Millstadt Ambulance Service
Millstadt, Illinois

FINANCIAL STATEMENTS

Years Ended April 30, 2014 and 2013

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ALLISON KNAPP &
SIEKMANN, LTD.
CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors
Millstadt Ambulance Service
Millstadt, Illinois

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of Millstadt Ambulance Service, Millstadt, Illinois (a nonprofit organization) which comprise the statements of financial position as of April 30, 2014 and 2013, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U. S. generally accepted accounting principles; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with U. S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Service's preparation and fair presentation of the financial statements 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 Service's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Basis for Qualified Opinion

Millstadt Ambulance Service, as more fully described in Note 5 to the financial statements, did not record the donated fair rental value of the contributed use of a facility by the Millstadt Fire Protection District as contribution income or rent expense for the years ended April 30, 2014 or 2013 as required by U. S. generally accepted accounting principles. The effects on the accompanying financial statements of the failure to record the donated fair rental value of the contributed use of a facility have not been determined.

Qualified Opinion

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of Millstadt Ambulance Service, Millstadt, Illinois as of April 30, 2014 and 2013, and the changes in its net assets and its cash flows for the years then ended in accordance with U. S. generally accepted accounting principles.

Other Matter

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The other information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with U. S. generally accepted auditing standards. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Allison Knapp & Siekmann, Ltd.

Belleville, Illinois

September 11, 2014

ASSETS

	2014	2013
CURRENT ASSETS		
Cash and cash equivalents		
Demand deposits	$ 68,969	$ 73,871
Money market account	97,278	72,692
	166,247	146,563
Accounts receivable - patient fees (net of allowance for uncollectible accounts of $49,020 and $29,773, respectively)	91,036	267,959
Prepaid insurance and expenses	8,163	7,594
Total current assets	265,446	422,116
PROPERTY AND EQUIPMENT		
Equipment and furniture	250,716	225,308
Leasehold improvements	52,757	45,216
Accumulated depreciation	(248,274)	(239,202)
Total property and equipment	55,199	31,322
TOTAL ASSETS	$ 320,645	$ 453,438

The accompanying notes are an integral part of these financial statements.

EXHIBIT A

Millstadt Ambulance Service
Millstadt, Illinois

STATEMENTS OF FINANCIAL POSITION

April 30, 2014 and 2013

LIABILITIES AND NET ASSETS

	2014	2013
CURRENT LIABILITIES		
Accounts payable	$ 8,503	$ 5,055
Accrued wages	12,234	13,017
Due to related party	5,033	5,637
Total current liabilities	25,770	23,709
LONG-TERM DEBT		
Due to related party		
Less current portion	30,199	35,268
Total liabilities	55,969	58,977
NET ASSETS		
Unrestricted	264,676	394,461
TOTAL LIABILITIES AND NET ASSETS	$ 320,645	$ 453,438

EXHIBIT B

Millstadt Ambulance Service
Millstadt, Illinois

STATEMENTS OF ACTIVITIES

Years Ended April 30, 2014 and 2013

	2014	2013
UNRESTRICTED NET ASSETS		
SUPPORT AND REVENUE		
Patient fees	$ 164,279	$ 141,135
Service fees	207,234	206,676
Interest earned	455	500
Donations	-	125
Miscellaneous income	6,356	-
Total support and revenue	378,324	348,436
EXPENSES		
Program Services		
Ambulance		
Salaries and payroll taxes	198,386	155,628
Supplies and maintenance	30,647	25,502
Utilities	5,593	5,310
Bad debt expense	176,922	68,906
Education and training	800	3,770
Paramedic assistance	6,788	980
Dispatch	7,531	7,522
Billing service	22,477	8,785
Insurance	28,845	25,240
Depreciation	10,239	15,350
Total program services	488,228	316,993
Support Services		
Management and general	19,881	15,752
Total expenses	508,109	332,745
Total increase (decrease) in unrestricted net assets	(129,785)	15,691
Net assets, beginning of year	394,461	378,770
NET ASSETS, END OF YEAR	$ 264,676	$ 394,461

The accompanying notes are an integral part of these financial statements.

