

BELZBERG TECHNOLOGIES INC.
Consolidated Balance Sheets
(Unaudited)
(in Canadian dollars)

	June 30, 2002	December 31, 2001
ASSETS		
CURRENT		
Cash and cash equivalents	\$ 16,408,503	\$ 6,361,427
Accounts receivable	4,615,223	4,715,206
Government assistance receivable	218,646	-
Prepaid expenses and other receivables	852,133	970,681
	22,094,505	12,047,314
CAPITAL ASSETS	5,744,749	4,647,962
GOODWILL (Note 2(i))	755,239	755,239
	\$ 28,594,493	\$ 17,450,515
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 2,341,335	\$ 1,961,393
Accrued restructuring charges	330,653	-
Consideration payable	-	362,674
Deferred revenue	759,386	786,870
Bank loan	722,616	633,211
Current portion of obligations under capital lease	1,738,654	1,390,296
	5,892,644	5,134,444
DEFERRED REVENUE	-	9,224
OBLIGATIONS UNDER CAPITAL LEASE	1,550,266	1,502,138
	7,442,910	6,645,806
SHAREHOLDERS' EQUITY		
CAPITAL STOCK (Note 3)	34,700,917	22,813,253
CONTRIBUTED SURPLUS (Note 4 and Note 5)	398,979	-
WARRANTS (Note 4)	2,573,085	1,782,900
DEFICIT	(16,521,398)	(13,791,444)
	21,151,583	10,804,709
	\$ 28,594,493	\$ 17,450,515

APPROVED ON BEHALF OF THE BOARD

(signed) "Sidney H. Belzberg"

..... Director

(signed) "Donald W. Wilson"

..... Director

BELZBERG TECHNOLOGIES INC.
Consolidated Statements of Operations and Deficit
(Unaudited)
(in Canadian dollars)

	Three months ended June 30,		Six months ended June 30,	
	2002	2001	2002	2001
REVENUE	\$ 7,817,447	\$ 6,444,114	\$ 14,919,048	\$ 10,994,196
COST OF REVENUE	4,069,519	2,398,004	7,716,491	4,013,524
GROSS MARGIN	3,747,928	4,046,110	7,202,557	6,980,672
OPERATING EXPENSES				
Sales and marketing	1,083,035	1,214,583	1,972,161	2,344,890
Research and development	958,875	785,884	1,862,448	1,552,812
Government assistance	(218,646)	-	(218,646)	-
Administration	1,908,468	2,030,086	3,652,396	3,021,678
Non - recurring Philadelphia expenses	-	-	302,053	-
	3,731,732	4,030,553	7,570,412	6,919,380
OPERATING EARNINGS (LOSS) FROM CONTINUING OPERATIONS BEFORE UNDERNOTED ITEMS	16,196	15,557	(367,855)	61,292
Amortization	532,229	443,296	1,020,898	842,898
Interest expense	115,362	147,037	253,513	263,293
Restructuring charges (Note 6)	-	-	842,620	-
Foreign exchange loss (gain)	237,050	190,489	243,309	(56,044)
Interest income	(65,885)	(90,893)	(88,666)	(189,278)
LOSS FROM CONTINUING OPERATIONS BEFORE INCOME TAXES	(802,560)	(674,372)	(2,639,529)	(799,577)
INCOME TAXES	23,853	-	40,725	8,614
LOSS FROM CONTINUING OPERATIONS	(826,413)	(674,372)	(2,680,254)	(808,191)
LOSS FROM DISCONTINUED OPERATIONS (Note 7)	-	(281,752)	-	(531,274)
NET LOSS	(826,413)	(956,124)	(2,680,254)	(1,339,465)
DEFICIT, BEGINNING OF PERIOD	(15,645,285)	(9,850,627)	(13,791,444)	(9,075,468)
PREMIUM ON REPURCHASE OF COMMON SHARES	(49,700)	(5,456)	(49,700)	(397,274)
DEFICIT, END OF PERIOD	\$ (16,521,398)	\$ (10,812,207)	\$ (16,521,398)	\$ (10,812,207)
LOSS PER SHARE FROM CONTINUING OPERATIONS				
Basic and diluted	\$ (0.07)	\$ (0.06)	\$ (0.24)	\$ (0.07)
LOSS PER SHARE				
Basic and diluted	\$ (0.07)	\$ (0.09)	\$ (0.24)	\$ (0.12)
WEIGHTED AVERAGE NUMBER OF OUTSTANDING COMMON SHARES	11,313,765	10,988,984	11,188,749	10,988,984

BELZBERG TECHNOLOGIES INC.

