS PAYABLE

	<u>2007</u>	<u>2006</u>
Suppliers	15 547 \$	15 894 \$
Accrued salaries and holidays	18 558	15 758
Social contributions and benefits	<u>1 674</u>	<u>1 724</u>
	<u>35 779 \$</u>	<u>33 376 \$</u>
	<u>2007</u>	<u>2006</u>

## 10 DEFERRED CONTRIBUTIONS

Deferred contributions represent moneys not yet spent that, under funding agreements with partners, are allocated to cover costs for activities in a subsequent year. The elements that make up the sum of deferred grants are the following:

Balance, beginning of year	105 110 \$	41 924 \$
Plus: amounts received in the year	117 760	182 265
Less: amount recognized as revenue in the year	(175 271)	(119 079)
Balance, end of year	<u>47 599 \$</u>	<u>105 110 \$</u>

## SANTROPOL ROULANT INC. / SANTROPOL ON WHEELS INC. WHEELS INC.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2007

	<u>2007</u>	<u>2006</u>
<b>10 DEFERRED CONTRIBUTIONS[suite]</b>		
Summary:		
J.W.McConnell Family Foundation	-	37 073 \$
UPS Foundation	15 727	16 952
Human Resources and Social Developement - New Horizons for Seniors Program	-	14 500
Les Oeuvres du Cardinal Léger	11 250	14 999
Programme de soutien aux organismes communautaires	10 242	6 559
Programme d'aide aux personnes âgées en perte d'autonomie	4 497	4 383
Others foundations, organizations and private companies	<u>5 883</u>	<u>10 644</u>
	<u>47 599 \$</u>	<u>105 110 \$</u>

**11 DEFERRED GRANTS FOR CAPITAL ASSETS**

Gift of a vehicle, amortized at 30% on the declining balance.

Balance, beginning of year	3 034 \$	4 334 \$
Less: amount recognized as revenue in the year	( 910 )	( 1 300 )
Balance, end of year	<u>2 124 \$</u>	<u>3 034 \$</u>

**12 RELATED ORGANIZATION**

Santropol roulant inc. is the sole member of Santropol roulant (Québec) inc., a not-for-profit company incorporated under the laws of Quebec, and elects all of its officers and directors. Santropol roulant (Québec) inc. has appointed Santropol roulant inc. as its exclusive agent to carry out all of its obligations under any grants awarded to it. This year and the previous year, no grant has been awarded to Santropol roulant (Québec) inc., and it has no other activity.

**13 CONTRACTUAL OBLIGATIONS**

The organization leases office spaces under three leases expiring August 2009. Future minimum lease payments will aggregate : 49 784\$ including the following payments over the next two years : 2008, 29 560\$; 2009, 20 224\$.

**14 STATEMENT OF CASH FLOWS**

A cash flows statement has not been prepared because it would not provide any additional useful information in understanding the financial statements for the year.



## SANTROPOL ROULANT INC. / SANTROPOL ON WHEELS INC.

## REVENUES APPENDIX

FOR THE YEAR ENDED DECEMBER 31, 2007

	2007	2006 (9 months)
<b>FOUNDATIONS AND ORGANIZATIONS</b>		
Centraide	70 000 \$	57 500 \$
The EJLB Foundation	13 488	10 629
George Hogg Family Foundation	15 000	15 000
Foundation of Greater Montréal	9 950	-
La Fondation Marcelle et Jean Coutu	10 500	-
MAZON Canada	4 800	3 500
Alice and Euphemia Stewart Family Foundation	2 000	2 500
Birks Family Foundation	1 000	1 000
Alternatives	26 128	59 248
Knowledge Development - Imagine Canada	953	22 906
Evergreen	5 580	-
Webster Foundation	-	3 000
Hay Foundation	5 000	5 000
Henry and Berenice Kaufmann Foundation	5 000	5 000
Hylcan Foundation	5 000	5 000
J.W.McConnell Family Foundation	42 073	47 048
UPS Foundation	1 225	151
Zeller Family Foundation IAA	13 000	12 000
Fondation Berthiaume-Du Tremblay	1 379	-
Les Oeuvres du Cardinal Léger	18 749	5 001
Canadian CED Network	5 786	8 061
Réseau de l'action bénévole du Québec	7 450	7 500
The Nissan Canada Foundation	2 533	1 900
Robin des Bois	5 000	-
Fédération des chambres de commerce du Québec	5 347	-
Berkana Institute	7 070	-
Fontaine d'espoir	40	2 125
Community experience initiative	2 700	2 250
Other foundations and organizations	4 245	2 255
	<u>290 996 \$</u>	<u>278 574 \$</u>

