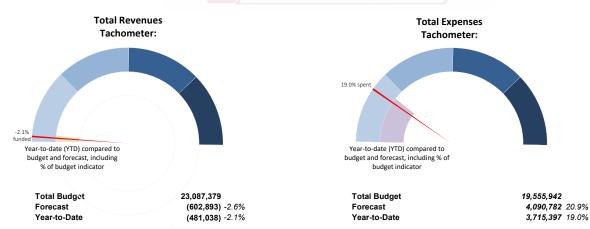
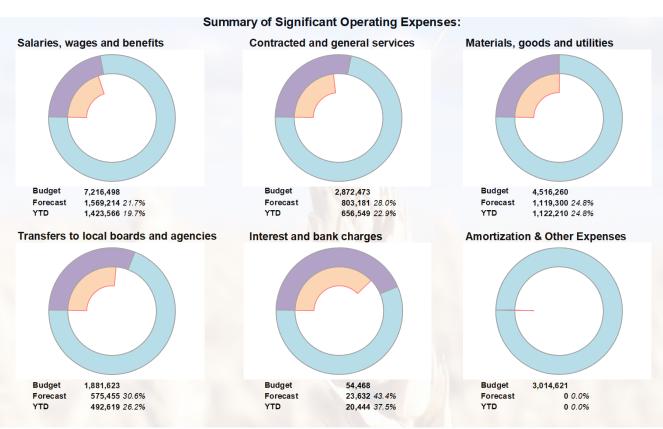


**QUARTERLY OPERATING REPORT** 

PERIOD ENDED MARCH 31, 2022

# QUARTERLY OPERATING REPORT - FINANCIAL OVERVIEW PERIOD ENDED MARCH 31, 2022





# QUARTERLY OPERATING REPORT – FINANCIAL ANALYSIS PERIOD ENDING MARCH 31, 2022

The following is an analysis on the quarterly operating report for the three (3) months ending March 31, 2022. The actual figures have been compared to the approved final budget for the year, and have also been compared to the forecasted figures for the 1st quarter. The forecasted figures have been estimated based on the approved budget and the timing of the transactions and journal entries (i.e. regular transactions such as payroll are based on 25% of the approved budget; whereas, yearend journal entries are only recorded in the 4th quarter).

## **TOTAL REVENUES:**

The year-to-date revenues of -2.1% of the budget are overall comparable to the forecast of -2.6%.

The "Net Municipal Taxes" revenues are in a negative position as the municipal tax levies are not issued until the  $2^{nd}$  quarter and the County has provided requisition payments to the Alberta School Foundation Fund (ASFF) and for the RCMP Requisition in the  $1^{st}$  quarter.

The following are some of the other significant variances:

- Penalties and cost of taxes are higher than forecast as these revenues are budgeted conservatively and there are penalties on taxes that are in arrears.
- Other variances are mostly due to the timing of receiving funding.

## **TOTAL EXPENSES:**

The year-to-date expenses of 19.0% of the budget are overall comparable to the forecast of 20.9%. The following is an analysis by each of the major types of operating expenditures:

## Salary, Wages and Benefits:

The year-to-date expenses of 19.7% of the budget are overall comparable to the forecast of 21.7%.

- The salaries and benefits for permanent staffing is less than the forecast due to the timing of payrolls and staff vacancies in Protective Services and Transportation Services.
- There is no forecast of costs for seasonal staff as these staff return in the 2<sup>nd</sup> quarter.

## **Contracted and General Services:**

The year-to-date expenses of 22.9% of the budget are less than the forecast of 28.0%.

- Consulting and engineering costs are less than forecast, which is likely due to the timing of these projects and many of these will likely be received in the 2<sup>nd</sup> quarter.
- Education/Training and Travel/Subsistence is less than forecast, which is likely due to the timing of the conferences and other related training.
- Doctor Retention Program is less than forecast as these invoices were not received until after the 1<sup>st</sup> quarter. There is a slight credit in this account as a result of moving specific costs into the 2021 fiscal year as part of the yearend process (including a couple invoices paid in the 2<sup>nd</sup> quarter of 2022 which related to the 2021 fiscal year).

## Material, Goods and Utilities:

The year-to-date expenses of 24.8% of the budget are overall comparable to the forecast of 24.8%.

- Gravel costs were greater than the forecast based on the timing of the 2022 gravel crushing program; whereas, there was significant amount of gravel crushing that was completed during the 1<sup>st</sup> quarter.
- Parts/Supplies, Blades, Tires & Culvert costs were less than forecast based on the timing of purchases and recording the use of inventory. Many of these costs will increase in the 2<sup>nd</sup> & 3<sup>rd</sup> quarter during the construction of roads and bridges.
- IT Hardware/Software costs were less than forecast based on the timing of purchases and the implementation of the updated GPS units.

## **Transfer to Local Boards and Agencies:**

The year-to-date expenses of 26.2% of the budget are overall comparable to the forecast of 30.6%.

- The Vulcan and District Waste Commission received 50% of their prior year funding in January and the remaining 50% of the funding in the 2<sup>nd</sup> quarter. As there was an increase in their funding request, the actual costs in the 1<sup>st</sup> quarter is less than the 50% of their 2022 final budget allocation.
- Many of the other contributions are being processed during the 2<sup>nd</sup> quarter (after the approval of the 2022 final budget).

## **Interest and Bank Charges:**

The year-to-date expenses of 37.5% of the budget are less than the forecast of 43.4%.

• The Alberta Capital Finance Authority (ACFA) debenture is paid semi-annually, including payments in the 1<sup>st</sup> and the 3<sup>rd</sup> quarter. The majority of the interest relates to these debenture payments; whereas, the actual interest was slightly less than the forecast.