EXHIBIT C

Millstadt Ambulance Service
Millstadt, Illinois

STATEMENTS OF FUNCTIONAL EXPENSES

Years Ended April 30, 2014 and 2013

	2014		
	Program Services	Support Services	Total Program and Support Services
	Ambulance Services	Management and General	
Salaries - operations manager	$ 39,475	$ -	$ 39,475
Salaries - EMT and driver	140,491	-	140,491
Salaries - maintenance manager	3,200	-	3,200
Payroll taxes	15,220	-	15,220
Office supplies	-	3,451	3,451
Professional and contractual fees	7,531	8,556	16,087
Insurance	28,845	4,759	33,604
Uniforms	1,736	-	1,736
Medical supplies and paramedic assistance	20,761	-	20,761
Billing service	22,477	-	22,477
Repairs and maintenance	4,714	-	4,714
Motor fuel	3,752	-	3,752
Telephone	3,279	-	3,279
Continuing education	800	-	800
Electricity	2,314	-	2,314
Bad debt expense	176,922	-	176,922
Depreciation	10,239	1,519	11,758
Radio and equipment maintenance	6,472	-	6,472
Meeting and dinners	-	951	951
Miscellaneous	-	645	645
TOTALS	$ 488,228	$ 19,881	$ 508,109

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EXHIBIT C
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STATEMENTS OF FUNCTIONAL EXPENSES
(continued)
Years Ended April 30, 2014 and 2013

	2013		
	Program Services	Support Services	Total Program and Support Services
	Ambulance Services	Management and General	
Salaries - operations manager	$ 36,000	$ -	$ 36,000
Salaries - EMT and driver	103,002	-	103,002
Salaries - maintenance manager	4,800	-	4,800
Payroll taxes	11,826	-	11,826
Office supplies	-	5,258	5,258
Professional and contractual fees	7,522	3,440	10,962
Insurance	25,240	4,805	30,045
Uniforms	420	-	420
Medical supplies and paramedic assistance	8,587	-	8,587
Billing service	8,785	-	8,785
Repairs and maintenance	3,669	-	3,669
Motor fuel	3,474	-	3,474
Telephone	2,254	-	2,254
Continuing education	3,770	-	3,770
Electricity	3,056	-	3,056
Bad debt expense	68,906	-	68,906
Depreciation	15,350	1,442	16,792
Radio and equipment maintenance	10,332	-	10,332
Meeting and dinners	-	807	807
Miscellaneous	-	-	-
TOTALS	$ 316,993	$ 15,752	$ 332,745

The accompanying notes are an integral part of these financial statements.

EXHIBIT D

Millstadt Ambulance Service
Millstadt, Illinois

STATEMENTS OF CASH FLOWS

Years Ended April 30, 2014 and 2013

	2014		2013	
CASH FLOWS FROM OPERATING ACTIVITIES				
Increase (decrease) in net assets		$ (129,785)		$ 15,691
Adjustments to reconcile increase in net assets to net cash provided by operating activities				
Depreciation	$ 11,758		$ 16,792	
Change in assets and liabilities				
(Increase) decrease in				
Accounts receivable - patient fees	176,923		22,239	
Prepaid expenses	(569)		815	
Increase (decrease) in				
Accounts payable	3,448		1,556	
Accrued expenses	(783)	190,777	2	41,404
Net cash provided by operating activities		60,992		57,095
CASH FLOWS FROM INVESTING ACTIVITIES				
Acquisition of property and equipment		(35,635)		-
CASH FLOWS FROM FINANCING ACTIVITIES				
Principal payment on debt		(5,673)		(5,033)
Increase in cash and cash equivalents		19,684		52,062
Cash and cash equivalents, beginning of year		146,563		94,501
CASH AND CASH EQUIVALENTS, END OF YEAR		$ 166,247		$ 146,563
SUPPLEMENTARY DISCLOSURES				
Cash paid for interest		$ -		$ -
Cash paid for income taxes		$ -		$ -

