

Annual Budget

# **School District No. 91 (Nechako Lakes)**

June 30, 2027

# School District No. 91 (Nechako Lakes)

June 30, 2027

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\*NOTE - Statement 1, Statement 3, Statement 5, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

## ANNUAL BUDGET BYLAW


A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 91 (NECHAKO LAKES) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2026/2027 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 91 (Nechako Lakes) Annual Budget Bylaw for fiscal year 2026/2027.
3. The attached Statement 2 showing the estimated revenue and expense for the 2026/2027 fiscal year and the total budget bylaw amount of \$78,760,425 for the 2026/2027 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2026/2027.

READ A FIRST TIME THE 25th DAY OF MAY, 2026;

READ A SECOND TIME THE 22nd DAY OF JUNE, 2026;

READ A THIRD TIME, PASSED AND ADOPTED THE 22nd DAY OF JUNE, 2026;

  
Chairperson of the Board

  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 91 (Nechako Lakes) Annual Budget Bylaw 2026/2027, adopted by the Board the 22<sup>nd</sup> DAY OF June, 2026.

  
Secretary Treasurer

# School District No. 91 (Nechako Lakes)

Annual Budget - Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	3,636.000	3,735.875
Adult	30.000	30.000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>3,666.000</b>	<b>3,765.875</b>
<b>Revenues</b>		
	\$	\$
Provincial Grants		
Ministry of Education and Child Care	64,193,947	66,526,101
Other	29,000	50,000
Tuition	100,000	100,000
Other Revenue	9,285,386	9,387,879
Rentals and Leases	86,960	81,560
Investment Income	310,000	315,000
Amortization of Deferred Capital Revenue	2,953,395	2,693,665
<b>Total Revenue</b>	<b>76,958,688</b>	<b>79,154,205</b>
<b>Expenses</b>		
Instruction	61,005,965	62,992,207
District Administration	3,567,266	3,406,051
Operations and Maintenance	9,968,647	10,191,008
Transportation and Housing	3,933,547	3,793,239
<b>Total Expense</b>	<b>78,475,425</b>	<b>80,382,505</b>
<b>Net Revenue (Expense)</b>	<b>(1,516,737)</b>	<b>(1,228,300)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>826,028</b>	<b>801,315</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(690,709)</b>	<b>(426,985)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(690,709)	(426,985)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(690,709)</b>	<b>(426,985)</b>

# School District No. 91 (Nechako Lakes)

Statement 2

Annual Budget - Revenue and Expense  
Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	65,566,271	66,409,093
Operating - Tangible Capital Assets Purchased		185,000
Special Purpose Funds - Total Expense	9,195,050	10,492,762
Special Purpose Funds - Tangible Capital Assets Purchased		100,000
Capital Fund - Total Expense	3,714,104	3,480,650
Capital Fund - Tangible Capital Assets Purchased from Local Capital	285,000	
<b>Total Budget Bylaw Amount</b>	<b>78,760,425</b>	<b>80,667,505</b>

Approved by the Board

June 22/26

Signature of the Chairperson of the Board of Education

Date Signed

June 22/26

Signature of the Superintendent

Date Signed

June 22/26

Signature of the Secretary Treasurer

Date Signed

# School District No. 91 (Nechako Lakes)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(1,516,737)</u>	<u>(1,228,300)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds		(285,000)
From Local Capital	(285,000)	
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(285,000)</u>	<u>(285,000)</u>
Amortization of Tangible Capital Assets	3,714,104	3,480,650
<b>Total Effect of change in Tangible Capital Assets</b>	<u>3,429,104</u>	<u>3,195,650</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>1,912,367</u></u>	<u><u>1,967,350</u></u>