Consolidated Statements of Cash Flows

(Unaudited)
(in Canadian dollars)

	Three months ended June 30,		Six months ended June 30,	
	2002	2001	2002	2001
CASH PROVIDED BY (USED FOR)				
OPERATING ACTIVITIES				
Loss from continuing operations	\$ (826,413)	\$ (674,372)	\$ (2,680,254)	\$ (808,191)
Items not affecting cash				
Amortization of capital assets	532,229	413,008	1,020,898	782,322
Amortization of goodwill	-	30,288	-	60,576
Amortization of gain on sale and leaseback of capital assets	(26,192)	(26,292)	(52,576)	(50,670)
Compensation expense of stock options granted to consultants	3,875	-	3,875	-
Changes in non-cash working capital items (Note 8)	(373,891)	900,461	796,801	415,776
	(690,392)	643,093	(911,256)	399,813
INVESTING ACTIVITIES				
Payment of consideration due for acquisition of Robert C. Sheehan & Associates, Inc.	-	-	(362,674)	-
Net cash acquired from the acquisition of Robert C. Sheehan & Associates, Inc.	-	670,064	-	670,064
Purchase of capital assets	(425,857)	(822,180)	(984,759)	(930,389)
	(425,857)	(152,116)	(1,347,433)	(260,325)
FINANCING ACTIVITIES				
Repayment of obligations under capital lease	(413,919)	(266,219)	(779,768)	(509,455)
Proceeds from bank loan	-	-	255,558	-
Repayment of bank loan	(83,245)	-	(166,153)	-
Net proceeds from issuance of common shares	12,254,853	-	12,254,853	4,698,991
Proceeds on issuance of warrants	847,626	-	847,626	-
Proceeds from the exercise of stock options	-	-	-	20,000
Repurchase of common shares	(106,351)	(7,733)	(106,351)	(483,157)
	12,498,964	(273,952)	12,305,765	3,726,379
NET INCREASE IN CASH FROM CONTINUING OPERATIONS	11,382,715	217,025	10,047,076	3,865,867
NET CASH USED BY DISCONTINUED OPERATIONS	-	(257,039)	-	(437,638)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	11,382,715	(40,014)	10,047,076	3,428,229
CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD	5,025,788	9,110,167	6,361,427	5,641,924
CASH AND CASH EQUIVALENTS, END OF PERIOD	\$ 16,408,503	\$ 9,070,153	\$ 16,408,503	\$ 9,070,153
CASH AND CASH EQUIVALENTS:				
Cash	\$ 5,949,784	\$ 3,659,516	\$ 5,949,784	\$ 3,659,516
Short-term investments	10,458,719	5,410,637	10,458,719	5,410,637
	\$ 16,408,503	\$ 9,070,153	\$ 16,408,503	\$ 9,070,153
SUPPLEMENTAL CASH FLOW INFORMATION				
Value of share capital recorded for compensation expense (Note 7)	\$ -	\$ 28,470	\$ -	\$ 56,940
Value of compensation options issued on private placement (Note 3(a))	\$ 310,539	\$ -	\$ 310,539	\$ -
Acquisition of capital assets with debt	\$ 953,880	\$ 154,871	\$ 1,132,926	\$ 392,781
Interest paid	\$ 115,363	\$ 147,037	\$ 253,514	\$ 263,293
Income taxes paid	\$ 889	\$ -	\$ 17,761	\$ 8,614

Belzberg Technologies Inc.

Notes to the Consolidated Financial Statements

June 30, 2002

(Unaudited)

(in Canadian dollars)

1. DESCRIPTION OF BUSINESS

Belzberg Technologies Inc. and its wholly-owned subsidiaries (the "Company" or "Belzberg") is a leading provider of trade execution, order management and routing software for the financial industry. The Company's customers, who include both broker-dealers and their customers, use Belzberg trading software to buy and sell equities and stock options on a variety of stock exchanges, electronic markets known as ECNs, and NASDAQ market makers. Belzberg products enable traders to execute and manage large volumes of transactions at high speed, with reliability and security.

