

Annual Budget

School District No. 43 (Coquitlam)

June 30, 2020

School District No. 43 (Coquitlam)

June 30, 2020

Table of Contents

Bylaw	1
Annual Budget - Revenue and Expense - Statement 2	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Annual Budget - Operating Revenue and Expense - Schedule 2	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Object	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds	11
Annual Budget - Capital Revenue and Expense - Schedule 4	15

*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. 43 (COQUITLAM) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2019/2020 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. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 43 (Coquitlam) Annual Budget Bylaw for fiscal year 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$390,008,354 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 23rd DAY OF APRIL, 2019;

READ A SECOND TIME THE 23rd DAY OF APRIL, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF APRIL, 2019;

(Corporate Seal)

ORIGINAL SIGNED BY B HOBSON

Chairperson of the Board

ORIGINAL SIGNED BY C NICOLLS

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 43 (Coquitlam) Annual Budget Bylaw 2019/2020, adopted by the Board the 23rd DAY OF APRIL, 2019.

ORIGINAL SIGNED BY C NICOLLS

Secretary Treasurer

School District No. 43 (Coquitlam)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	31,114,000	31,047,750
Adult	214,000	216,938
Other	741,375	721,063
Total Ministry Operating Grant Funded FTE's	32,069,375	31,985,751
Revenues	\$	\$
Provincial Grants		
Ministry of Education	317,933,007	310,809,093
Other	52,072	52,072
Federal Grants	2,983,499	2,905,080
Tuition	31,098,616	33,826,490
Other Revenue	13,955,833	13,902,202
Rentals and Leases	2,200,375	2,220,375
Investment Income	2,876,047	2,765,000
Amortization of Deferred Capital Revenue	12,812,500	12,500,000
Total Revenue	383,911,949	378,980,312
Expenses		
Instruction	320,769,479	309,692,755
District Administration	15,777,901	18,049,592
Operations and Maintenance	51,479,743	50,160,037
Transportation and Housing	481,231	478,873
Total Expense	388,508,354	378,381,257
Net Revenue (Expense)	(4,596,405)	599,055
Budgeted Allocation (Retirement) of Surplus (Deficit)	4,141,905	4,636,905
Budgeted Surplus (Deficit), for the year	(454,500)	5,235,960
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(454,500)	5,235,960
Budgeted Surplus (Deficit), for the year	(454,500)	5,235,960

School District No. 43 (Coquitlam)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	325,443,601	315,266,825
Operating - Tangible Capital Assets Purchased	1,000,000	1,000,000
Special Purpose Funds - Total Expense	47,112,753	48,214,432
Capital Fund - Total Expense	15,952,000	14,900,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	500,000	950,000
Total Budget Bylaw Amount	390,008,354	380,331,257

Approved by the Board

ORIGINAL SIGNED BY B HOBSON	APRIL 23, 2019
Signature of the Chairperson of the Board of Education	Date Signed
ORIGINAL SIGNED BY P GARTLAND	APRIL 23, 2019
Signature of the Superintendent	Date Signed
ORIGINAL SIGNED BY C NICOLLS	APRIL 23, 2019
Signature of the Secretary Treasurer	Date Signed

School District No. 43 (Coquitlam)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2020

	2020 Annual Budget \$	2019 Amended Annual Budget \$
Surplus (Deficit) for the year	(4,596,405)	599,055
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,000,000)	(1,000,000)
From Local Capital	(500,000)	(950,000)
From Deferred Capital Revenue	(28,500,000)	(27,000,000)
Total Acquisition of Tangible Capital Assets	(30,000,000)	(28,950,000)
Amortization of Tangible Capital Assets	15,852,000	14,800,000
Total Effect of change in Tangible Capital Assets	(14,148,000)	(14,150,000)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(18,744,405)	(13,550,945)

School District No. 43 (Coquitlam)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget \$	2019 Amended Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education	286,964,753	278,607,110
Other	51,072	51,072
Tuition	31,098,616	33,826,490
Other Revenue	645,833	645,833
Rentals and Leases	1,540,375	1,540,375
Investment Income	2,001,047	1,965,000
Total Revenue	322,301,696	316,635,880
Expenses		
Instruction	274,796,349	262,617,946
District Administration	15,777,901	18,049,592
Operations and Maintenance	34,388,120	34,120,414
Transportation and Housing	481,231	478,873
Total Expense	325,443,601	315,266,825
Net Revenue (Expense)	(3,141,905)	1,369,055
Budgeted Prior Year Surplus Appropriation	4,141,905	4,636,905
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,000,000)	(1,000,000)
Local Capital		(5,000,000)
Other		(5,960)
Total Net Transfers	(1,000,000)	(6,005,960)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 43 (Coquitlam)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2020

