MILLSTADT AMBULANCE SERVICE
MILLSTADT, ILLINOIS

ANNUAL FINANCIAL REPORT

YEARS ENDED APRIL 30, 2019 AND 2018

MILLSTADT AMBULANCE SERVICE
MILLSTADT, ILLINOIS
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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Millstadt Ambulance Service
Millstadt, Illinois

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, 2019 and 2018, 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 accounting principles generally accepted in the United States of America; 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 auditing standards generally accepted in the United States of America. 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 entity'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 entity'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.

Opinion

In our opinion, 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, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

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 auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Scheffel Boyle

Belleville, Illinois

October 2, 2019

EXHIBIT "A"

MILLSTADT AMBULANCE SERVICE
MILLSTADT, ILLINOIS
STATEMENTS OF FINANCIAL POSITION
APRIL 30, 2019 AND 2018

	2019	2018
ASSETS		
CURRENT ASSETS:		
Cash and Cash Equivalents		
Demand Deposits	$ 61,653	$ 35,677
Money Market Account	100,244	77,574
	161,897	113,251
Accounts Receivable - Patient Fees (Net of Allowance for Uncollectible Accounts of $15,264 and $13,789, Respectively)	137,381	124,098
Prepaid Insurance and Expenses	7,970	10,791
Total Current Assets	307,248	248,140
PROPERTY AND EQUIPMENT:		
Equipment and Furniture	342,774	352,479
Buildings	286,607	286,607
Improvements	14,931	4,051
	644,312	643,137
Less Accumulated Depreciation	(238,017)	(192,154)
	406,295	450,983
Land	31,845	31,845
Total Property and Equipment	438,140	482,828
TOTAL ASSETS	$ 745,388	$ 730,968
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts Payable	$ 7,049	$ 14,542
Accrued Wages	17,779	20,581
Accrued Expenses	434	608
Current Portion of Loan	29,141	28,240
Total Current Liabilities	54,403	63,971
LONG-TERM DEBT:		
Notes Payable		
Less Current Portion	244,285	273,423
Total Liabilities	298,688	337,394
NET ASSETS:		
Without Donor Restrictions	446,700	393,574
TOTAL LIABILITIES AND NET ASSETS	$ 745,388	$ 730,968

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

EXHIBIT "B"

MILLSTADT AMBULANCE SERVICE
MILLSTADT, ILLINOIS
STATEMENTS OF ACTIVITIES
YEARS ENDED APRIL 30, 2019 AND 2018

	2019	2018
Without Donor Restrictions Net Assets		
Revenue, Gains and Other Support		
Patient Fees	$ 298,680	$ 224,314
Service Fees	206,930	206,893
Interest Earned	429	603
Donations	499	1,064
Miscellaneous Income	5,622	2,843
Gain (Loss) on Sale of Equipment	2,200	(23,806)
Total Revenue, Gains and Other Support	514,360	411,911
Expenses		
Program Services		
Ambulance		
Salaries and Payroll Taxes	255,832	263,789
Supplies and Maintenance	25,062	26,497
Property Taxes	10,548	-
Utilities	6,613	4,781
Bad Debt Expense	1,476	844
Education and Training	2,119	2,024
Dispatch	10,320	10,965
Billing Service	27,587	23,052
Insurance	29,415	47,432
Depreciation	61,789	48,531
Total Program Services	430,761	427,915
Support Services		
Management and General	30,473	22,575
Total Expenses	461,234	450,490
Change in Net Assets	53,126	(38,579)
NET ASSETS, BEGINNING OF YEAR	393,574	432,153
NET ASSETS, END OF YEAR	$ 446,700	$ 393,574

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

EXHIBIT "C"

MILLSTADT AMBULANCE SERVICE
MILLSTADT, ILLINOIS
STATEMENTS OF CASH FLOWS
YEARS ENDED APRIL 30, 2019 AND 2018

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase (Decrease) in Net Assets	$ 53,126	$ (38,579)
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided (Used) by Operating Activities		
(Gain) Loss on Disposal of Property and Equipment	(2,200)	23,806
Depreciation	62,238	50,766
Changes in Assets and Liabilities		
(Increase) Decrease in		
Accounts Receivable - Patient Fees	(13,283)	(7,598)
Prepaid Insurance and Expenses	2,821	611
Increase (Decrease) in		
Accounts Payable	(7,493)	9,430
Accrued Wages and Expenses	(2,976)	3,111
Total Adjustments	39,107	80,126
Net Cash Provided by Operating Activities	92,233	41,547
CASH FLOWS FROM INVESTING ACTIVITIES:		
Acquisition of Property and Equipment	(17,550)	(423,027)
Proceeds From Sale of Property and Equipment	2,200	10,000
Net Cash (Used) by Investing Activities	(15,350)	(413,027)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Principal Payment on Debt	(28,237)	(30,198)
Proceeds From Note Payables	-	309,000
Net Cash Provided (Used) by Financing Activities	(28,237)	278,802
Increase (Decrease) in Cash and Cash Equivalents	48,646	(92,678)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	113,251	205,929
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 161,897	$ 113,251
SUPPLEMENTARY DISCLOSURES:		
Cash Paid for Interest	$ 10,383	$ 921