The Company also operates a floor brokerage that provides the execution of exchange-traded equity and index options on the Chicago Board Options Exchange.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying unaudited interim consolidated financial statements of the Company have been prepared by management in accordance with Canadian generally accepted accounting principles using the same accounting policies and methods as the audited consolidated financial statements for the year ended December 31, 2001 except as discussed below. These unaudited interim consolidated financial statements should be read in conjunction with the annual financial statements for the year ended December 31, 2001.

(i) Goodwill and Other Intangible Assets

The Company has adopted the Canadian Institute of Chartered Accountants ("CICA") new Handbook Section 3062, *Goodwill and Other Intangible Assets*. Effective January 1, 2002 goodwill will no longer be amortized but will be subject to an annual impairment test in accordance with the provisions of this Section. As of June 30, 2002 the Company has completed its transitional impairment test and concluded that no goodwill impairment charge needs to be recorded. The following table presents the effect on the previous periods as though the Company had retroactively adopted the change in accounting policy of not amortizing goodwill:

	Three months to June 30,		Six months to June 30,	
	2 0 0 2	2 0 0 1	2 0 0 2	2 0 0 1
	(unaudited)		(unaudited)	
Net Loss				
As reported	\$ (826,413)	\$ (956,124)	\$ (2,680,254)	\$ (1,339,465)
Add back:				
Goodwill amortization	-	30,288	-	60,576
Adjusted loss for the period	\$ (826,413)	\$ (925,836)	\$ (2,680,254)	\$ (1,278,889)
Basic and diluted loss per share				
As reported	\$ (0.07)	\$ (0.09)	\$ (0.24)	\$ (0.12)
Adjusted loss for the period	\$ (0.07)	\$ (0.08)	\$ (0.24)	\$ (0.12)

(ii) Stock-Based Compensation and Other Stock-Based Payments

Effective January 1, 2002, the Company adopted CICA Handbook Section 3870, *Stock-based Compensation and Other Stock-Based Payments* which establishes standards for the recognition, measurement, and disclosure of stock-based compensation and other stock-based payments made in exchange for goods and services provided by employees and non-employees. The standard requires that a fair value based method of accounting be applied to all stock-based payments to non-employees and to employee awards that are direct awards of stock that call for settlement in cash and other assets or are stock appreciation rights that call for settlement by the issuance of equity instruments.

The new standard permits the Company to continue its existing policy of not recording compensation cost on the grant of stock options to employees but disclosing on a proforma basis, net earnings and earnings per share had the Company adopted the fair value method for accounting for options granted to employees. No restatement of prior periods is required as a result of the adoption of the new standard. Refer to note 5 for the disclosure required by the new standard.

Belzberg Technologies Inc.
Notes to the Consolidated Financial Statements

June 30, 2002

(Unaudited)

(in Canadian dollars)

3. CAPITAL STOCK

Authorized

Unlimited number of common shares

Issued	Number of Common Shares	Amount (unaudited)
Balance at December 31, 2001	11,060,924	\$ 22,813,253
Issue of common shares for cash (note 3 (a))	2,730,000	13,484,874
Share issuance costs (note 3 (a))	-	(1,540,560)
Repurchase of common shares for cancellation (note 3 (b))	(27,500)	(56,650)
Balance at June 30, 2002	13,763,424	\$ 34,700,917

- (a) Pursuant to a private placement dated as of April 16, 2002, the Company sold 2,730,000 special warrants to investors at a price of \$5.25 per special warrant for gross proceeds of \$14,332,500. On June 21, 2002, the Company issued 2,730,000 common shares and 682,504 share purchase warrants upon exercise of the special warrants. The fair value of the share purchase warrants was estimated at the date of the grant to be \$847,626 using the Black-Scholes option pricing model and accordingly \$847,626 of the gross proceeds has been allocated to share purchase warrants (Refer to note 4(b)).

The Company also granted to the underwriters compensation options that entitle the holders to purchase 177,450 units at a price of \$5.25 per unit expiring October 16, 2003. Each unit consists of one common share and one-quarter of one share purchase warrant. Each whole share purchase warrant will entitle the holder to purchase an additional common share at a price of \$5.50 per share expiring October 16, 2003. The fair value of the compensation options was estimated at the date of the grant to be \$310,539 using the Black-Scholes option pricing model of which \$58,559 was allocated to the share purchase warrants (Refer to note 4(b)) and the balance of \$251,980 allocated to contributed surplus. The fair value of the compensation options has been included in the share issuance costs.