	2020 Annual Budget \$	2019 Amended Annual Budget \$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	282,070,437	276,108,687
Other Ministry of Education Grants		
Pay Equity	706,353	706,353
Funding for Graduated Adults	1,302,367	1,302,367
Transportation Supplement	81,641	81,641
Carbon Tax Grant	200,000	200,000
Premier's Awards for Excellence in Education		4,000
Skills Assessment	37,656	37,656
Mental Health Grant		30,000
NGN Self-provisioned Site Grant	136,406	136,406
Employer Health Tax	2,429,893	
Total Provincial Grants - Ministry of Education	286,964,753	278,607,110
Provincial Grants - Other	51,072	51,072
Tuition		
Continuing Education	914,616	899,616
International and Out of Province Students	30,184,000	32,926,874
Total Tuition	31,098,616	33,826,490
Other Revenues		
Miscellaneous		
Miscellaneous	645,833	645,833
Total Other Revenue	645,833	645,833
Rentals and Leases	1,540,375	1,540,375
Investment Income	2,001,047	1,965,000
Total Operating Revenue	322,301,696	316,635,880

School District No. 43 (Coquitlam)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers	149,826,060	145,059,643
Principals and Vice Principals	15,689,642	15,170,742
Educational Assistants	20,617,893	18,233,940
Support Staff	25,662,156	25,205,261
Other Professionals	6,976,429	6,633,466
Substitutes	9,344,027	9,265,276
Total Salaries	228,116,207	219,568,328
Employee Benefits	64,334,277	61,844,715
Total Salaries and Benefits	292,450,484	281,413,043
Services and Supplies		
Services	9,099,703	9,163,488
Student Transportation	431,138	431,138
Professional Development and Travel	2,570,846	2,580,148
Rentals and Leases	394,216	388,256
Dues and Fees	2,206,074	2,216,311
Insurance	1,070,720	1,070,720
Interest	-	-
Supplies	11,966,422	12,749,723
Utilities	5,253,998	5,253,998
Total Services and Supplies	32,993,117	33,853,782
Total Operating Expense	325,443,601	315,266,825

School District No. 43 (Coquitlam)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	108,934,055	3,189,838	404,853	4,179,027	76,895	4,776,303	121,560,971
1.03 Career Programs			91,459			3,620	95,079
1.07 Library Services			387,492			17,323	404,815
1.08 Counselling	4,375,144					182,688	4,557,832
1.10 Special Education	16,680,107	153,789	18,481,912	172,267	73,812	1,649,792	37,211,679
1.30 English Language Learning	5,399,729					273,665	5,673,394
1.31 Aboriginal Education	262,845	139,852	756,731	41,496		9,000	1,209,924
1.41 School Administration		11,173,209		2,214,442		425,217	13,812,868
1.60 Summer School	1,100,200			56,051		70,000	1,226,251
1.61 Continuing Education	1,596,446	385,504	70,000	644,251	77,598	85,000	2,858,799
1.62 International and Out of Province Students	11,337,192	259,573	249,112	375,934	336,023	520,326	13,078,160
1.64 Other	140,342	122,677	176,334				439,353
Total Function 1	149,826,060	15,424,442	20,617,893	7,683,468	564,328	8,012,934	202,129,125
4 District Administration							
4.11 Educational Administration		265,200		96,208	1,067,702	5,805	1,434,915
4.40 School District Governance					496,463		496,463
4.41 Business Administration				1,712,345	3,516,238	150,894	5,379,477
Total Function 4	-	265,200	-	1,808,553	5,080,403	156,699	7,310,855
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				387,993	865,927	39,027	1,292,947
5.50 Maintenance Operations				14,854,361	276,488	1,004,146	16,134,995
5.52 Maintenance of Grounds				915,755		130,769	1,046,524
5.56 Utilities					162,455		162,455
Total Function 5	-	-	-	16,158,109	1,304,870	1,173,942	18,636,921
7 Transportation and Housing							
7.41 Transportation and Housing Administration				12,026	26,828	452	39,306
7.70 Student Transportation							-
7.73 Housing							-
Total Function 7	-	-	-	12,026	26,828	452	39,306
9 Debt Services							
9.92 Interest on Bank Loans							-
9.94 Interest on Temporary Borrowing							-
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	149,826,060	15,689,642	20,617,893	25,662,156	6,976,429	9,344,027	228,116,207

