

**LYACKSON FIRST NATION  
Financial Statements  
Year Ended March 31, 2020**

**LYACKSON FIRST NATION**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2020**

**INDEX**

Management's Responsibility for Financial Reporting

Independent Auditors' Report

Exhibit "A" – Consolidated Statement of Financial Position at March 31, 2020

Exhibit "B" – Consolidated Statement of Change in Net Financial Assets

for the year ended March 31, 2020

Exhibit "C" – Consolidated Statement of Operations and Accumulated Surplus

for the year ended March 31, 2020

Exhibit "D" - Consolidated Statement of Cash Flows

for the year ended March 31, 2020

Notes to the Consolidated Financial Statements

Schedule 1 - Expenses

Independent Practitioner's Review Engagement Report

Annex "B" – Schedule of Salaries, Honoraria, Travel and Other Remuneration

Independent Practitioner's Review Engagement Report

Annex "C" – Schedule of Remuneration and Expenses Paid to Unelected Senior Officials

Independent Practitioner's Review Engagement Report

Annex "D" – Schedule of Consultant Expenses

---

## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

---

The financial statements of Lyackson First Nation have been prepared in accordance with Canadian public sector accounting standards. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The integrity and reliability of Lyackson First Nation's reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

The Board of Directors is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Board carries out this responsibility principally through its Audit Committee. The Audit Committee is appointed by the Board and meets periodically with management and the councilors' auditors to review significant accounting, reporting and internal control matters. Following its review of the financial statements and discussions with the auditors, the Audit Committee reports to the Board of Directors prior to its approval of the financial statements. The Committee also considers, for review by the Board and approval by the councilors, the engagement or re-appointment of the external auditors.

The financial statements have been audited on behalf of the councilors by PALMER LESLIE, Chartered Professional Accountants, in accordance with Canadian public sector accounting standards.

  
\_\_\_\_\_  
Chief

  
\_\_\_\_\_  
Councilor  
  
\_\_\_\_\_  
Councilor

  
\_\_\_\_\_  
Councilor

Chemainus, BC  
September 01, 2020

---

## INDEPENDENT AUDITOR'S REPORT

---

To the Councilors of Lyackson First Nation

*Report on the Financial Statements*

*Opinion*

We have audited the financial statements of Lyackson First Nation (the First Nation), which comprise the consolidated statement of financial position as at March 31, 2020, Consolidated Statements of Financial Position, Net Financial Assets, Operations, Cash Flows, 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 First Nation as at March 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

*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 First Nation 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 those 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 public sector accounting standards, 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 First Nation's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the First Nation or to

*(continues)*

301-394 Duncan Street  
Duncan, BC V9L 3W4

T | 250 748 1426  
F | 250 748 2805

Toll Free | 1 800 818 5703  
Email | [info@plcpa.ca](mailto:info@plcpa.ca)  
Web | [www.palmerleslie.ca](http://www.palmerleslie.ca)

101-626 First Avenue, PO Box 1396  
Ladysmith, BC V9G 1A9

T | 250 245 1429  
F | 250 245 1421

Independent Auditor's Report to the Councilors of Lyackson First Nation *(continued)*

cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the First Nation's financial reporting process.

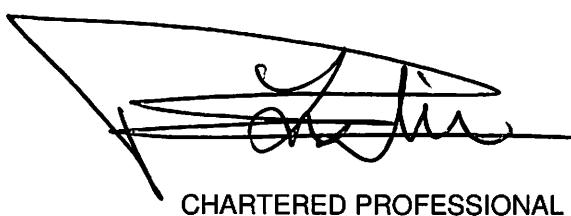
*Auditor's Responsibilities for the Audit of the Financial Statements*

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. 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 First Nation'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 First Nation'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 First Nation 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.