# School District No. 91 (Nechako Lakes)

Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2027

	2027 Annual Budget \$	2026 Amended Annual Budget \$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	56,598,897	57,602,892
Other	29,000	50,000
Tuition	100,000	100,000
Other Revenue	7,685,386	7,718,326
Rentals and Leases	86,960	81,560
Investment Income	240,000	240,000
<b>Total Revenue</b>	<b>64,740,243</b>	<b>65,792,778</b>
<b>Expenses</b>		
Instruction	52,259,782	52,799,802
District Administration	3,567,266	3,406,051
Operations and Maintenance	6,733,317	7,100,012
Transportation and Housing	3,005,906	3,103,228
<b>Total Expense</b>	<b>65,566,271</b>	<b>66,409,093</b>
<b>Net Revenue (Expense)</b>	<b>(826,028)</b>	<b>(616,315)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>826,028</b>	<b>801,315</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased		(185,000)
<b>Total Net Transfers</b>	-	(185,000)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 91 (Nechako Lakes)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	62,292,830	63,340,856
ISC/LEA Recovery	(7,436,756)	(7,436,756)
Other Ministry of Education and Child Care Grants		
Pay Equity	1,096,373	1,096,373
Funding for Graduated Adults	130,000	85,969
Student Transportation Fund	503,247	503,247
Foundation Skills Assessment (FSA) Scorer Grant	8,187	8,187
NGN Self-Provisioned Site Grant	5,016	5,016
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>56,598,897</b>	<b>57,602,892</b>
<b>Provincial Grants - Other</b>	<b>29,000</b>	<b>50,000</b>
<b>Tuition</b>		
International and Out of Province Students	100,000	100,000
<b>Total Tuition</b>	<b>100,000</b>	<b>100,000</b>
<b>Other Revenues</b>		
Funding from First Nations	7,436,756	7,436,756
Miscellaneous		
Bottle Depot	165,000	165,000
Bus Charter	30,000	5,000
Miscellaneous	53,630	49,570
Other Fees		62,000
<b>Total Other Revenue</b>	<b>7,685,386</b>	<b>7,718,326</b>
<b>Rentals and Leases</b>	<b>86,960</b>	<b>81,560</b>
<b>Investment Income</b>	<b>240,000</b>	<b>240,000</b>
<b>Total Operating Revenue</b>	<b>64,740,243</b>	<b>65,792,778</b>

# School District No. 91 (Nechako Lakes)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	22,255,777	22,099,029
Principals and Vice Principals	4,384,066	4,223,862
Educational Assistants	5,137,814	5,365,836
Support Staff	7,058,084	7,589,429
Other Professionals	3,000,098	2,824,622
Substitutes	1,689,668	1,809,156
<b>Total Salaries</b>	<b>43,525,507</b>	<b>43,911,934</b>
<b>Employee Benefits</b>	<b>10,230,619</b>	<b>10,157,224</b>
<b>Total Salaries and Benefits</b>	<b>53,756,126</b>	<b>54,069,158</b>
<b>Services and Supplies</b>		
Services	2,841,270	2,952,507
Student Transportation	87,030	106,230
Professional Development and Travel	1,106,136	1,187,905
Rentals and Leases	91,200	86,450
Dues and Fees	77,580	77,580
Insurance	231,265	265,065
Supplies	5,687,157	5,903,691
Utilities	1,688,507	1,760,507
<b>Total Services and Supplies</b>	<b>11,810,145</b>	<b>12,339,935</b>
<b>Total Operating Expense</b>	<b>65,566,271</b>	<b>66,409,093</b>

# School District No. 91 (Nechako Lakes)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2027

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	17,796,548	1,692,537		1,978,420	121,780	1,186,462	22,775,747
1.03 Career Programs	254,472					5,915	260,387
1.07 Library Services				16,199			16,199
1.08 Counselling	222,129						222,129
1.10 Inclusive Education	3,420,836	164,743	4,446,285		627,564	266,582	8,926,010
1.30 English Language Learning							-
1.31 Indigenous Education	561,792	169,778	691,529		174,605	28,111	1,625,815
1.41 School Administration		2,357,008		421,702			2,778,710
1.62 International and Out of Province Students							-
1.64 Other							-
<b>Total Function 1</b>	<b>22,255,777</b>	<b>4,384,066</b>	<b>5,137,814</b>	<b>2,416,321</b>	<b>923,949</b>	<b>1,487,070</b>	<b>36,604,997</b>
<b>4 District Administration</b>							
4.11 Educational Administration					852,892		852,892
4.40 School District Governance					112,558		112,558
4.41 Business Administration				273,117	954,315	7,458	1,234,890
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>273,117</b>	<b>1,919,765</b>	<b>7,458</b>	<b>2,200,340</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				7,459	50,804	6,000	64,263
5.50 Maintenance Operations				2,667,990		86,474	2,754,464
5.52 Maintenance of Grounds				230,167			230,167
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,905,616</b>	<b>50,804</b>	<b>92,474</b>	<b>3,048,894</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					105,580		105,580
7.70 Student Transportation				1,463,030		102,666	1,565,696
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,463,030</b>	<b>105,580</b>	<b>102,666</b>	<b>1,671,276</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>22,255,777</b>	<b>4,384,066</b>	<b>5,137,814</b>	<b>7,058,084</b>	<b>3,000,098</b>	<b>1,689,668</b>	<b>43,525,507</b>