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

MILLSTADT AMBULANCE SERVICE
MILLSTADT, ILLINOIS
STATEMENTS OF FUNCTIONAL EXPENSES
YEARS ENDED APRIL 30, 2019 AND 2018

	2019		
	Program Services	Support Services	Total Program and Support Services
	Ambulance Services	Management and General	
Salaries - Operations Manager	$ -	$ -	$ -
Salaries - EMT and Driver	236,019	-	236,019
Payroll Taxes	19,813	-	19,813
Office Supplies	-	5,521	5,521
Property Taxes	10,548	-	10,548
Professional and Contractual Fees	10,320	9,796	20,116
Insurance	29,415	1,789	31,204
Uniforms	898	-	898
Medical Supplies and Paramedic Assistance	3,588	-	3,588
Billing Service	27,587	-	27,587
Repairs and Maintenance	9,967	-	9,967
Motor Fuel	5,013	-	5,013
Telephone	1,729	-	1,729
Continuing Education	2,119	-	2,119
Electricity	4,884	-	4,884
Bad Debt Expense	1,476	-	1,476
Depreciation	61,789	449	62,238
Radio and Equipment Maintenance	5,596	-	5,596
Meeting and Dinners	-	538	538
Interest Expense	-	10,383	10,383
Miscellaneous	-	1,997	1,997
TOTALS	$ 430,761	$ 30,473	$ 461,234

MILLSTADT AMBULANCE SERVICE
MILLSTADT, ILLINOIS
STATEMENTS OF FUNCTIONAL EXPENSES
YEARS ENDED APRIL 30, 2019 AND 2018

	2018		
	Program Services	Support Services	Total Program and Support Services
	Ambulance Services	Management and General	
Salaries - Operations Manager	$ 43,808	$ -	$ 43,808
Salaries - EMT and Driver	198,106	-	198,106
Payroll Taxes	21,875	-	21,875
Office Supplies	-	7,010	7,010
Professional and Contractual Fees	10,965	8,215	19,180
Insurance	47,432	2,527	49,959
Uniforms	1,231	-	1,231
Medical Supplies and Paramedic Assistance	5,020	-	5,020
Billing Service	23,052	-	23,052
Repairs and Maintenance	12,643	-	12,643
Motor Fuel	3,584	-	3,584
Telephone	1,592	-	1,592
Continuing Education	2,024	-	2,024
Electricity	3,189	-	3,189
Bad Debt Expense	844	-	844
Depreciation	48,531	2,235	50,766
Radio and Equipment Maintenance	4,019	-	4,019
Meeting and Dinners	-	521	521
Interest Expense	-	1,246	1,246
Miscellaneous	-	821	821
TOTALS	$ 427,915	$ 22,575	$ 450,490

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 2).

B. Basis of Presentation

The accompanying financial statements of the Service have been prepared on the accrual basis of accounting whereby revenues are recognized when earned and expenses are recognized when incurred in accordance with generally accepted accounting principles.

C. Classification of Net Assets

In order to ensure observation of limitations and restrictions on the use of resources available to the Service, its net assets are reported in one of two classes: with donor restrictions and without donor restrictions and are maintained in accordance with the principles of fund accounting.

- Net assets without donor restrictions include those resources which may be used for any purpose. Donor restricted contribution revenues whose restrictions are met in the same period are reported as net assets without donor restrictions.

- Net assets with donor restrictions may be used only after the passage of a donor or grantor stipulated period of time or for a donor or grantor specified purpose or must be maintained intact as stipulated by the donor; however, most of the income derived from these net assets generally may be expended according to donor specified terms.

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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

E. Support and Revenue

Amounts received from patient fees are recorded as revenue in the financial statements as services are provided. Amounts are recorded as revenue in net assets without donor restrictions as costs are incurred and the Service provides a service for these funds.

F. Accounts Receivable - Patient Fees

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

G. Allowance for Uncollectible Accounts

A reserve for uncollectible accounts has been established at approximately 10% of gross accounts receivable for the years ended April 30, 2019 and 2018 based on historical experience. The Board discontinues collection attempts on accounts with no activity for six months.