School District No. 43 (Coquitlam)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	121,560,971	32,116,221	153,677,192	6,274,102	159,951,294	151,107,465
1.03 Career Programs	95,079	26,121	121,200	125,470	246,670	333,737
1.07 Library Services	404,815	125,002	529,817	412,165	941,982	907,636
1.08 Counselling	4,557,832	1,106,766	5,664,598	26,122	5,690,720	5,527,960
1.10 Special Education	37,211,679	10,640,006	47,851,685	690,563	48,542,248	44,606,688
1.30 English Language Learning	5,673,394	1,365,952	7,039,346	63,324	7,102,670	6,907,347
1.31 Aboriginal Education	1,209,924	313,513	1,523,437	361,563	1,885,000	1,715,425
1.41 School Administration	13,812,868	4,396,952	18,209,820	2,781,796	20,991,616	21,921,992
1.60 Summer School	1,226,251	209,200	1,435,451	116,944	1,552,395	1,504,261
1.61 Continuing Education	2,858,799	645,818	3,504,617	909,266	4,413,883	4,384,695
1.62 International and Out of Province Students	13,078,160	3,984,078	17,062,238	5,404,200	22,466,438	22,714,944
1.64 Other	439,353	112,396	551,749	459,684	1,011,433	985,796
Total Function 1	202,129,125	55,042,025	257,171,150	17,625,199	274,796,349	262,617,946
4 District Administration						
4.11 Educational Administration	1,434,915	3,457,480	4,892,395	372,885	5,265,280	7,676,820
4.40 School District Governance	496,463	7,522	503,985	154,511	658,496	578,737
4.41 Business Administration	5,379,477	1,511,783	6,891,260	2,962,865	9,854,125	9,794,035
Total Function 4	7,310,855	4,976,785	12,287,640	3,490,261	15,777,901	18,049,592
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	1,292,947	348,405	1,641,352	821,016	2,462,368	2,394,687
5.50 Maintenance Operations	16,134,995	3,674,069	19,809,064	4,599,057	24,408,121	23,810,437
5.52 Maintenance of Grounds	1,046,524	222,029	1,268,553	688,938	1,957,491	1,953,629
5.56 Utilities	162,455	60,177	222,632	5,337,508	5,560,140	5,961,661
Total Function 5	18,636,921	4,304,680	22,941,601	11,446,519	34,388,120	34,120,414
7 Transportation and Housing						
7.41 Transportation and Housing Administration	39,306	10,787	50,093		50,093	47,735
7.70 Student Transportation	-		-	431,138	431,138	431,138
7.73 Housing	-		-		-	-
Total Function 7	39,306	10,787	50,093	431,138	481,231	478,873
9 Debt Services						
9.92 Interest on Bank Loans			-		-	-
9.94 Interest on Temporary Borrowing			-		-	-
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	228,116,207	64,334,277	292,450,484	32,993,117	325,443,601	315,266,825

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April 23, 2019 12:50

School District No. 43 (Coquitlam)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	30,968,254	32,201,983
Other	1,000	1,000
Federal Grants	2,983,499	2,905,080
Other Revenue	13,160,000	13,106,369
Total Revenue	47,112,753	48,214,432
Expenses		
Instruction	45,973,130	47,074,809
Operations and Maintenance	1,139,623	1,139,623
Total Expense	47,112,753	48,214,432
Budgeted Surplus (Deficit), for the year	-	-

School District No. 43 (Coquitlam)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Related Entities	Strong Start
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	-	566,579	-	7,339,055	-	20,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education	1,139,623	1,058,481							416,000
Federal Grants									
Other					100,000		12,900,000		
Investment Income									
	1,139,623	1,058,481	-	-	100,000	-	12,900,000	-	416,000
Less: Allocated to Revenue	1,139,623	1,058,481	-	-	100,000	-	12,400,000		416,000
Deferred Revenue, end of year	-	-	-	-	566,579	-	7,839,055	-	20,000
Revenues									
Provincial Grants - Ministry of Education	1,139,623	1,058,481							416,000
Provincial Grants - Other									
Federal Grants									
Other Revenue					100,000		12,400,000		
	1,139,623	1,058,481	-	-	100,000	-	12,400,000	-	416,000
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants		855,952							285,617
Support Staff									
Substitutes									
	-	855,952	-	-	-	-	-	-	285,617
Employee Benefits		202,529							82,439
Services and Supplies	1,139,623				100,000		12,400,000		47,944
	1,139,623	1,058,481	-	-	100,000	-	12,400,000	-	416,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