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ALLISON KNAPP & SIEKMANN, LTD.
CERTIFIED PUBLIC ACCOUNTANTS

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EXHIBIT D
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STATEMENTS OF CASH FLOWS
(continued)
Years Ended April 30, 2014 and 2013

	2014	2013
NONCASH INVESTING AND FINANCING ACTIVITIES		
None	$ -	$ -

The accompanying notes are an integral part of these financial statements.

Millstadt Ambulance Service
Millstadt, Illinois

NOTES TO FINANCIAL STATEMENTS

April 30, 2014

Note 1: Summary of Significant Accounting Policies

The Millstadt Ambulance Service provides ambulance services to the residents of the Village of Millstadt, Millstadt Township and the western portion of Stookey Township in St. Clair County, Illinois. The Service's support comes from patient fees and service fees.

The Service is a nonprofit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes.

A. Reporting Entity

The Service was annexed into the Millstadt Fire Protection District. The Service will operate independently of the organizing entity. The Service will receive funding from this entity by a property tax levied on the real property within this respective area (see Note 3).

B. Financial Statement Presentation

Financial statement presentation follows the recommendations of accounting standards and reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets.

C. Basis of Accounting

The financial statements of the Service have been prepared on the accrual basis of accounting and, accordingly, revenue is recorded when earned and expenses are recorded when incurred.

D. Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposit accounts as well as short-term investments with a maturity date within three months of the date acquired by the Service. Cash equivalents are stated at cost plus compounded interest where applicable.

E. Accounts Receivable - Patient Fees

Accounts receivable - patient fees represents outstanding amounts due the Service for patient services provided.

F. Allowance for Uncollectible Accounts

A reserve for uncollectible accounts has been established at approximately 35% of gross accounts receivable for the year ended April 30, 2014 and 10% of gross accounts receivable for the year

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NOTES TO FINANCIAL STATEMENTS
(continued)
April 30, 2014

Note 1: Summary of Significant Accounting Policies (continued)

F. Allowance for Uncollectible Accounts (continued)

ended April 30, 2013 based on historical experience. In the current year, the Board decided to discontinue collection attempts on accounts with no activity for 6 months.

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond April 30, 2014 and 2013 are recorded as prepaid items.

H. Property, Plant and Equipment

Acquisitions of property and equipment in excess of $500 are capitalized. All purchased property, plant and equipment are valued at historical cost. Donated property, plant and equipment are valued at their estimated fair value on the date donated.

I. Use of Estimates

Management uses estimates and assumptions in preparing these financial statements in accordance with generally accepted accounting principles. These estimates and assumptions affect the reported amounts of assets and liabilities and the reported revenues and expenditures. Actual results could vary from estimates that were used.

J. Tax Status

The Service is exempt from income taxes under Internal Revenue Code Section 501(c)(3).

Accounting standards Codification Topic 740 prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of tax positions taken or expected to be taken in a tax return. Topic 740 developed a two-step process to evaluate a tax position and also provides guidance on de-recognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. The Service adopted Topic 740 on May 1, 2010 and has not recorded a reserve for any tax positions for which the ultimate deductibility is highly certain but for which there is uncertainty about the timing of such deductibility. Management believes it files tax returns in all appropriate jurisdictions. The income tax returns of the Service for the years ended 2012, 2013 and 2014 are subject to examination by the taxing authorities, generally for three years after they were filed. As of April 30, 2014 the Service has no recorded liability for unrecognized tax benefits.

The Service has no recorded uncertain tax positions for the year ended April 30, 2014 and hence, has no interest expense nor penalties related to said tax positions recorded in their financial statements for the year then ended.