Duncan, British Columbia  
September 1, 2020



CHARTERED PROFESSIONAL  
ACCOUNTANTS

**Exhibit "A"**

**LYACKSON FIRST NATION  
CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
AS AT MARCH 31, 2020**

	2020	2019
<b>Financial Assets</b>		
Cash	\$ 955,613	\$ 194,792
Restricted cash (Note 3)	1,217,269	1,218,052
Term deposits (Note 4)	600,000	-
Accounts receivable (Note 5)	770,504	417,152
GST recoverable	2,038	2,240
	<u>3,545,424</u>	<u>1,832,236</u>
<b>Liabilities</b>		
Accounts payable	49,270	19,239
Wages & benefits payable	49,385	50,204
Deferred revenue (Note 6)	534,917	-
	<u>633,572</u>	<u>69,443</u>
<b>Net financial assets - Exhibit "B"</b>	<u>2,911,852</u>	<u>1,762,793</u>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 7)	362,955	391,271
Share capital (Note 8)	110	-
Prepaid expenses	30,250	21,046
	<u>393,315</u>	<u>412,317</u>
<b>Accumulated Surplus - Exhibit "C"</b>	<u>\$ 3,305,167</u>	<u>\$ 2,175,110</u>

**Approved on behalf of the Lyackson First Nation**

  
 R.W. Dumas  
 Chief

  
 B. Nelson  
 Councilor

  
 J. C. Smith  
 Councilor

  
 J. Jones  
 Councilor

**Exhibit "B"**

**LYACKSON FIRST NATION  
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS  
FOR THE YEAR ENDED MARCH 31, 2020**

	2020	2019
<b>Excess of revenue over expenditures - Exhibit "C"</b>	<b>\$ 1,130,057</b>	<b>\$ 152,648</b>
Acquisition of assets	(38,355)	(129,848)
Share capital purchase	(110)	-
Amortization of assets	66,672	55,465
Use of prepaid asset	<u>(9,205)</u>	<u>(3,432)</u>
(Increase)/Decrease in net financial assets	1,149,059	74,833
Net financial assets at beginning of year	<u>1,762,793</u>	<u>1,687,960</u>
<b>Net assets, end of year - Exhibit "A"</b>	<b><u>\$ 2,911,852</u></b>	<b><u>\$ 1,762,793</u></b>

**Exhibit "C"**

**LYACKSON FIRST NATION**  
**CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS**  
**FOR THE YEAR ENDED MARCH 31, 2020**

	Budget (unaudited)	2020	2019
<b>Revenue</b>			
BC Special	\$ 475	\$ 480	\$ 482
BC First Nation Gaming Revenue Sharing	41,915	41,915	-
Children and Family Development	30,000	30,000	30,000
Coast Salish Employment & Training Society	37,477	45,477	48,334
Department of Fisheries and Oceans	43,900	43,900	68,200
First Nation Education Steering Committee	2,500	3,018	3,320
H'ulh'etun Health Society	2,000	1,000	6,249
Hul'qumi'num Treaty Group	237,687	239,950	224,968
Indigenous Services Canada	235,761	263,892	384,020
Interest income	13,350	23,385	28,426
Kw'umut Lelum Child & Family Service	10,000	10,000	-
Donations	2,500	2,500	-
License distribution	33,900	31,324	49,570
National Energy Board	12,100	18,976	33,690
New Relationship Trust	35,000	27,500	4,500
Other grants	-	-	22,500
Port Metro Vancouver	117,735	98,000	13,500
Province of B.C.	920,487	932,224	175,487
Salish Sea National Marine Park	24,790	24,790	-
Westpac LNG	-	-	59,040
Transmountain Pipeline	152,226	125,688	32,000
United Way	-	-	11,803
Vancouver Airport Fuel Facilities Corporation	<u>300,000</u>	<u>300,000</u>	<u>-</u>
	<u>2,253,803</u>	<u>2,264,020</u>	<u>1,196,089</u>
<b>Expenditures</b>			
Operating Fund (Schedule 1)	1,584,127	1,093,163	1,003,041
Trust Fund member distributions	<u>42,000</u>	<u>40,800</u>	<u>40,400</u>
	<u>1,626,127</u>	<u>1,133,963</u>	<u>1,043,441</u>
<b>Excess of revenue over expenditures - Exhibits "B" &amp; "D"</b>	627,676	1,130,057	152,648
Surplus at beginning of year	<u>2,175,110</u>	<u>2,175,110</u>	<u>2,022,462</u>
<b>Surplus at end of year - Exhibit "A" (Note 9)</b>	<u><u>\$ 2,802,786</u></u>	<u><u>\$ 3,305,167</u></u>	<u><u>\$ 2,175,110</u></u>