## **Amortization and Other Expenses:**

The year-to-date expenses of 0.0% of the budget are equal to the forecast of 0.0%.

- Amortization and the Capitalization of Construction costs are typically done in the 4<sup>th</sup> quarter; therefore, no costs nor forecasts have been provided in the 1<sup>st</sup> quarter.
- At this time there has been no other expenses nor use of contingency funds in the 1<sup>st</sup> quarter.

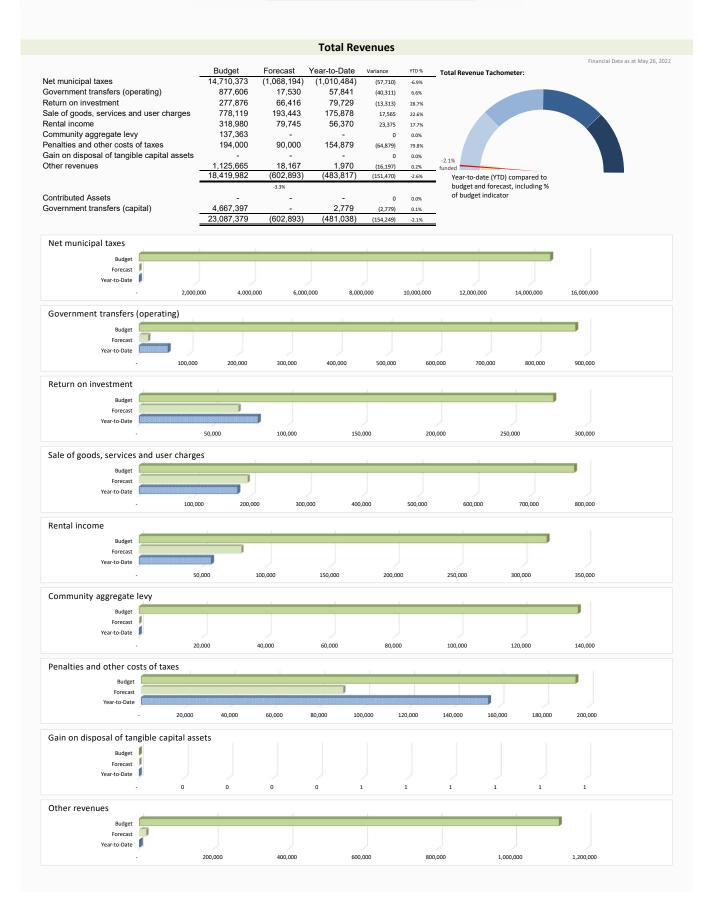
### QUARTERLY OPERATING REPORT PERIOD ENDED MARCH 31, 2022

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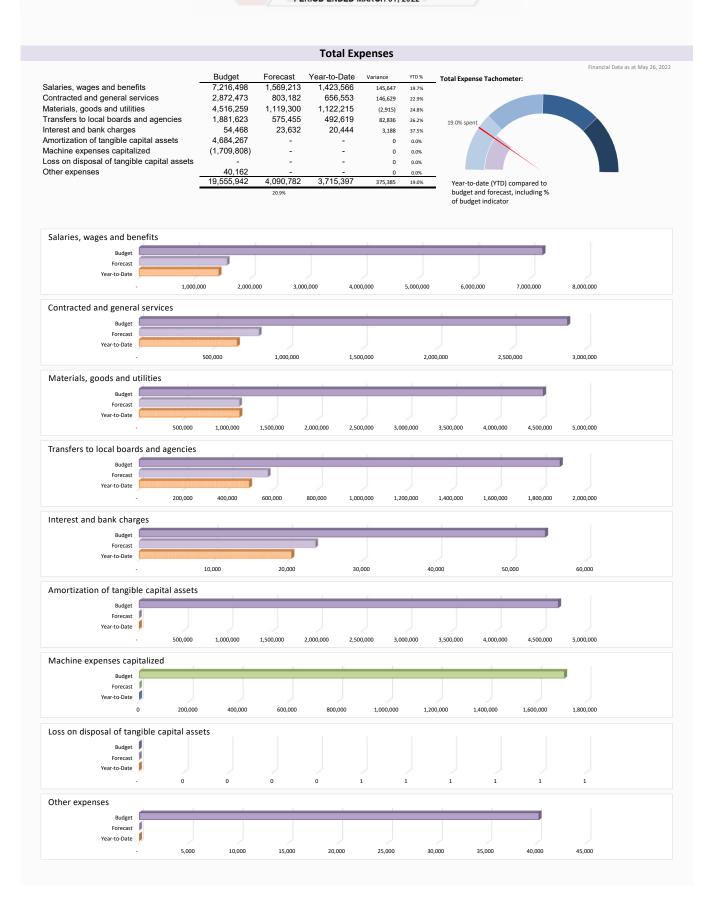
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The quarterly operating reporting includes the financial information for the three (3) months ending March 31st. The actual figures have been compared to the approved budget for the year, and have also been compared to the forecasted figures for the 1st quarter. The forecasted figures have been estimated based on the approved budget and the timing of transactions and journal entries during the year.