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NOTES TO FINANCIAL STATEMENTS
(continued)
April 30, 2014

Note 1: Summary of Significant Accounting Policies (continued)

K. Date of Management Evaluation

Management has evaluated subsequent events through September 11, 2014, the date on which the financial statements were available to be issued.

Note 2: Property and Equipment

Depreciation is reflected on the straight-line basis for the following estimated lives:

Equipment and furniture	5-7 years
Leasehold improvements	15-20 years

Note 3: Service Fees

For the years ended April 30, 2014 and 2013 the accompanying financial statements present service fees remitted by the Millstadt Fire Protection District. The Millstadt Fire Protection District levies property taxes and remits them as service fees to the Millstadt Ambulance Service.

The following are the tax rate limits permitted by local referendum and the actual rates levied per $100 of assessed valuation.

	Limit	2013 Levy Actual Rate	2013 Levy Certified Rate
Ambulance	0.2500	0.1238	0.1238

	2013
Total Equalized Assessed Valuations (EAV)	
- Total EAV	$ 171,434,589
- Rate Setting EAV	$ 167,719,238
Levy Request	$ 207,500
Total Extension	$ 212,236
Total Extension After TIF and EZ	$ 207,636

Note 4: Concentration of Credit Risk

At April 30, 2014 and 2013 the Service had no deposits in excess of Federal Deposit Insurance Corporation (FDIC) insurance limits.

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NOTES TO FINANCIAL STATEMENTS
(continued)
April 30, 2014

Note 4: Concentration of Credit Risk (continued)

Other financial instruments which potentially expose the Service to concentrations of credit risk are patient accounts receivable. The Service provides services to patients on an open credit basis. The Service's patient accounts receivable are due from such patients and are uncollateralized. Management believes losses realized on amounts outstanding at year end will be immaterial. Accordingly, patient accounts receivable are reported at the amount of principal outstanding.

Note 5: Lease

On September 9, 2012, the Service entered into a 30 year lease agreement with the Millstadt Fire Protection District for the Ambulance building for $1. The effective date of the lease is October 1, 2012 and the lease terminates September 30, 2042.

Note 6: Related Party

The Millstadt Fire Department loaned the Service $50,330 in a prior year. The Service is making annual payments of $5,033, with no interest, starting in fiscal year ended April 30, 2012 and maturing in fiscal year ending April 30, 2021. During the fiscal year ended April 30, 2012, the Service only paid $4,393, so the Service made up the deficit payment in fiscal year ending April 30, 2014 by making a payment of $5,673.

The Service owes the Millstadt Fire Protection District $35,232 at April 30, 2014.

The annual debt service requirements to maturity are:

April 30,	Payment
2015	$ 5,033
2016	5,033
2017	5,033
2018	5,033
2019	5,033
2020	5,033
2021	5,034
	$ 35,232

SCHEDULE 1

Millstadt Ambulance Service
Millstadt, Illinois

SCHEDULE OF EXPENSES BY FUNCTION (BUDGET BASIS) COMPARED TO BUDGET AND PRIOR YEAR ACTUAL (BUDGET BASIS) (INCLUDES FIXED ASSET ACQUISITION AND DEBT PAYMENTS AND DOES NOT INCLUDE DEPRECIATION)

Year Ended April 30, 2014

	2014		2013
	Budget	Actual	Actual
EXPENSES			
Program Services			
Ambulance			
Salaries			
Maintenance manager	$ 4,800	$ 3,200	$ 4,800
Operations manager	36,000	31,014	36,000
Assistance operations manager	11,500	8,461	-
EMT and driver	135,000	140,491	103,002
Payroll taxes	20,000	15,220	11,826
Total salaries	207,300	198,386	155,628
Supplies and Maintenance			
Ambulance supplies	10,000	13,417	7,607
Ambulance repair/maintenance	8,000	6,472	9,792
Building and grounds maintenance and supplies	8,000	5,270	3,669
Equipment purchase	25,000	35,635	-
Motor fuel	8,000	3,752	3,474
Radio maintenance and supplies	2,000	-	540
Uniform expense	1,500	1,736	420
ALS Reserve	24,285	-	-
New ambulance reserve	24,286	-	-
Total supplies and maintenance	111,071	66,282	25,502
Utilities			
Telephone	2,000	3,279	2,254
Electricity	5,000	2,314	3,056
Total utilities	7,000	5,593	5,310