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond April 30, 2019 and 2018 are recorded as prepaid items.

I. 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.

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

Equipment and Furniture	5-7 Years
Leasehold Improvements	15-20 Years
Buildings	39 Years

J. 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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

K. 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 2016, 2017 and 2018 are subject to examination by the taxing authorities, generally for three years after they were filed. As of April 30, 2019 the Service has no recorded liability for unrecognized tax benefits.

The Service has no recorded uncertain tax positions for the years ended April 30, 2019 and 2018 and hence, has no interest expense nor penalties related to said tax positions recorded in their financial statements for the years then ended.

L. New FASB Pronouncement

The Financial Accounting Standards Board issued a new Accounting Standards Update (ASU) 2016-14 that the Service has reviewed for application to their accounting and reporting.

For the year ended April 30, 2019, the Service adopted ASU 2016-14, Not for Profit Entities (Topic 958), *Presentation of Financial Statements of Not for Profit Entities*, effective for periods beginning after December 15, 2017. The main provisions of the ASU are as follows:

Liquidity Disclosure - Requires qualitative information that communicates how the nonprofit manages the liquid resource assets available to meet its cash needs within one year. Requires quantitative information that communicates the availability of the nonprofit's financial assets within one year. Availability of assets may be affected by their type/nature, external limits (by grantors, donors, laws, etc.) and internal limits (Board-designations).

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

L. New FASB Pronouncement (cont'd)

Net Asset Classes and Disclosures - The three current classes of net assets (unrestricted, temporarily restricted and permanently restricted) will be condensed into two (net assets with donor restrictions and net assets without donor restrictions) on the face of the financial statements.

These changes effected net assets by restating what was previously reported as Unrestricted Net Assets to Net Assets Without Donor Restrictions.

M. Date of Management Evaluation

Management has evaluated subsequent events through the date of this report, the date on which the financial statements were available to be issued.

NOTE 2. SERVICE FEES

For the years ended April 30, 2019 and 2018 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	2018 Levy Actual Rate	2018 Levy Certified Rate
Ambulance	0.2500	0.1091	0.1091

	2018
Total Equalized Assessed Valuations (EAV)	
- Total EAV	$ 194,781,976
- Rate Setting EAV	$ 190,294,554
Levy Request	$ 207,500
Total Extension	$ 212,507
Total Extension After TIF and EZ	$ 207,611

NOTE 3. CONCENTRATION OF CREDIT RISK

At April 30, 2019 and 2018 the Service had no deposits in excess of Federal Deposit Insurance Corporation (FDIC) insurance limits.

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 less an allowance for uncollectible accounts.

NOTE 4. LONG-TERM DEBT

The Service's obligations under notes payable consists of the following:

	2019	2018
Note payable with a local bank dated June 2, 2017, with semi-annual payments of $7,834.61 including interest at 2.60% that matures May 5, 2020. This loan is collateralized by an ambulance.	$ 22,881	$ 37,663
Note payable with a local bank dated April 25, 2018, with 60 monthly payments of $1,927.13 including interest at 3.75% starting May 25, 2018 through April 25, 2023. Then 119 monthly payments of $2,153.54 including interest at 6.125% that matures on April 25, 2033. This loan is collateralized by the building at 100 E. Laurel St.	250,545	264,000
Total Notes Payable	273,426	301,663
Less Current Portion	(29,141)	(28,240)
Long-Term Portion	$ 244,285	$ 273,423

The future scheduled maturities of long-term debt are as follows:

Years Ending April 30,	
2020	$ 29,141
2021	22,208
2022	15,055
2023	15,629
2024-2028	82,359
2029-2033	109,034
	$ 273,426

NOTE 5. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Service is primarily funded by property taxes and patient fees. As part of its liquidity management, the Service has a policy to structure its financial assets to be available as general expenditures, liabilities and other obligations become due.

The Service has $299,278 of financial assets available within one year of the statement of financial position date to meet cash needs for general expenditures consisting of cash of $161,897 and accounts receivable of $137,381. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditures within one year of the statement of financial position date. The accounts receivable are subject to time restrictions but are expected to be collected within one year.