#### QUARTERLY OPERATING REPORT PERIOD ENDED MARCH 31, 2022



#### QUARTERLY OPERATING REPORT PERIOD ENDED MARCH 31, 2022



#### QUARTERLY OPERATING REPORT PERIOD ENDED MARCH 31, 2022

## Analysis by Department/Segment

## **Expenses - General Government**

Financial Data as at May 26, 2022

Salaries, wages and benefits
Contracted and general services
Materials, goods and utilities
Transfers to local boards and agencies
Interest and bank charges
Amortization of tangible capital assets
Machine expenses capitalized
Loss on disposal of tangible capital assets
Other expenses

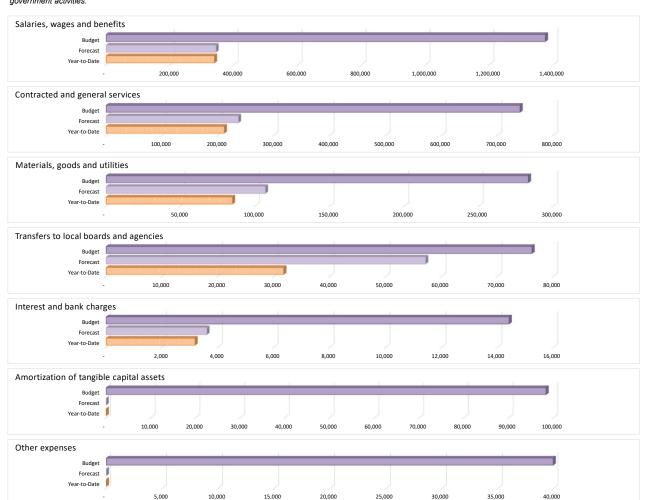
Budget	Forecast	Year-to-Date	Variance	YTD %
1,374,309	343,577	338,451	5,126	24.6%
739,998	236,437	211,026	25,411	28.5%
283,014	106,725	84,627	22,098	29.9%
76,144	57,108	31,738	25,370	41.7%
14,409	3,602	3,174	428	22.0%
98,299	-	-	0	0.0%
-	-	-	0	0.0%
-	-	-	0	0.0%
39,945	-	-	0	0.0%
2,626,118	747,449	669,016	78,433	25.5%
	28.5%		•	

25.5% spent

The General Government segment includes legislation, administration, and other general government activities.

Year-to-date (YTD) compared to budget and forecast, including % of budget indicator

Total Expense Tachometer:



#### QUARTERLY OPERATING REPORT PERIOD ENDED MARCH 31, 2022

## Analysis by Department/Segment

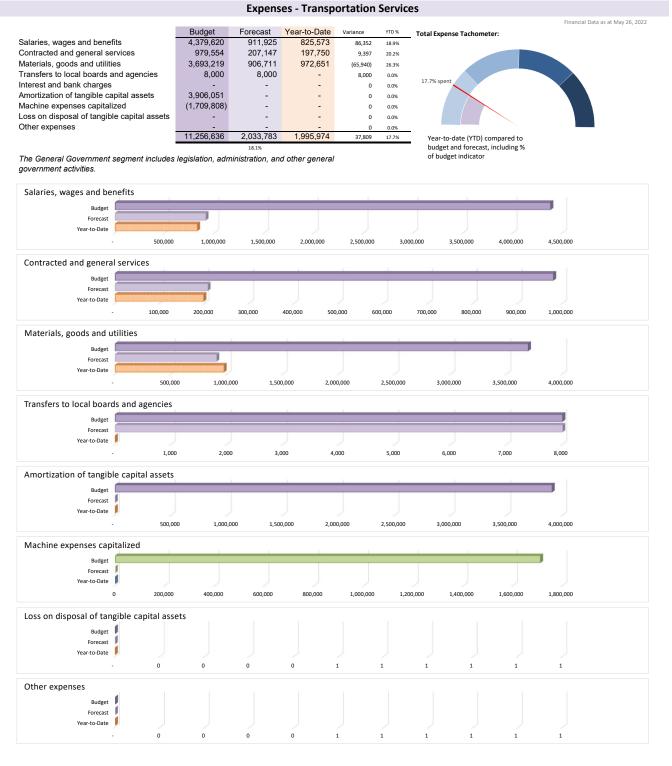
Budget Forecast Year-to-Date

#### **Expenses - Protective Services** Financial Data as at May 26, 2022 Forecast Year-to-Date Variance Budget 703.270 YTD % 138.678 107,148 Salaries, wages and benefits 31.530 15.2% 573,459 158,808 Contracted and general services 172,293 13,485 27.7% Materials, goods and utilities 330,320 79.900 49.649 30,251 15.0% Transfers to local boards and agencies 173,473 39.569 39,569 0 22.8% Interest and bank charges 0 0.0% 15.2% spent Amortization of tangible capital assets 562,263 0 0.0% Machine expenses capitalized 0 0.0% Loss on disposal of tangible capital assets 0 0.0% Other expenses 2,342,879 430,440 355,174 Year-to-date (YTD) compared to budget and forecast, including % 75.266 15.2% of budget indicator The Protective Services segment includes emergency management, health and safety, bylaw enforcement and fire services. Salaries, wages and benefits Budget Forecast Year-to-Date 800,000 100,000 200,000 300,000 400,000 500,000 600,000 700,000 Contracted and general services Budget Forecast Year-to-Date 500,000 600,000 200,000 300,000 400,000 Materials, goods and utilities Budget Forecast Year-to-Date 50,000 100,000 150,000 200,000 250,000 300,000 350,000 Transfers to local boards and agencies Budget Forecast Year-to-Date 40,000 60,000 80,000 100,000 120,000 140,000 160,000 180,000 Amortization of tangible capital assets Budget Forecast Year-to-Date 100,000 200,000 300,000 400,000 500,000 600,000 Loss on disposal of tangible capital assets Budget Forecast Year-to-Date Other expenses

100

#### QUARTERLY OPERATING REPORT PERIOD ENDED MARCH 31, 2022

## Analysis by Department/Segment



### QUARTERLY OPERATING REPORT PERIOD ENDED MARCH 31, 2022

## Analysis by Department/Segment

## **Expenses - Agricultural Services**

Financial Data as at May 26, 2022

Salaries, wages and benefits Contracted and general services Materials, goods and utilities Transfers to local boards and agencies Interest and bank charges Amortization of tangible capital assets Machine expenses capitalized Loss on disposal of tangible capital assets Other expenses