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ALLISON KNAPP & SIEKMANN, LTD.
CERTIFIED PUBLIC ACCOUNTANTS

SCHEDULE 1
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SCHEDULE OF EXPENSES BY FUNCTION (BUDGET BASIS) COMPARED TO BUDGET AND PRIOR YEAR ACTUAL (BUDGET BASIS) (INCLUDES FIXED ASSET ACQUISITION AND DEBT PAYMENTS AND DOES NOT INCLUDE DEPRECIATION)

(continued)

Year Ended April 30, 2014

	2014		2013
	Budget	Actual	Actual
EXPENSES (continued)			
Program Services (continued)			
Ambulance (continued)			
Education and Training			
Continuing professional education	4,000	800	3,770
Paramedic Assistance	1,000	6,788	980
Dispatch Expense	8,000	7,531	7,522
Billing Service	-	22,477	8,785
Insurance Expense	15,000	28,845	25,240
Total ambulance	353,371	336,702	232,737
Supporting Services			
Management and General			
Office supplies	2,000	3,451	5,258
Professional and contractual fees	6,000	8,556	3,440
Insurance	5,000	4,759	4,805
Miscellaneous	1,000	645	-
Meeting and dinners	-	951	807
Loan payments	5,033	5,673	5,033
Total management and general	19,033	24,035	19,343
TOTAL EXPENSES	$ 372,404	$ 360,737	$ 252,080

Reconciliation to GAAP basis financial statements:

Total expenses (budget basis) - above		$ 360,737	$ 252,080

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SCHEDULE OF EXPENSES BY FUNCTION (BUDGET BASIS)
COMPARED TO BUDGET AND PRIOR YEAR ACTUAL (BUDGET BASIS)
(INCLUDES FIXED ASSET ACQUISITION AND DEBT PAYMENTS AND DOES NOT INCLUDE DEPRECIATION)
(continued)
Year Ended April 30, 2014

	2014	2013
Reconciliation to GAAP basis financial statements (continued):		
Adjustments to reconcile expenses (budget basis) to GAAP basis		
Increases (decreases) in assets which are not recorded using the budget basis		
Depreciation on fixed assets	11,758	16,792
Cash payments not considered expenses on GAAP basis statements		
Loan payments	(5,673)	(5,033)
Purchase of fixed assets	(35,635)	-
Bad debt on accounts receivables which is not an expense using the budget basis	176,922	68,906
Total expenses - Exhibit B	$ 508,109	$ 332,745

ALLISON KNAPP & SIEKMANN, LTD.
CERTIFIED PUBLIC ACCOUNTANTS

SCHEDULE 2

Millstadt Ambulance Service
Millstadt, Illinois

SCHEDULE OF FIXED ASSETS

Inception through April 30, 2014

Year Ending April 30,	Description	Leasehold Improve-ments	Ambulance and Equipment	Total
1980	Improvements	$ 464	$ -	$ 464
1981	Build-a-Board	-	205	205
	MAST Suit	-	355	355
1982	MAST Suit	-	358	358
	KED Device	-	231	231
	83 Chairs	-	415	415
	2 Meeting room fans	-	398	398
1983	Refrigerator, electric range and microwave	-	1,302	1,302
	Oak cabinets and drawer	1,012	-	1,012
	Ceiling	2,243	-	2,243
	New doors, windows, wall covering, insulation and lights	8,004	-	8,004
1984	Generator	-	968	968
	Conference table and chairs	-	989	989
	Desk and filing cabinet	-	229	229
1986	Sign	595	-	595
1988	1 Stokes basket	-	245	245
	Fire alarm	1,452	-	1,452
	Hare Traction Splint	-	245	245
1989	Parking lot	2,457	-	2,457
1990	1 Washing machine	-	515	515
	1 Thermo door	-	930	930
	Garage fans	-	398	398