**Exhibit "D"**

**LYACKSON FIRST NATION  
CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED MARCH 31, 2020**

	2020	2019
<b>Operating transactions</b>		
Excess of revenue over expenditures - Exhibit "B"	\$ 1,130,057	\$ 152,648
Non-cash items included in annual surplus/(deficit)		
Amortization of tangible capital assets	66,672	55,465
	<u>1,196,729</u>	<u>208,113</u>
Change in non-cash working capital balances		
Accounts receivable	(353,353)	(156,817)
GST recoverable	202	2,908
Prepaid expenses	(9,204)	(3,432)
Accounts payable	30,031	(52,390)
Wages & benefits payable	(819)	8,128
Deferred revenue	<u>534,917</u>	<u>-</u>
Cash provided by operating transactions	<u>1,398,503</u>	<u>6,510</u>
<b>Capital transactions</b>		
Acquisition of tangible capital assets	(38,355)	(129,848)
BC First Nations Revenue Sharing	<u>(110)</u>	<u>-</u>
	<u>(38,465)</u>	<u>(129,848)</u>
<b>Increase (decrease) in cash and cash equivalents</b>	<b>1,360,038</b>	<b>(123,338)</b>
<b>Cash and cash equivalents, beginning of year</b>	<b><u>1,412,844</u></b>	<b><u>1,536,182</u></b>
<b>Cash and cash equivalents, end of year</b>	<b><u>\$ 2,772,882</u></b>	<b><u>\$ 1,412,844</u></b>
<b>Represented by:</b>		
<b>Cash</b>	\$ 955,613	\$ 194,792
<b>Restricted cash</b>	1,217,269	1,218,052
<b>Term Deposit</b>	<u>600,000</u>	<u>-</u>
	<b><u>\$ 2,772,882</u></b>	<b><u>\$ 1,412,844</u></b>

**LYACKSON FIRST NATION**  
**Notes to the Consolidated Financial Statements**  
**Year Ended March 31, 2020**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

These summarized financial statements are prepared in accordance with Canadian Public Sector Accounting Standards for Governments as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants, which encompasses the following principles:

**Budget Information**

The budget figures were not audited nor reviewed, but compiled from information provided by First Nation Management.

**Tangible capital assets**

The acquisition costs of tangible capital assets and payments on capital debt, which are not funded from capital financing sources, are funded by the applicable revenue source in the year of acquisition. These expenditures are also recorded as an addition to the assets of the Capital Fund with a corresponding increase in Equity in Capital Assets.

Tangible Capital Assets are amortized annually with a corresponding reduction in Equity in Capital Assets. Assets are amortized over their expected useful life using the declining balance method at the following rates:

Computer Equipment	55%	declining balance method
Computer Software	50%	declining balance method
Furniture & Fixtures	20%	declining balance method
Housing, Trailer & Other	10%	declining balance method
Office Equipment	20%	declining balance method
Roads	30 years	straight-line method
Vehicles	30%	declining balance method
Yurts	4%	declining balance method
Water/Sewer System	4%	declining balance method

One-half of the year's amortization is recorded in the year of purchase and none in the year of disposal.

**Fund accounting**

The Lyackson First Nation uses fund accounting procedures which result in a self-balancing set of accounts for each fund established by legal, contractual, or voluntary actions. The various funds have been amalgamated for the purposes of presentation in the summary financial statements

These financial statements report on the assets, liabilities and results of operations for the following entities which use accounting principles that lend themselves to consolidation:

The Operating Fund reports the general and local Government activities of the First Nation Administration.

The Trust Fund reports on trust funds owned by the First Nation and held by third parties.

**Reporting Entity Principles of Financial Reporting**

These summary financial statements report only on the activities of the Lyackson First Nation.

*(continues)*

---

# LYACKSON FIRST NATION

## Notes to the Consolidated Financial Statements

Year Ended March 31, 2020

---

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

#### Revenue recognition

Lyackson First Nation follows the restricted fund method of accounting for contributions.

Restricted contributions related to general operations are recognized as revenue of the General Fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund.

#### Estimates

The preparation of these financial statements in conformity with Canadian Accounting Standards for Public Sector Organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the current period. All estimates are reviewed periodically and adjustments are made to the statements of operations as appropriate in the year they become known.