Budget	Forecast	Year-to-Date	Variance	YTD %
352,317	74,163	51,730	22,433	14.7%
95,013	29,693	15,787	13,906	16.6%
195,387	22,384	8,647	13,737	4.4%
24,372	6,093	10,872	(4,779)	44.6%
-	-	-	0	0.0%
90,640	-	-	0	0.0%
-	-	-	0	0.0%
-	-	-	0	0.0%
-	-	-	0	0.0%
757,729	132,333	87,036	45,297	11.5%
	17.5%			

Total Expense Tachometer:

11.5% spent

Year-to-date (YTD) compared to budget and forecast, including %

of budget indicator

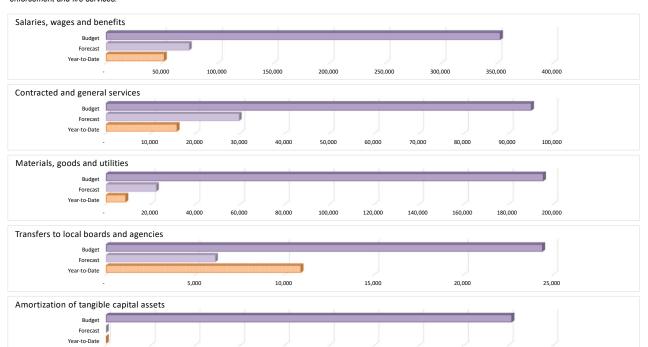
The Protective Services segment includes emergency management, health and safety, bylaw enforcement and fire services.

10,000

20,000

30,000

40,000



50,000

60,000

70,000

80,000

90,000

100,000

### QUARTERLY OPERATING REPORT PERIOD ENDED MARCH 31, 2022

## Analysis by Department/Segment

## **Expenses - Planning and Development Services**

Financial Data as at May 26, 2022

Salaries, wages and benefits
Contracted and general services
Materials, goods and utilities
Transfers to local boards and agencies
Interest and bank charges
Amortization of tangible capital assets
Machine expenses capitalized
Loss on disposal of tangible capital assets
Other expenses

В	udget	Forecast	Year-to-Date	Variance	YTD %	Total Expense Tachometer:
;	368,725	91,306	92,057	(751)	25.0%	_
	191,086	75,575	32,763	42,812	17.1%	
	2,300	575	104	471	4.5%	
	-	-	-	0	0.0%	22.2% spent
	-	-	-	0	0.0%	
	-	-	-	0	0.0%	
	-	-	-	0	0.0%	
	-	-	-	0	0.0%	
	-	-	-	0	0.0%	
ţ	562,111	167,456	124,924	42,532	22.2%	Year-to-date (YTD) compa
		29.8%				budget and forecast, inclu

22.2% spent

r general

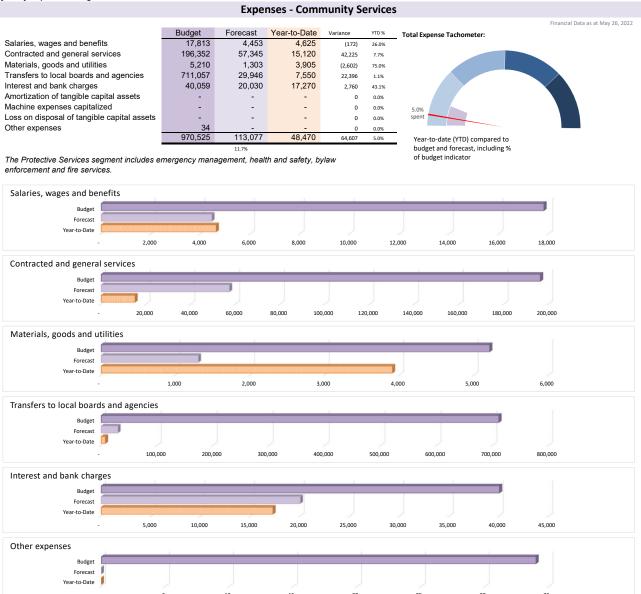
The General Government segment includes legislation, administration, and other general government activities.

Year-to-date (YTD) compared to budget and forecast, including % of budget indicator



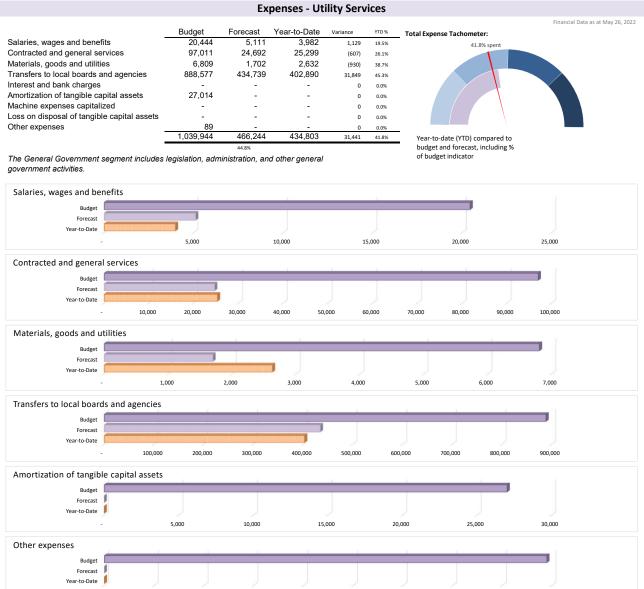
#### QUARTERLY OPERATING REPORT PERIOD ENDED MARCH 31, 2022

## Analysis by Department/Segment



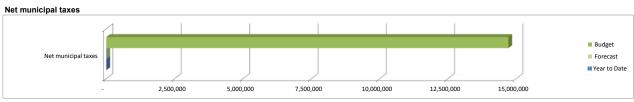
#### QUARTERLY OPERATING REPORT PERIOD ENDED MARCH 31, 2022