# School District No. 91 (Nechako Lakes)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2027

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	22,775,747	5,459,058	28,234,805	2,144,570	30,379,375	29,033,992
1.03 Career Programs	260,387	59,889	320,276	35,709	355,985	490,867
1.07 Library Services	16,199	3,726	19,925	21,501	41,426	89,854
1.08 Counselling	222,129	51,090	273,219	38,900	312,119	1,885,994
1.10 Inclusive Education	8,926,010	2,052,982	10,978,992	3,463,036	14,442,028	14,792,731
1.30 English Language Learning	-	-	-	134,310	134,310	-
1.31 Indigenous Education	1,625,815	391,827	2,017,642	871,667	2,889,309	3,187,110
1.41 School Administration	2,778,710	639,103	3,417,813	128,352	3,546,165	3,068,189
1.62 International and Out of Province Students	-	-	-	-	-	30,000
1.64 Other	-	-	-	159,065	159,065	221,065
<b>Total Function 1</b>	<b>36,604,997</b>	<b>8,657,675</b>	<b>45,262,672</b>	<b>6,997,110</b>	<b>52,259,782</b>	<b>52,799,802</b>
<b>4 District Administration</b>						
4.11 Educational Administration	852,892	196,165	1,049,057	99,918	1,148,975	1,240,766
4.40 School District Governance	112,558	6,482	119,040	202,801	321,841	259,643
4.41 Business Administration	1,234,890	284,025	1,518,915	577,535	2,096,450	1,905,642
<b>Total Function 4</b>	<b>2,200,340</b>	<b>486,672</b>	<b>2,687,012</b>	<b>880,254</b>	<b>3,567,266</b>	<b>3,406,051</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	64,263	14,780	79,043	240,055	319,098	330,301
5.50 Maintenance Operations	2,754,464	633,527	3,387,991	749,586	4,137,577	4,420,251
5.52 Maintenance of Grounds	230,167	52,938	283,105	305,030	588,135	588,953
5.56 Utilities	-	-	-	1,688,507	1,688,507	1,760,507
<b>Total Function 5</b>	<b>3,048,894</b>	<b>701,245</b>	<b>3,750,139</b>	<b>2,983,178</b>	<b>6,733,317</b>	<b>7,100,012</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	105,580	24,917	130,497	19,803	150,300	150,300
7.70 Student Transportation	1,565,696	360,110	1,925,806	929,800	2,855,606	2,952,928
<b>Total Function 7</b>	<b>1,671,276</b>	<b>385,027</b>	<b>2,056,303</b>	<b>949,603</b>	<b>3,005,906</b>	<b>3,103,228</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>43,525,507</b>	<b>10,230,619</b>	<b>53,756,126</b>	<b>11,810,145</b>	<b>65,566,271</b>	<b>66,409,093</b>

# School District No. 91 (Nechako Lakes)

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2027

	<b>2027</b>	2026 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	7,595,050	8,923,209
Other Revenue	1,600,000	1,669,553
<b>Total Revenue</b>	<b>9,195,050</b>	10,592,762
<b>Expenses</b>		
Instruction	8,746,183	10,192,405
Operations and Maintenance	284,309	235,352
Transportation and Housing	164,558	65,005
<b>Total Expense</b>	<b>9,195,050</b>	10,492,762
<b>Net Revenue (Expense)</b>	-	100,000
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased		(100,000)
<b>Total Net Transfers</b>	-	(100,000)
<b>Budgeted Surplus (Deficit), for the year</b>	-	-