- (b) During the quarter ended June 30, 2002, the Company, pursuant to a Normal Course Issuer Bid, repurchased and cancelled 27,500 common shares for a total cash consideration of \$106,351. The excess of the purchase cost of these shares over their historical carrying value (\$49,700) was charged to the deficit.

4. WARRANTS

A summary of the Company's share purchase warrants for the period ended June 30, 2002 is as follows:

Share Purchase Warrants	Number (unaudited)	Weighted Average Exercise Price
Outstanding, December 31, 2001	1,800,000	\$ 6.38
Warrants expired (note 4 (a))	(50,000)	7.76
Outstanding, March 31, 2002	1,750,000	\$ 6.34
Warrants granted (note 4 (b))	726,867	5.50
Outstanding, June 30, 2002	2,476,867	\$ 6.10

Belzberg Technologies Inc.
Notes to the Consolidated Financial Statements

June 30, 2002

(Unaudited)

(in Canadian dollars)

4. WARRANTS (Continued)

- (a) On March 31, 2002, a total of 50,000 share purchase warrants issued in 2000 for proceeds of \$116,000 expired unexercised. Accordingly, \$116,000 has been reclassified from warrants to contributed surplus.
- (b) On June 21, 2002, the Company issued 682,504 share purchase warrants on the exercise of special warrants granted pursuant to a private placement dated April 16, 2002 (Refer to note 3(a)).

Included in the warrants granted during the second quarter are 44,363 share purchase warrants resulting from the compensation options granted to the underwriters pursuant to a private placement dated April 16, 2002 (Refer to note 3(a)). Each whole share purchase warrant will entitle the holder to purchase an additional common share at a price of \$5.50 per share expiring October 16, 2003.

5. STOCK BASED COMPENSATION AND OTHER STOCK-BASED PAYMENTS

A summary of the Company's stock option activity for the quarter ended June 30, 2002 is as follows:

Stock Options	Number	Weighted Average Exercise Price
	(unaudited)	
Outstanding, December 31, 2001	5,028,150	\$ 6.44
Options granted	35,000	5.07
Options cancelled	(676,600)	4.50
Outstanding, March 31, 2002	4,386,550	\$ 6.72
Options granted	211,000	4.73
Options cancelled	(81,750)	4.52
Outstanding, June 30, 2002	4,515,800	\$ 6.66
Options exercisable at June 30, 2002	3,705,983	\$ 6.21

(i) Options granted to non-employees

On March 23, 2002, the Company granted certain compensatory stock options to an outside consultant for services to be rendered. The fair value of the options was estimated at the date of the grant to be \$31,000 or \$1.55 per share using the Black-Scholes option pricing model with the following assumptions at the measurement date:

Risk-free interest rate	4.5%
Expected life of the options	2 years
Expected volatility	51.8%
Expected dividend yield	0%

The estimated fair value of the options of \$31,000 was recorded in contributed surplus and in prepaid expenses and other receivables and is being amortized as compensation expense over the period during which the services are being rendered. As of June 30, 2002, the Company has recognized \$3,875 of the compensation expense.

(ii) Options granted to employees

For stock options granted to employees on or after January 1, 2002, had the Company recorded compensation expense based on the fair value of the options at the grant dates, results would have been as follows:

Belzberg Technologies Inc.
Notes to the Consolidated Financial Statements

June 30, 2002

(Unaudited)

(in Canadian dollars)

5. STOCK BASED COMPENSATION AND OTHER STOCK-BASED PAYMENTS (Continued)

	Three months to June 30,		Six months to June 30,	
	2002 (unaudited)		2002 (unaudited)	
Net Loss				
As reported	\$	(826,413)	\$	(2,680,254)
Pro Forma		(1,041,673)		(2,896,857)
Basic and diluted loss per share				
As reported	\$	(0.07)	\$	(0.24)
Pro Forma	\$	(0.09)	\$	(0.26)

The weighted average estimated fair value at the date of the grants for employee options granted for the three months ended June 30, 2002 was \$2.18 per share (six months ended June 30, 2002 - \$2.38 per share). The fair value of each option granted was estimated on the date of grant using the Black-Scholes option pricing model with the following assumptions at the measurement dates:

Risk-free interest rate	4.4% to 5.4%
Expected life of the options	5 to 7 years
Expected volatility	47.1% to 52.4%
Expected dividend yield	0%

For the purposes of proforma disclosures, the estimated fair value of the options is amortized to expense over their vesting period on a straight-line basis. The proforma disclosure omits the effect of awards granted before the adoption of Section 3870.