## Analysis by Department/Segment

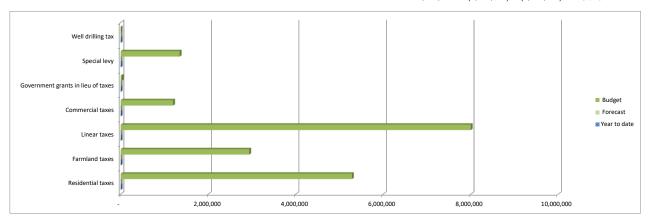


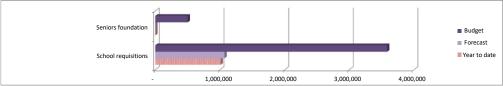
# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED MARCH 31, 2022

## Analysis of Revenues by Type



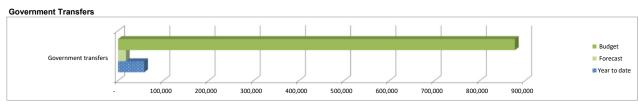
Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Residential taxes	5,284,784	-	-	0	0.0%
Farmland taxes	2,939,906	-	-	0	0.0%
Linear taxes	8,000,917	-	-	0	0.0%
Commercial taxes	1,198,645	-	-	0	0.0%
Government grants in lieu of taxes	21,310	-	-	0	0.0%
Special levy	1,350,047	-	-	0	0.0%
Well drilling tax	156	39	69	(30)	44.2%
	18,795,765	39	69	(30)	0.0%
School requisitions	3,584,986	1,068,233	1,010,553	57,680	28.2%
Seniors foundation	500,406	-	-	0	0.0%
	14,710,373	(1,068,194)	(1,010,484)	(57,710)	-6.9%



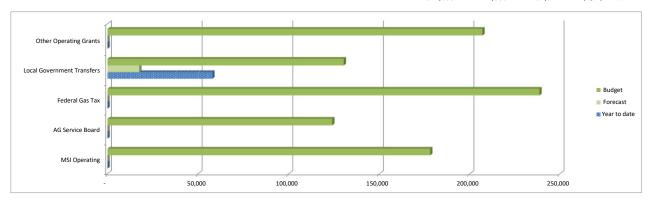


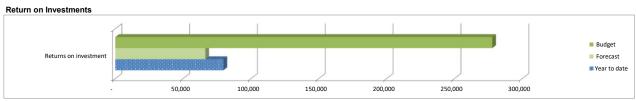
# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED MARCH 31, 2022

## Analysis of Revenues by Type - continued



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
MSI Operating	177,958	-	-	0	0.0%
AG Service Board	123,907	-	-	0	0.0%
Federal Gas Tax	238,547	-	-	0	0.0%
Local Government Transfers	130,268	17,530	57,841	(40,311)	44.4%
Other Operating Grants	206,926	-	-	0	0.0%
· -	877.606	17.530	57.841	(40.311)	6.6%



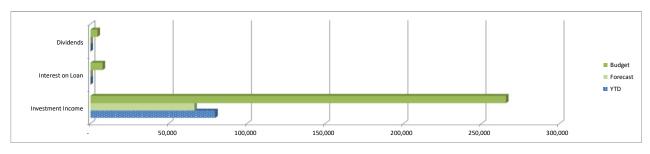


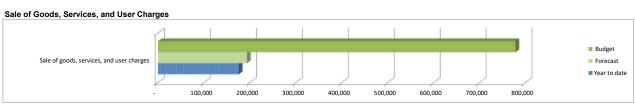
Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Investment Income	265,662	66,416	79,729	(13,313)	30.0%
Interest on Loan	7,762	-	-	0	0.0%
Dividends	4,452	-	-	0	0.0%
	277,876	66,416	79,729	(13,313)	28.7%

# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED MARCH 31, 2022

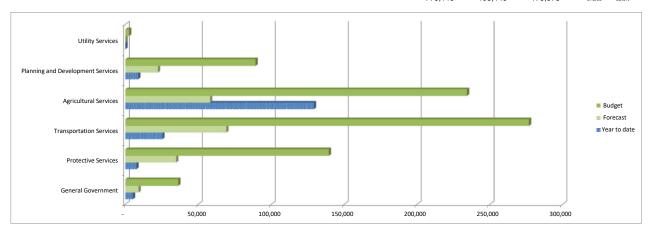
## Analysis of Revenues by Type - continued

## Return on Investments - continued



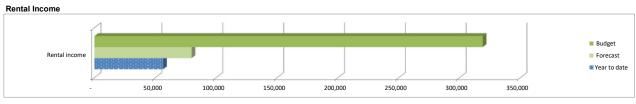


Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	36,200	9,050	5,155	3,895	14.2%
Protective Services	139,336	34,834	7,584	27,250	5.4%
Transportation Services	276,677	69,169	25,314	43,855	9.1%
Agricultural Services	234,175	58,044	129,077	(71,033)	55.1%
Planning and Development Services	89,140	22,285	8,748	13,537	9.8%
Utility Services	2,591	61	-	61	0.0%
	778,119	193,443	175,878	17,565	22.6%