(continued on next page)

SCHEDULE 2
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SCHEDULE OF FIXED ASSETS
(continued)
Inception through April 30, 2014

Year Ending April 30,	Description	Leasehold Improve-ments	Ambulance and Equipment	Total
1991	2 G.E. mobile radios	-	2,854	2,854
	Wheelchair ramp	-	459	459
	Coat rack	-	228	228
	2 Chair caddy	-	259	259
1992	KED Device	-	153	153
1993	Carpeting	1,241	-	1,241
	Various radio equipment and programming	-	429	429
	Antenna pole	-	300	300
1994	2 Truck chair lifts	-	304	304
1995	Computer desk	-	175	175
	1 Air conditioner	-	1,619	1,619
1997	Lawn Boy lawnmower	-	245	245
	Encoder and radio	-	1,262	1,262
1998	Air bag "bagbuster"	-	515	515
	4 Manikins (2 adults, 1 infant and 1 child)	-	735	735
1999	Television	-	150	150
	Water heater	174	-	174
2000	Mini park	1,607	-	1,607
	Flagpole	397	-	397
	2 Cardinal benches	300	-	300
2001	Base station	-	3,240	3,240
	Improvements	180	-	180
	Entertainment center	-	134	134

(continued on next page)

SCHEDULE OF FIXED ASSETS
(continued)
Inception through April 30, 2014

Year Ending April 30,	Description	Leasehold Improve-ments	Ambulance and Equipment	Total
2002	2000 Ford E 450 Type III Ambulance	-	75,496	75,496
2003	Heartstream FR2 Biphasic AED	-	1,497	1,497
	Heartstream FR2 Biphasic AED	-	1,497	1,497
	Garage door opener	-	345	345
2004	2 Handheld pulse oximeters	-	1,590	1,590
	Dura Y multisite sensor with PediCheck	-	350	350
	Carrying case	-	57	57
2005	Office chair	-	215	215
	Kyocera digital copier	-	2,006	2,006
	2 Telephone remotes	-	700	700
2006	Boiler	4,000	-	4,000
	Dura Y multisite sensor with PediCheck	-	336	336
	Microwave	-	84	84
	2 Suction units	-	1,350	1,350
	Motorola XTS 2500 radio	-	2,633	2,633
	Motorola XTS 1500 radio	-	1,349	1,349
	Motorola XTS 1500 radio	-	1,349	1,349
	2 Speaker microphones	-	124	124
	Radio equipment	-	3,901	3,901
2007	2004 Marque Commando Ambulance	-	85,128	85,128
	2 Stryker gurneys	-	7,853	7,853
2011	30 Pagers	-	14,845	14,845
2012	Roof	19,066	-	19,066
	Laptop	-	777	777
	Printer/Scanner	-	320	320

(continued on next page)

SCHEDULE 2
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SCHEDULE OF FIXED ASSETS
(continued)
Inception through April 30, 2014

Year Ending April 30,	Description	Leasehold Improve-ments	Ambulance and Equipment	Total
2014	Back door	-	1,665	1,665
	12 Lead Monitor	-	21,898	21,898
	Stairchair	-	2,507	2,507
	Security system	2,809	-	2,809
	New office	6,756	-	6,756
		52,757	250,716	303,473
	Less accumulated depreciation	(24,432)	(223,842)	(248,274)
		$ 28,325	$ 26,874	$ 55,199