#### Net Assets

The First Nation's financial statements are presented so as to highlight net assets as the measurement of financial position. The net assets of the First Nation are determined by its liabilities less its financial assets. Net assets are comprised of two components, non-financial assets and accumulated surplus.

---

### 2. TRANSFERS

All transfers between funds have been approved by the Council with an appropriate Band Council Resolution having been affected where required.

---

### 3. RESTRICTED CASH

#### Ottawa Trust Funds:

The Ottawa Trust funds arise from monies derived from capital or revenue sources as outlined in Section 62 of the Indian Act. These funds are held in trust in the Consolidated Revenue Fund of the Government of Canada. They are subject to audit by the Office of the Auditor General of Canada. The management of these funds is primarily governed by Sections 63 to 69 of the Indian Act.

	2020	2019
Ottawa Trust Fund – revenue account	\$ 307,400	\$ 328,142
Ottawa Trust Fund – capital account	<u>909,869</u>	<u>889,910</u>
	<u><b>\$ 1,217,269</b></u>	<u><b>\$ 1,218,052</b></u>

---

### 4. TERM DEPOSITS

	2020	2019
Term deposit @ 1.70% to mature January 6, 2021	<u>\$ 600,000</u>	<u>\$ -</u>

---

# LYACKSON FIRST NATION

## Notes to the Consolidated Financial Statements

Year Ended March 31, 2020

### 5. ACCOUNTS RECEIVABLE

	2020	2019
<b>Operating Fund</b>		
Assembly of First Nations of BC	\$ -	\$ 835
Coast Salish Employment & Training	4,548	4,833
Department of Fisheries & Oceans	34,761	33,534
First Nations Education Steering	-	15,176
Government of Canada	12,100	74,690
Hardy Island Granite	1,295	3,930
H'uulth-etun Health Society	1,000	-
Hul'qumi'num Treaty Group	120,200	59,752
Indigenous Services Canada	14,750	(4,498)
Kw'umut Lelum Child & Family Service	67,000	-
Lake Cowichan First Nation	10,000	11,345
Naut'sa mawt Event Management	-	2,272
New Relationship Trust	5,500	2,500
Parks Canada	21,550	-
Port Metro Vancouver	3,000	36,000
Port of Vancouver	5,000	5,000
Province of BC	69,000	170,040
Trans Mountain Pipeline	100,000	-
Union of BC Indian Chiefs	-	1,209
Vancouver Airport Fuel Facilities Corporation	300,000	-
Other accruals	800	534
	<b>\$ 770,504</b>	<b>\$ 417,152</b>

The First Nation recorded Allowance for Doubtful Accounts of \$nil in the current year (2019 - \$nil).

### 6. DEFERRED REVENUE

Deferred revenue consists of gaming revenues received from the BC First Nations Gaming Revenue Sharing Limited Partnership that remain unspent of \$456,417 (2019 - \$nil) and program funding included in accounts receivable that will not be earned until the next fiscal year of \$78,500 (2019 - \$nil).

	2020	2019
Balance, beginning of year	\$ -	\$ -
Revenue received	576,832	-
Revenue recognized	<u>(41,915)</u>	-
Balance, end of year	<b>\$ 534,917</b>	<b>\$ -</b>

**LYACKSON FIRST NATION**

**Notes to the Consolidated Financial Statements**

**Year Ended March 31, 2020**

**7. TANGIBLE CAPITAL ASSETS**

	Cost	Accumulated amortization	2020 Net book value
Housing, Trailers and other	\$ 136,039	\$ 96,885	\$ 39,154
Office Equipment	97,534	71,149	26,385
Motor vehicles	91,745	53,805	37,940
Computer equipment	86,716	75,409	11,307
Computer software	43,375	43,271	104
Furniture and fixtures	37,521	30,831	6,690
Boats	95,213	38,561	56,652
Yurts	182,687	58,048	124,639
Roads	41,235	4,898	36,337
Water Systems	26,121	2,374	23,747
	<b>\$ 838,186</b>	<b>\$ 475,231</b>	<b>\$ 362,955</b>