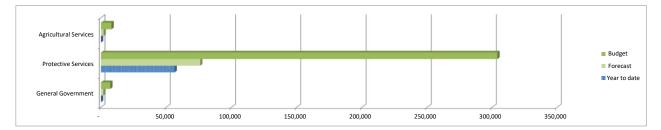


# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED MARCH 31, 2022

## Analysis of Revenues by Type - continued



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	7,100		-	0	0.0%
Protective Services	303,880	75,970	56,370	19,600	18.6%
Agricultural Services	8,000	2,000	-	2,000	0.0%
	318 980	77 970	56 370	21 600	17.7%



# Community Aggregate Levy Community aggregate levy - 20,000 40,000 60,000 80,000 100,000 120,000 140,000

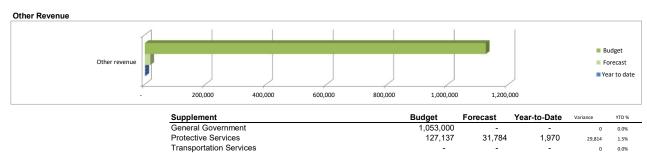
Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Community aggregate levy	137.363	-	-	0	0.0%

# Penalties and Costs of Taxes Penalties and costs of taxes - 20,000 40,000 60,000 80,000 100,000 120,000 140,000 160,000 180,000 200,000

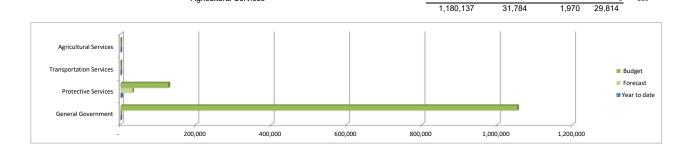
Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Penalties on Current Taxes	104,000	-	(36,160)	36,160	-34.8%
Penalties on Tax Arrears	90,000	90,000	191,039	(101,039)	212.3%
Penalties on Receivables	-	-	-	0	0.0%
	194,000	90,000	154,879	(64,879)	79.8%

# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED MARCH 31, 2022

## Analysis of Revenues by Type - continued

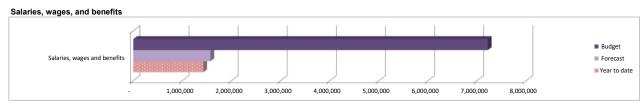


Agricultural Services

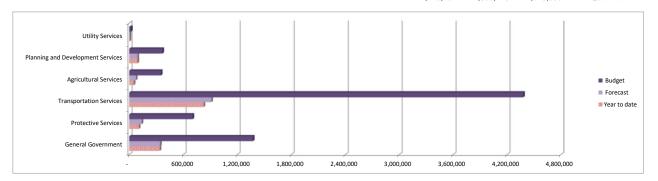


# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED MARCH 31, 2022

## Analysis of Expenses by Type



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	1,374,309	343,577	338,451	5,126	24.6%
Protective Services	703,270	138,678	107,148	31,530	15.2%
Transportation Services	4,379,619	911,928	825,573	86,355	18.9%
Agricultural Services	352,317	74,163	51,730	22,433	14.7%
Planning and Development Services	368,725	91,306	92,057	(751)	25.0%
Utility Services	20,444	5,111	3,982	1,129	19.5%
	7,216,497	1,569,216	1,423,566	145,650	19.7%

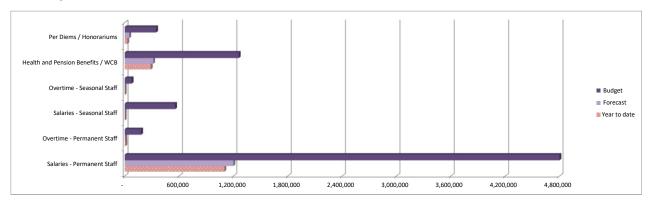


Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries - Permanent Staff	4,797,016	1,199,254	1,099,795	99,459	22.9%
Overtime - Permanent Staff	181,877	5,401	7,518	(2,117)	4.1%
Salaries - Seasonal Staff	556,290	-	-	0	0.0%
Overtime - Seasonal Staff	76,550	113	-	113	0.0%
Health and Pension Benefits / WCB	1,258,521	314,630	287,445	27,185	22.8%
Per Diems / Honorariums	346,244	49,815	28,714	21,101	8.3%
	7,216,498	1,569,214	1,423,473	145,741	19.7%

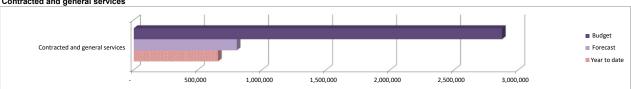
### QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED MARCH 31, 2022

## Analysis of Expenses by Type - continued

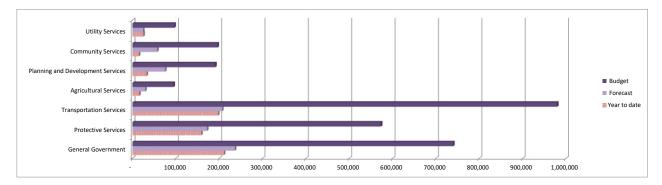
## Salaries, wages, and benefits - continued



Contracted and general services



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	739,998	236,437	211,022	25,415	28.5%
Protective Services	573,459	172,293	158,809	13,484	27.7%
Transportation Services	979,554	207,146	197,750	9,396	20.2%
Agricultural Services	95,013	29,693	15,786	13,907	16.6%
Planning and Development Services	191,086	75,575	32,762	42,813	17.1%
Community Services	196,352	57,345	15,120	42,225	7.7%
Utility Services	97,011	24,692	25,300	(608)	26.1%
	2,872,473	803,181	656,549	146,632	22.9%