6. RESTRUCTURING CHARGES

On March 1, 2002, the Company closed its Philadelphia office and ended its relationship with its President and other employees. The Company recorded a restructuring charge of \$842,620 relating to employee severance and lease termination costs.

7. DISCONTINUED OPERATIONS

On September 30, 2001, the Company ceased operations of its wholly owned subsidiary, eContracts, Inc. Accordingly, the Company's consolidated financial statements for all periods have been reclassified to reflect eContracts, Inc. as a discontinued business segment in accordance with CICA Section 3475.

Summarized financial information for the discontinued operation is as follows:

	Three months to June 30,		Six months to June 30,	
	2002 (unaudited)		2002 (unaudited)	
Revenues	\$	-	\$	10,917
Loss before the following:		(253,282)		(474,334)
Stock compensation expense		(28,470)		(56,940)
Net loss from discontinued operations	\$	-(281,752)	\$	-(531,274)
Assets and Liabilities				
Current assets	\$	40,311	\$	40,311
Capital assets	\$	7,727	\$	7,727
Goodwill, net of accumulated amortization of \$44,530	\$	323,427	\$	323,427
Current liabilities	\$	51,705	\$	51,705

Belzberg Technologies Inc.

Notes to the Consolidated Financial Statements

June 30, 2002

(Unaudited)

(in Canadian dollars)

8. CHANGES IN NON-CASH WORKING CAPITAL ITEMS

	Three months to June 30,		Six months to June 30,	
	2002	2001	2002	2001
	(unaudited)		(unaudited)	
Accounts receivable	\$ (147,657)	\$ 165,739	\$ 99,983	\$ (297,577)
Government assistance receivable	(218,646)	-	(218,646)	-
Prepaid expenses and other receivables	(287,201)	(80,610)	189,001	(249,260)
Accounts payable and accrued liabilities	644,032	1,152,897	379,942	1,271,930
Accrued restructuring charges	(373,505)	-	330,653	-
Deferred revenue	9,086	(337,565)	15,868	(309,317)
	\$ (373,891)	\$ 900,461	\$ 796,801	\$ 415,776

9. SEGMENTED INFORMATION

The Company operates and manages its business in one industry – the financial services sector. The Company has two reportable segments being the Core business and the Brokerage business. In the Core business the Company creates and provides to institutional customers trade execution software and a network for connecting to various exchanges and other markets in North America. The Brokerage business involves the execution of exchange-traded equity and index options on the Chicago Board Options Exchange.

The accounting policies of the segments are the same as those described in the summary of significant accounting policies. The Company evaluates performance of the Core business and the Brokerage business based on several factors, of which the primary financial measures are revenue and operating earnings (loss) from continuing operations. The Company defines operating earnings (loss) as earnings (loss) from continuing operations before amortization, interest expense, interest income, income taxes, and other non-recurring items.

	Three months to June 30,					
	(unaudited)			(unaudited)		
	Core	2002 Brokerage	Total	Core	2001 Brokerage	Total
External Revenues						
Subscription fees	\$ 2,673,293	\$ -	\$ 2,673,293	\$ 2,729,823	\$ -	\$ 2,729,823
Transaction based fees	3,764,826	1,158,275	4,923,101	1,949,249	1,229,725	3,178,974
Other	190,355	30,698	221,053	535,317	-	535,317
	\$ 6,628,474	\$ 1,188,973	\$ 7,817,447	\$ 5,214,389	\$ 1,229,725	\$ 6,444,114
Operating earnings (loss) from continuing operations	\$ (236,520)	\$ 252,716	\$ 16,196	\$ (327,082)	\$ 342,639	\$ 15,557
Amortization			532,229			443,296
Interest expense			115,362			147,037
Restructuring charges			-			-
Foreign exchange loss (gain)			237,050			190,489
Interest income			(65,885)			(90,893)
Loss from continuing operations before income taxes			\$ (802,560)			\$ (674,372)
Total assets	\$ 26,286,353	\$ 2,308,140	\$ 28,594,493	\$ 19,029,204	\$ 1,851,364	\$ 20,880,568
Capital asset expenditures	\$ 1,379,737	\$ -	\$ 1,379,737	\$ 973,776	\$ 3,275	\$ 977,051
Goodwill additions	\$ -	\$ -	\$ -	\$ -	\$ 335,322	\$ 335,322

