GILLUM AND GILLUM, CPA, LLC

JOHN C. GILLUM, CPA
LAURA J. GILLUM, CPA

505 BURKARTH ROAD
POST OFFICE BOX 1095
WARRENSBURG, MISSOURI 64093

(660) 747-5108
FACSIMILE (660) 747-6864
TOLL FREE (877) 747-5103

June 15, 2026

To the Board of Directors
Johnson County Ambulance District
Warrensburg, Missouri

We have audited the financial statements of the governmental activities and each major fund of Johnson County Ambulance District (the District) as of and for the year ended December 31, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated February 16, 2026. Professional standards also require that we communicate to you the following information related to our audit.

<u>Significant Audit Findings</u>

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the latest fiscal year. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Because the District presents its financial statements on the modified cash basis of accounting, there are no significant accounting estimates used in preparing the District's financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 15, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

<u>Other Matters</u>

We were engaged to report on the schedule of expenditures which accompanies the financial statements. With respect to this information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled this other information to the underlying accounting records used to prepare the financial statements, or to the financial statements themselves.

We were not engaged to report on the budgetary comparison schedule which accompanies the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion or provide any assurance on it.

This information is intended solely for the use of the Board of Directors and management of Johnson County Ambulance District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Gillum and Gillum, CPA, LLC

Gillum and Gillum, CPA, LLC

Passed Adjusting Journal Entries
Johnson County Ambulance District
December 31, 2025

PAJE No.	Account Description	W/P Ref	Account Number	Asset	Liability	Equity	Revenue Expense
1	Supplies/Matls.: Non-Med: Computer	20-16	54100				7,237.95
1	Credit card liability		0100		-7,237.95		
Adjust liability to card balance at 12/31/25							
	PAJE Totals By Classification			0.00	-7,237.95	0.00	7,237.95
	Classification Totals Before PAJE			3,434,181.99	-53,523.80	-3,056,112.36	-324,545.83