**PRIVATE COMPANY DONATIONS**

À la carte Express	- \$	4 695 \$
Alcan Aluminium Ltd - note 5	8 547	7 981
Centre d'action bénévole du Grand Montréal	1 150	-
Jenx & Co.	1 700	2 622
Accenture Inc.	2 500	-
MBNA Canada	-	500
Petro-Canada	3 575	2 423
Pfizer Canada Inc.	-	5 000
Other companies	9 182	4 148
	<u>26 654 \$</u>	<u>27 369 \$</u>

## SANTROPOL ROULANT INC. / SANTROPOL ON WHEELS INC.

## REVENUES APPENDIX

FOR THE YEAR ENDED DECEMBER 31, 2007

	2007	2006 (9 months)
<b>FEDERAL PROGRAMS</b>		
Human Resources and Social Development Canada		
- New Horizons for Seniors Program	14 500 \$	- \$
- Summer Job Placement	14 373	8 438
	<u>28 873 \$</u>	<u>8 438 \$</u>
<b>PROVINCIAL PROGRAMS</b>		
Fonds de développement du marché du travail	19 260 \$	12 934 \$
Agence de développement de réseaux locaux de services de santé et de services sociaux		
- Programme d'aide aux personnes âgées en perte d'autonomie	17 874	13 147
Programme de soutien aux organismes communautaires		
- Régulier	53 099	34 441
- Soutien financier d'urgence	9 975	-
Ministre de l'Emploi et de la Solidarité sociale - Fonds d'aide à l'action communautaire autonome	26 250	-
Other	233	162
	<u>126 691 \$</u>	<u>60 684 \$</u>



## SANTROPOL ROULANT INC. / SANTROPOL ON WHEELS INC.

## EXPENSES APPENDIX

FOR THE YEAR ENDED DECEMBER 31, 2007

	2007	2006 (9 months)
<b>PROGRAMS COSTS</b>		
<b>MEALS ON WHEELS PROJECT</b>		
Food	42 575 \$	32 243 \$
Food packaging	12 113	10 707
Rent, office, kitchen	5 912	4 819
Electricity	1 873	1 172
Equipment and maintenance, repairs	2 306	929
Transportation, delivery and insurance expenses - note 5	15 702	10 478
Office expenses and licenses	1 301	897
Amortization - capital assets	2 674	2 271
Bad debts	7 050	2 513
	<u>91 506 \$</u>	<u>66 029 \$</u>
<b>COMMUNITY AND INTERGENERATIONAL PROJECT</b>		
Professional fees	3 329 \$	1 874 \$
Rent, office, community space	8 444	5 595
Electricity	1 968	1 374
Transportation, delivery and insurance expenses	206	-
Telecommunications and internet	420	315
Office supplies and maintenance	1 867	508
Professional training and development	20	-
Social activities	6 103	3 623
	<u>22 357 \$</u>	<u>13 289 \$</u>
<b>ROOFTOP GARDEN PROJECT</b>		
Rent, office	1 500 \$	4 500 \$
Professional fees	9 322	10 629
Basic materials	-	122
Social activities	-	1 515
Professional training and development	-	40
Office supplies and administration	675	-
	<u>11 497 \$</u>	<u>16 806 \$</u>
<b>LIVING LABS PROJECT</b>		
Professional fees	8 397 \$	9 079 \$
Rent, office	-	4 500
Telecommunications and internet	250	374
Office furniture and expenses	-	10
Professional training and development	6 185	811
Meeting and transportation expenses	395	1 866
Workshops	-	46
Advertising and promotion	-	5 462
	<u>15 227 \$</u>	<u>22 148 \$</u>

## SANTROPOL ROULANT INC. / SANTROPOL ON WHEELS INC.

## EXPENSES APPENDIX

FOR THE YEAR ENDED DECEMBER 31, 2007

	<u>2007</u>	<u>2006</u> (9 months)
<b>SALARIES, ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>		
Salaries and social contributions non-subsidized	289 462 \$	205 898 \$
Salaries and social contributions subsidized	<u>96 504</u>	<u>104 327</u>
	<u>385 966</u> \$	<u>310 225</u> \$
<b>OPERATING AND ADMINISTRATIVE EXPENSES</b>		
Professional fees	27 626 \$	16 682 \$
Rent, office	20 389	7 047
Electricity	3 391	1 485
Taxes	1 612	1 128
Office insurances and loss on stolen items	4 149	3 207
Telecommunications and internet	3 520	1 971
Office furniture and expenses	3 078	3 012
Computer and software	2 240	270
Maintenance and repairs	9 502	467
Professional training and development	575	22
Meeting and transportation expenses	528	518
Fundraising activities	7 289	5 348
Avertising and promotion	3 513	4 593
Calendars and news bulletin	2 385	2 385
Bank charges and penalties	2 386	1 649
Amortization - leasehold improvements	678	291
Other expenses	<u>826</u>	<u>21</u>
	<u>93 687</u> \$	<u>50 096</u> \$