Belzberg Technologies Inc.
Notes to the Consolidated Financial Statements
June 30, 2002

(Unaudited)

(in Canadian dollars)

9. SEGMENTED INFORMATION (Continued)

	Three months to June 30, (unaudited)					
	2002			2001		
	Canada	United States	Total	Canada	United States	Total
External Revenues						
Subscription fees	\$ 1,649,881	\$ 1,023,412	\$ 2,673,293	\$ 1,713,770	\$ 1,016,053	\$ 2,729,823
Transaction based fees	588,927	4,334,174	4,923,101	191,037	2,987,937	3,178,974
Other	163,185	57,868	221,053	356,987	178,330	535,317
	<u>\$ 2,401,993</u>	<u>\$ 5,415,454</u>	<u>\$ 7,817,447</u>	<u>\$ 2,261,794</u>	<u>\$ 4,182,320</u>	<u>\$ 6,444,114</u>
Total assets	\$ 18,922,328	\$ 9,672,165	\$ 28,594,493	\$ 13,469,275	\$ 7,411,293	\$ 20,880,568
Capital assets	\$ 4,789,035	\$ 955,714	\$ 5,744,749	\$ 3,521,237	\$ 788,489	\$ 4,309,726

	Six months to June 30, (unaudited)					
	2002			2001		
	Core	Brokerage	Total	Core	Brokerage	Total
External Revenues						
Subscription fees	\$ 5,525,178	\$ -	\$ 5,525,178	\$ 5,172,939	\$ -	\$ 5,172,939
Transaction based fees	6,766,179	2,156,644	8,922,823	3,715,708	1,229,725	4,945,433
Other	423,120	47,927	471,047	875,824	-	875,824
	<u>\$ 12,714,477</u>	<u>\$ 2,204,571</u>	<u>\$ 14,919,048</u>	<u>\$ 9,764,471</u>	<u>\$ 1,229,725</u>	<u>\$ 10,994,196</u>
Operating earnings (loss) from continuing operations	\$ (549,381)	\$ 181,526	\$ (367,855)	\$ (281,347)	\$ 342,639	\$ 61,292
Amortization			1,020,898			842,898
Interest expense			253,513			263,293
Restructuring charges			842,620			-
Foreign exchange loss(gain)			243,309			(56,044)
Interest income			(88,666)			(189,278)
Loss from continuing operations before income taxes			<u>\$ (2,639,529)</u>			<u>\$ (799,577)</u>
Total assets	\$ 26,286,353	\$ 2,308,140	\$ 28,594,493	\$ 19,029,204	\$ 1,851,364	\$ 20,880,568
Capital asset expenditures	\$ 2,107,293	\$ 10,392	\$ 2,117,685	\$ 1,319,895	\$ 3,275	\$ 1,323,170
Goodwill additions	\$ -	\$ -	\$ -	\$ -	\$ 335,322	\$ 335,322

Belzberg Technologies Inc.
Notes to the Consolidated Financial Statements

June 30, 2002

(Unaudited)

(in Canadian dollars)

9. SEGMENTED INFORMATION (Continued)

	Six months to June 30, (unaudited)					
	2 0 0 2			2 0 0 1		
	Canada	United States	Total	Canada	United States	Total
External Revenues						
Subscription fees	\$ 3,377,540	\$ 2,147,638	\$ 5,525,178	\$ 3,163,637	\$ 2,009,302	\$ 5,172,939
Transaction based fees	1,032,090	7,890,733	8,922,823	465,296	4,480,137	4,945,433
Other	365,980	105,067	471,047	558,913	316,911	875,824
	\$ 4,775,610	\$ 10,143,438	\$ 14,919,048	\$ 4,187,846	\$ 6,806,350	\$ 10,994,196
Total assets	\$18,922,328	\$ 9,672,165	\$ 28,594,493	\$ 13,469,275	\$ 7,411,293	\$ 20,880,568
Capital assets	\$ 4,789,035	\$ 955,714	\$ 5,744,749	\$ 3,521,237	\$ 788,489	\$ 4,309,726

10. COMPARATIVE FIGURES

Certain of the comparative figures have been reclassified to conform to the current period's financial statement presentation.