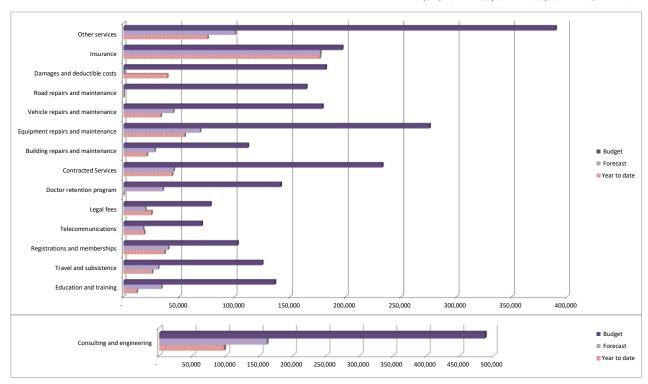


# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED MARCH 31, 2022

## Analysis of Expenses by Type - continued

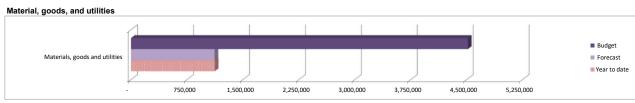
## Contracted and general services - continued

Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Education and training	136,232	34,058	11,934	22,124	8.8%
Travel and subsistence	124,796	31,199	25,716	5,483	20.6%
Registrations and memberships	102,601	40,225	36,893	3,332	36.0%
Telecommunications	70,324	17,581	18,525	(944)	26.3%
Legal fees	78,232	19,558	25,121	(5,563)	32.1%
Doctor retention program	141,460	35,365	(3,578)	38,943	-2.5%
Contracted Services	232,865	45,166	43,697	1,469	18.8%
Consulting and engineering	486,792	160,665	97,047	63,617	19.9%
Building repairs and maintenance	111,884	27,971	21,048	6,923	18.8%
Equipment repairs and maintenance	275,437	68,859	55,009	13,850	20.0%
Vehicle repairs and maintenance	179,049	44,762	33,415	11,347	18.7%
Road repairs and maintenance	164,454	-	-	0	0.0%
Damages and deductible costs	182,000	250	39,310	(39,060)	21.6%
Insurance	196,824	177,142	176,728	413	89.8%
Other services	389,524	100,381	75,683	24,698	19.4%
	2,872,473	803,181	656,549	146,632	22.9%

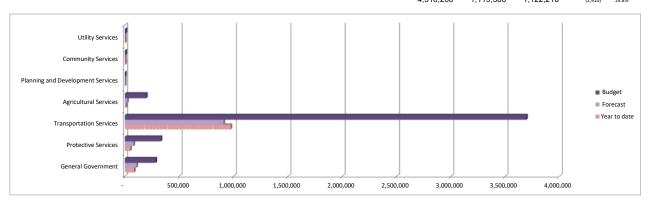


# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED MARCH 31, 2022

# Analysis of Expenses by Type - continued



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	283,014	106,725	84,624	22,101	29.9%
Protective Services	330,320	79,900	49,649	30,251	15.0%
Transportation Services	3,693,220	906,711	972,649	(65,938)	26.3%
Agricultural Services	195,387	22,384	8,647	13,737	4.4%
Planning and Development Services	2,300	575	104	471	4.5%
Community Services	5,210	1,303	3,905	(2,602)	75.0%
Utility Services	6,809	1,702	2,632	(930)	38.7%
	4,516,260	1,119,300	1,122,210	(2,910)	24.8%

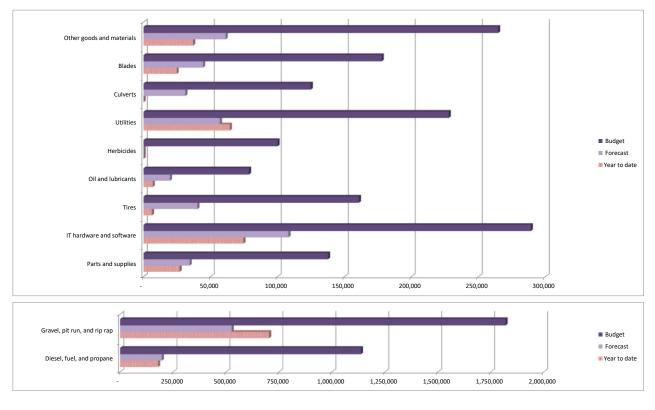


Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Parts and supplies	137,684	34,421	26,912	7,509	19.5%
IT hardware and software	288,958	108,211	74,570	33,641	25.8%
Diesel, fuel, and propane	1,136,155	196,708	178,874	17,833	15.7%
Tires	160,719	40,180	6,262	33,918	3.9%
Oil and lubricants	78,691	19,673	6,836	12,836	8.7%
Gravel, pit run, and rip rap	1,819,142	526,248	702,758	(176,510)	38.6%
Herbicides	100,000	-	-	0	0.0%
Utilities	227,784	56,946	64,388	(7,442)	28.3%
Culverts	124,837	31,209	-	31,209	0.0%
Blades	177,730	44,433	24,637	19,795	13.9%
Other goods and materials	264,560	61,272	36,973	24,300	14.0%
· ·	4.516.260	1.119.300	1.122.210	(2.910)	24.8%

# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED MARCH 31, 2022

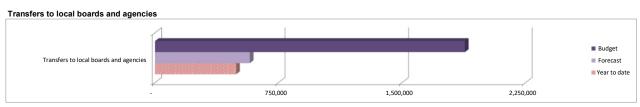
## Analysis of Expenses by Type - continued