	Cost	Accumulated amortization	2019 Net book value
Housing, Trailers and other	\$ 125,394	\$ 92,172	\$ 33,222
Office Equipment	91,949	65,250	26,699
Motor vehicles	77,689	40,557	37,132
Computer equipment	79,876	65,769	14,107
Computer software	43,375	43,166	209
Furniture and fixtures	36,291	29,313	6,978
Boats	95,213	14,282	80,931
Yurts	182,687	52,855	129,832
Roads	41,235	3,810	37,425
Water Systems	26,121	1,385	24,736
	<b>\$ 799,830</b>	<b>\$ 408,559</b>	<b>\$ 391,271</b>

**8. SHARE CAPITAL**

BC First Nations Gaming Revenue Sharing Limited Partnership - Price/Partnership Interest \$100  
BC First Nations Gaming Revenue Sharing General Partner - Price/Share \$10

**9. ACCUMULATED SURPLUS**

	2020	2019
Restricted Trust Fund	\$ 1,217,269	\$ 1,218,052
Unrestricted Operating Fund	<b>\$ 2,087,898</b>	<b>\$ 957,058</b>
	<b>\$ 3,305,167</b>	<b>\$ 2,175,110</b>

# LYACKSON FIRST NATION

## Notes to the Consolidated Financial Statements

Year Ended March 31, 2020

---

### 10. OPERATING LEASE

The First Nation had entered into a long term office rental lease of \$1,144 per month which expired March 31, 2015. The lease agreement has continued on a month to month basis.

---

### 11. RESTRICTED EQUITY IN FINANCIAL ASSETS

Certain program surpluses are restricted as to their use. They may be committed to the continuation of the particular program, subject to recovery by the applicable funding agency, or generally accessible for limited purposes only and not available for use in general operations.

---

### 12. GOING CONCERN CONSIDERATIONS

The First Nation is economically dependent on the Indigenous Services Canada (ISC, formerly INAC). The funding to the First Nation is expected to last in the foreseeable future, however, if funding is lost, the First Nation could not continue its full operations.

---

### 13. COMPARATIVE FIGURES

Certain prior year balances have been reclassified to conform to the current presentation's format.

---

### 14. FINANCIAL INSTRUMENTS

The First Nations' financial instruments consist of cash, accounts receivable, term deposits, accounts payable and accrued, and security deposits. It is the council's opinion that the First Nations is not exposed to significant credit risk, market risk or currency risk arising from these financial instruments as of March 31, 2020.

#### Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the First Nation manages exposure through its normal operating and financing activities.

The exposure of the First Nations to interest rate risk arises from its interest bearing term deposit. The First Nations manages its exposure to interest rate risk through contracts stating the guaranteed rate. Fluctuations in market rates of interest on the term deposits do not have a significant impact on the First Nations's results of operations.

---

**LYACKSON FIRST NATION**

**Expenses**  
*(Schedule 1)*

**Year Ended March 31, 2020**

	<b>Budget</b>	<b>2020</b>	<b>2019</b>
<b>Expenses</b>			
Amortization	\$ -	\$ 66,672	\$ 55,465
Bank charges and interest	2,400	2,479	2,718
Boat expense	7,405	7,986	7,474
Consulting fees	333,702	209,379	141,424
Donations	-	1,207	3,758
Education recognition	10,250	10,325	10,100
Elections	-	-	2,444
Equipment - Lease and Repairs	500	395	959
Events	149,000	2,199	3,170
Honoraria	82,200	72,800	44,294
Insurance	15,950	18,393	16,089
Licenses, dues and fees	400	2,055	2,122
Materials and supplies	143,916	28,225	26,012
Meeting costs	54,362	18,533	19,548
Office	23,413	23,596	18,010
Professional fees	50,461	39,591	41,211
Rent (Note 10)	10,873	14,828	14,394
Traditional food expense	20,530	1,585	30,634
Training	13,114	11,711	20,791
Travel	47,425	48,868	55,396
Tuition and books	115,000	103,022	49,727
Utilities and telephone	6,990	8,303	8,376
Vehicle	11,927	16,334	13,996
Wages and benefits	484,309	384,677	414,929
	<b>\$ 1,584,127</b>	<b>\$ 1,093,163</b>	<b>\$ 1,003,041</b>