**School District No. 91 (Nechako Lakes)**

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$		\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>		80,000	1,775,000	43,000			150,000		
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	284,309	215,628		170,000	29,400	79,490	583,164	4,508,686	291,828
Other			1,600,000						
Investment Income			40,000						
	284,309	215,628	1,640,000	170,000	29,400	79,490	583,164	4,508,686	291,828
<b>Less:</b> Allocated to Revenue	284,309	-	1,600,000	170,000	29,400	79,490	733,164	4,508,686	291,828
<b>Deferred Revenue, end of year</b>	-	<b>295,628</b>	<b>1,815,000</b>	<b>43,000</b>	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	284,309			170,000	29,400	79,490	733,164	4,508,686	291,828
Other Revenue			1,600,000						
	284,309	-	1,600,000	170,000	29,400	79,490	733,164	4,508,686	291,828
<b>Expenses</b>									
Salaries									
Teachers							96,342	3,665,598	
Principals and Vice Principals									38,833
Support Staff				117,886			295,983		36,577
Other Professionals							73,985		14,555
Substitutes									107,583
	-	-	-	117,886	-	-	466,310	3,665,598	197,548
Employee Benefits				27,114			107,250	843,088	46,731
Services and Supplies	284,309		1,600,000	25,000	29,400	79,490	159,604		47,549
	284,309	-	1,600,000	170,000	29,400	79,490	733,164	4,508,686	291,828
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 91 (Nechako Lakes)**

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children (CR4YC)	Seamless Day Kindergarten	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			4,644	650,000	10,000	40,000	15,000	349,905	
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	164,558	55,000							574,834
Other									
Investment Income									
	164,558	55,000	-	-	-	-	-	-	574,834
<b>Less:</b> Allocated to Revenue	164,558	55,000	4,644	-	10,000	40,000	15,000	174,982	574,834
<b>Deferred Revenue, end of year</b>	-	-	-	<b>650,000</b>	-	-	-	<b>174,923</b>	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	164,558	55,000	4,644		10,000	40,000	15,000	174,982	574,834
Other Revenue									
	164,558	55,000	4,644	-	10,000	40,000	15,000	174,982	574,834
<b>Expenses</b>									
Salaries									
Teachers									
Principals and Vice Principals								142,262	
Support Staff	69,035								294,288
Other Professionals									91,332
Substitutes									
	69,035	-	-	-	-	-	-	142,262	385,620
Employee Benefits	15,878							32,720	88,693
Services and Supplies	79,645	55,000	4,644		10,000	40,000	15,000		100,521
	164,558	55,000	4,644	-	10,000	40,000	15,000	174,982	574,834
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 91 (Nechako Lakes)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

	Health Career Grants	Professional Learning Grant	National School Food Program	School Age Child Care Pilot	Literacy Now Stewardship	Fort St James Woodlot	TOTAL
	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	5,000	120,000		105,095	15,000	575,000	3,937,644
<b>Add:</b> Restricted Grants							
Provincial Grants - Ministry of Education and Child Care			174,060				7,130,957
Other					40,000		1,640,000
Investment Income						17,500	57,500
	-	-	174,060	-	40,000	17,500	8,828,457
<b>Less:</b> Allocated to Revenue	5,000	120,000	174,060	105,095	55,000	-	9,195,050
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	592,500	3,571,051
<b>Revenues</b>							
Provincial Grants - Ministry of Education and Child Care	5,000	120,000	174,060	105,095	55,000		7,595,050
Other Revenue							1,600,000
	5,000	120,000	174,060	105,095	55,000	-	9,195,050
<b>Expenses</b>							
Salaries							
Teachers							3,761,940
Principals and Vice Principals							181,095
Support Staff			69,223				882,992
Other Professionals							179,872
Substitutes		70,000					177,583
	-	70,000	69,223	-	-	-	5,183,482
Employee Benefits		16,100	15,921				1,193,495
Services and Supplies	5,000	33,900	88,916	105,095	55,000		2,818,073
	5,000	120,000	174,060	105,095	55,000	-	9,195,050
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-

# School District No. 91 (Nechako Lakes)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget			2026 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		70,000	70,000	75,000
Amortization of Deferred Capital Revenue	2,953,395		2,953,395	2,693,665
<b>Total Revenue</b>	<b>2,953,395</b>	<b>70,000</b>	<b>3,023,395</b>	<b>2,768,665</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,951,021		2,951,021	2,855,644
Transportation and Housing	763,083		763,083	625,006
<b>Total Expense</b>	<b>3,714,104</b>	<b>-</b>	<b>3,714,104</b>	<b>3,480,650</b>
<b>Net Revenue (Expense)</b>	<b>(760,709)</b>	<b>70,000</b>	<b>(690,709)</b>	<b>(711,985)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased			-	285,000
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>285,000</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	285,000	(285,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>285,000</b>	<b>(285,000)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(475,709)</b>	<b>(215,000)</b>	<b>(690,709)</b>	<b>(426,985)</b>