## Material, goods, and utilities - continued

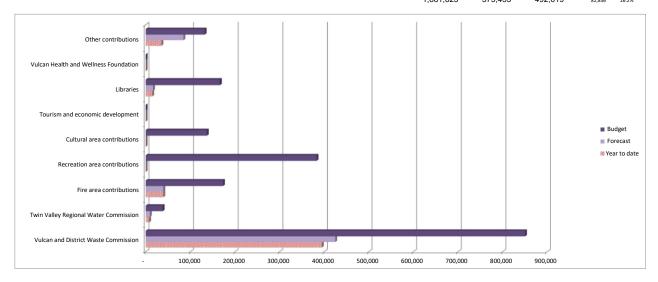


# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED MARCH 31, 2022

## Analysis of Expenses by Type - continued

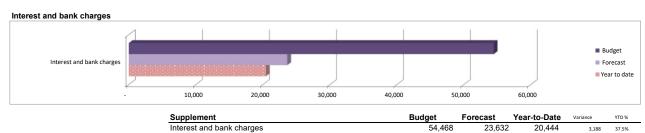


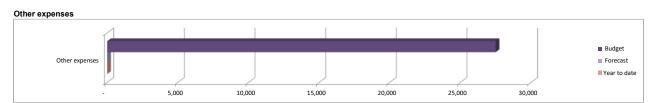
Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Vulcan and District Waste Commission	850,378	425,189	395,155	30,034	46.5%
Twin Valley Regional Water Commission	38,199	9,550	7,734	1,816	20.2%
Fire area contributions	173,473	39,569	39,569	(0)	22.8%
Recreation area contributions	383,299	-	-	0	0.0%
Cultural area contributions	137,310	-	-	0	0.0%
Tourism and economic development	-	-	-	0	0.0%
Libraries	166,527	16,514	14,794	1,720	8.9%
Vulcan Health and Wellness Foundation	-	-	-	0	0.0%
Other contributions	132,437	84,633	35,367	49,266	26.7%
	1,881,623	575,455	492,619	82,836	26.2%



### QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED MARCH 31, 2022

## Analysis of Expenses by Type - continued



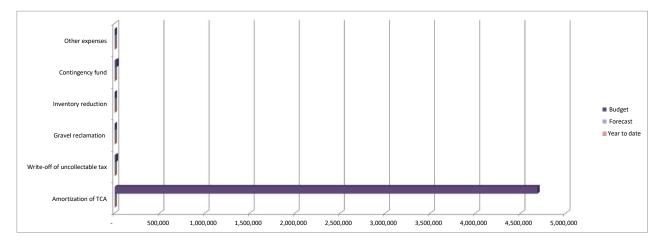


Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Amortization of TCA	4,684,267	-	-	0	0.0%
Write-off of uncollectable tax	12,670	-	-	0	0.0%
Gravel reclamation	-	-	-	0	0.0%
Inventory reduction	-	-	-	0	0.0%
Contingency fund	20,000	-	-	0	0.0%
Other expenses	(1,702,316)	-	-	0	0.0%
	3,014,621	-	-	0	0.0%

23,632

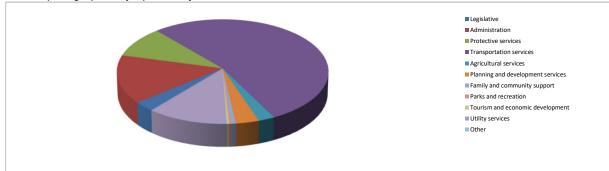
20,444

3,188 37.5%



### QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED MARCH 31, 2022

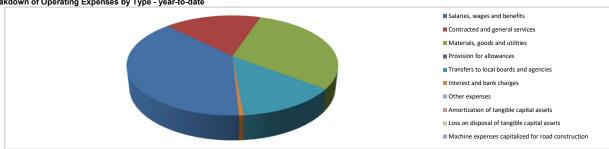
Breakdown of Operating Expenses by Departments - year-to-date



Department	Budget	Forecast	Year-to-Date	Variance	YTD %
Legislative	496,092	130,340	112,171	18,169	22.6%
Administration	1,999,275	617,110	556,836	60,274	27.9%
Protective services	1,780,522	430,438	355,174	75,264	19.9%
Transportation services	7,350,584	2,033,783	1,995,974	37,809	27.2%
Agricultural services	667,089	132,332	87,036	45,296	13.0%
Planning and development services	562,111	167,457	124,924	42,533	22.2%
Family and community support	238,767	85,416	21,242	64,174	8.9%
Parks and recreation	687,136	16,514	14,794	1,720	2.2%
Tourism and economic development	44,588	11,147	12,434	(1,287)	27.9%
Utility services	1,012,842	466,244	434,803	31,441	42.9%
Other	32,670	-	-	0	0.0%
	14.871.676	4.090.781	3.715.388	375.393	25.0%

<sup>\*</sup> excludes amortization (non-cash transaction) for display purposes

Breakdown of Operating Expenses by Type - year-to-date



Type of expense	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries, wages and benefits	7,216,498	1,569,213	1,423,566	145,647	19.7%
Contracted and general services	2,872,473	803,181	656,549	146,632	22.9%
Materials, goods and utilities	4,516,260	1,119,300	1,122,210	(2,910)	24.8%
Transfers to local boards and agencies	1,881,623	575,455	492,619	82,836	26.2%
Interest and bank charges	54,468	23,632	20,444	3,188	37.5%
Other expenses	27,492	-	-	0	0.0%
Loss on disposal of tangible capital assets	-	-	-	0	0.0%
Machine expenses capitalized	(1,709,808)	-	-	0	0.0%
	14,871,676	4,090,781	3,715,388	375,393	25.0%
Amortization of tangible capital assets	4,684,267	-	-	0	0.0%
	19,555,943	4,090,781	3,715,388	375,393	19.0%