Schedule 3A

	Ready, Set, Learn	OLEP	CommunityLINK	Rural Education Enhancement Fund	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Day Treatment	Sundry Programs
		\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	30,000	-	-	-	-	-	-	-	77,325
Add: Restricted Grants									
Provincial Grants - Ministry of Education	112,700	278,820	1,474,821		2,471,366	23,874,255		142,188	
Federal Grants									
Other									75,000
Investment Income									
	112,700	278,820	1,474,821	-	2,471,366	23,874,255	-	142,188	75,000
Less: Allocated to Revenue	112,700	278,820	1,474,821	-	2,471,366	23,874,255	-	142,188	90,000
Deferred Revenue, end of year	30,000	-	-	-	-	-	-	-	62,325
Revenues									
Provincial Grants - Ministry of Education	112,700	278,820	1,474,821		2,471,366	23,874,255		142,188	
Provincial Grants - Other									
Federal Grants									90,000
Other Revenue									
	112,700	278,820	1,474,821	-	2,471,366	23,874,255	-	142,188	90,000
Expenses									
Salaries									
Teachers	52,140	41,347				17,192,983		74,870	
Principals and Vice Principals					525,522				
Educational Assistants			697,514		1,195,502			17,802	
Support Staff			302,300						
Substitutes						747,974			
	52,140	41,347	999,814	-	1,721,024	17,940,957	-	92,672	-
Employee Benefits	15,805	12,569	348,874		563,600	5,933,298		31,884	
Services and Supplies	44,755	224,904	126,133		186,742			17,632	90,000
	112,700	278,820	1,474,821	-	2,471,366	23,874,255	-	142,188	90,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Staff Development	Sick Leave Trust	Contractual Reserves	Apprenticeship Program	Settlement Workers (Prov)	ELSA/ LINC	Settlement Workers (Fed)	Comm Link Lunch Progm	IRCC Career
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	117,822	542,222	3,005,032	114,510	244,068	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education						2,000,000	750,000		233,499
Federal Grants								60,000	
Other	20,000	289,000	224,625	200,000					
Investment Income		6,200	50,000						
	20,000	295,200	274,625	200,000	-	2,000,000	750,000	60,000	233,499
Less: Allocated to Revenue	60,000	100,000	75,000	275,000	1,000	2,000,000	750,000	60,000	233,499
Deferred Revenue, end of year	77,822	737,422	3,204,657	39,510	243,068	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education									
Provincial Grants - Other					1,000				
Federal Grants						2,000,000	750,000		233,499
Other Revenue	60,000	100,000	75,000	275,000				60,000	
	60,000	100,000	75,000	275,000	1,000	2,000,000	750,000	60,000	233,499
Expenses									
Salaries									
Teachers				100,000		837,717			
Principals and Vice Principals						72,593	24,583		6,067
Educational Assistants									
Support Staff		31,000				180,185	546,342		109,279
Substitutes						24,016	2,162		17,401
	-	31,000	-	100,000	-	1,114,511	573,087	-	132,747
Employee Benefits		68,500		32,000		253,889	153,789		37,539
Services and Supplies	60,000	500	75,000	143,000	1,000	631,600	23,124	60,000	63,213
	60,000	100,000	75,000	275,000	1,000	2,000,000	750,000	60,000	233,499
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

Schedule 3A

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	12,056,613
Add: Restricted Grants	
Provincial Grants - Ministry of Education	30,968,254
Federal Grants	2,983,499
Other	13,868,625
Investment Income	<u>56,200</u>
	47,876,578
Less: Allocated to Revenue	<u>47,112,753</u>
Deferred Revenue, end of year	<u>12,820,438</u>
Revenues	
Provincial Grants - Ministry of Education	30,968,254
Provincial Grants - Other	1,000
Federal Grants	2,983,499
Other Revenue	<u>13,160,000</u>
	47,112,753
Expenses	
Salaries	
Teachers	18,299,057
Principals and Vice Principals	628,765
Educational Assistants	2,766,770
Support Staff	1,454,723
Substitutes	<u>791,553</u>
	23,940,868
Employee Benefits	7,736,715
Services and Supplies	<u>15,435,170</u>
	47,112,753
Net Revenue (Expense)	<u>-</u>

School District No. 43 (Coquitlam)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Other Revenue		150,000	150,000	150,000
Rentals and Leases		660,000	660,000	680,000
Investment Income		875,000	875,000	800,000
Amortization of Deferred Capital Revenue	12,812,500		12,812,500	12,500,000
Total Revenue	12,812,500	1,685,000	14,497,500	14,130,000
Expenses				
Operations and Maintenance		100,000	100,000	100,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	15,852,000		15,852,000	14,800,000
Total Expense	15,852,000	100,000	15,952,000	14,900,000
Net Revenue (Expense)	(3,039,500)	1,585,000	(1,454,500)	(770,000)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,000,000		1,000,000	1,000,000
Local Capital			-	5,000,000
Capital Lease Payment			-	5,960
Total Net Transfers	1,000,000	-	1,000,000	6,005,960
Other Adjustments to Fund Balances				
Tangible Capital Assets WIP Purchased from Local Capital	500,000	(500,000)	-	
Total Other Adjustments to Fund Balances	500,000	(500,000)	-	
Budgeted Surplus (Deficit), for the year	(1,539,500)	1,085,000	(454,500)	5,235,960