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)
YEARS ENDED APRIL 30, 2019 AND 2018

	2019		2018
	Budget	Actual	Actual
EXPENSES:			
Program Services			
Ambulance			
Salaries			
Operations Manager	$ 23,000	$ 23,000	$ 22,880
Assistant Operations Manager	15,000	15,000	20,928
EMT and Driver	200,000	198,019	198,106
Payroll Taxes	20,000	19,813	21,875
Total Salaries	258,000	255,832	263,789
Supplies and Maintenance			
Ambulance Supplies	15,000	3,588	5,020
Ambulance Repair/Maintenance	12,000	5,596	4,019
Building and Grounds Maintenance and Supplies	20,000	9,967	12,643
Equipment Purchase	20,000	17,550	423,027
Motor Fuel	6,000	5,013	3,584
Radio Maintenance and Supplies	20,000	-	-
Uniform Expense	2,000	898	1,231
New Ambulance Reserve	24,522	-	-
Total Supplies and Maintenance	119,522	42,612	449,524
Utilities			
Telephone	2,500	1,729	1,592
Electricity	5,000	4,884	3,189
Total Utilities	7,500	6,613	4,781
Property Taxes	-	10,548	-
Education and Training			
Continuing Professional Education	3,000	2,119	2,024
Dispatch Expense	9,000	10,320	10,965
Billing Service	25,000	27,587	23,052
Insurance Expense	33,000	29,415	47,432
Total Ambulance	455,022	385,046	801,567

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)
YEARS ENDED APRIL 30, 2019 AND 2018

	2019 Budget	2019 Actual	2018 Actual
EXPENSES (CONT'D):			
Supporting Services			
Management and General			
Office Supplies	5,000	5,521	7,010
Professional and Contractual Fees	8,000	9,796	8,215
Insurance	5,000	1,789	2,527
Miscellaneous	2,000	1,997	821
Meeting and Dinners	-	538	521
Interest Expense	-	10,383	1,246
Loan Payments	31,338	28,237	30,198
Total Management and General	51,338	58,261	50,538
TOTAL EXPENSES	$ 506,360	$ 443,307	$ 852,105

Reconciliation to GAAP Basis Financial Statements:

	2019	2018
Total Expenses (Budget Basis) - Above	$ 443,307	$ 852,105
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	62,238	50,766
Cash Payments Not Considered Expenses on GAAP Basis Statements		
Loan Payments	(28,237)	(30,198)
Purchase of Fixed Assets	(17,550)	(423,027)
Bad Debt on Accounts Receivables Which is Not an Expense Using the Budget Basis	1,476	844
Total Expenses - Exhibit "B"	$ 461,234	$ 450,490

MILLSTADT AMBULANCE SERVICE
MILLSTADT, ILLINOIS
SCHEDULE OF FIXED ASSETS
INCEPTION THROUGH APRIL 30, 2019

Year Ending April 30,	Description	Building/ Improve- ments	Ambulance and Equipment	Total
1982	KED Device	$ -	$ 231	$ 231
1988	1 Stokes Basket	-	245	245
	Fire Alarm	1,452	-	1,452
	Hare Traction Splint	-	245	245
2004	2 Handheld Pulse Oximeters	-	1,590	1,590
	Dura Y Multisite Sensor With PediCheck	-	75	75
	Carrying Case	-	57	57
	2 Telephone Remotes	-	700	700
2006	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
2014	12 Lead Monitor	-	21,898	21,898
	Stairchair	-	2,507	2,507
2015	2014 Ford Ambulance	-	133,311	133,311
	Generator	-	8,500	8,500
	Stairchair	-	2,459	2,459
	Desktop Computer and Monitor	-	729	729
	Projector and Screen	-	291	291
2015	External Hard Drive	-	255	255
	Chairs for Conference Table	-	642	642
2016	12 Lead Monitor	-	19,193	19,193
	Weil Mini Chest Compressor	-	8,750	8,750
	Powerflexx Cot	-	10,655	10,655
	Stair Chair	-	2,196	2,196

MILLSTADT AMBULANCE SERVICE
MILLSTADT, ILLINOIS
SCHEDULE OF FIXED ASSETS
INCEPTION THROUGH APRIL 30, 2019

Year Ending April 30,	Description	Building/ Improve-ments	Ambulance and Equipment	Total
2017	Ambulance Computers	-	4,458	4,458
	Security System	-	3,165	3,165
	Router	-	2,620	2,620
2018	Ambulance	-	85,598	85,598
	Power Pro Ambulance Cot	-	16,379	16,379
	Building at 100 E Laurel	286,607	-	286,607
	Land	31,845	-	31,845
	Flooring	2,598	-	2,598
2019	10 Pagers	-	6,670	6,670
	Asphalt - Parking Lot	10,880	-	10,880
		333,382	342,775	676,157
	Less Accumulated Depreciation	(9,556)	(228,461)	(238,017)
		$ 323,826	$ 114,314	$ 438,140