Millstadt Ambulance Service
Millstadt, Illinois

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended April 30, 1990

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Allison Knapp & Siekmann

CERTIFIED PUBLIC ACCOUNTANTS

May 23, 1990

Board of Directors
Millstadt Ambulance Service
Millstadt, Illinois

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying general purpose financial statements of the Millstadt Ambulance Service as of and for the year ended April 30, 1990, as listed in the table of contents. These financial statements are the responsibility of the Service's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Millstadt Ambulance Service as of April 30, 1990, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Allison Knapp & Siekmann

EXHIBIT 1

Millstadt Ambulance Service
Millstadt, Illinois

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS

April 30, 1990
(With Comparative Totals for April 30, 1989)

ASSETS	General Fund	General fixed assets group of accounts	Totals (Memorandum Only) 1990	Totals (Memorandum Only) 1989
ASSETS				
Cash and cash equivalents				
Demand deposits	$ 9,204	$ -	$ 9,204	$ 9,335
Money Market Account	22,982	-	22,982	27,007
Certificates of deposit	20,411	-	20,411	-
	52,597	-	52,597	36,342
Accounts receivable - patient fees	11,675	-	11,675	9,054
Unexpired insurance	3,617	-	3,617	3,657
Accrued interest receivable	585	-	585	-
Property taxes receivable				
Distributable from service entities				
Current levy	53,000	-	53,000	53,000
Prior levy	1,366	-	1,366	4,416
Property, plant and equipment	-	199,165	199,165	196,075
TOTAL ASSETS	$122,840	$199,165	$322,005	$302,544
LIABILITIES AND EQUITY				
LIABILITIES				
Accounts payable	$ 2,963	$ -	$ 2,963	$ 4,061
Deferred revenue - property tax	54,366	-	54,366	57,416
Accrued wages	400	-	400	350
Payroll taxes payable	124	-	124	223
Total liabilities	57,853	-	57,853	62,050
EQUITY				
Fund balance	64,987	-	64,987	44,419
Investment in general fixed assets	-	199,165	199,165	196,075
Total equity	64,987	199,165	264,152	240,494
TOTAL LIABILITIES AND EQUITY	$122,840	$199,165	$322,005	$302,544

The accompanying notes are an integral part of this financial statement.

EXHIBIT 2

Millstadt Ambulance Service
Millstadt, Illinois

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE GENERAL FUND

Year Ended April 30, 1990
(With Comparative Totals for Year Ended April 30, 1989)

	1990	1989
REVENUES		
Patient fees	$ 33,500	$ 30,584
Property taxes	54,929	40,519
Donations and contributions	-	1,000
Recovery of bad debts	-	351
Interest earned	2,092	1,209
Miscellaneous	387	94
Total revenues	90,908	73,757
EXPENDITURES		
General government	16,280	14,852
Health and welfare	50,970	45,513
Capital outlay	3,090	3,502
Total expenditures	70,340	63,867
Excess of revenues over expenditures	20,568	9,890
Fund balance, beginning of year	44,419	34,529
FUND BALANCE, END OF YEAR	$ 64,987	$ 44,419

The accompanying notes are an integral part of this financial statement.

EXHIBIT 3

Millstadt Ambulance Service
Millstadt, Illinois

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL GENERAL FUND

Year Ended April 30, 1990

	Budget	Actual
REVENUES		
Patient fees	$ 25,000	$ 33,500
Property taxes	53,000	54,929
Interest earned	2,000	2,092
Miscellaneous	-	387
Total revenues	80,000	90,908
EXPENDITURES		
General government	20,073	16,280
Health and welfare	60,390	50,970
Capital outlay	37,000	3,090
Total expenditures	117,463	70,340
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$(37,463)	20,568
Fund balance, beginning of year		44,419
FUND BALANCE, END OF YEAR		$ 64,987

The accompanying notes are an integral part of this financial statement.

Millstadt Ambulance Service
Millstadt, Illinois

NOTES TO FINANCIAL STATEMENTS

April 30, 1990

Note 1: Summary of Significant Accounting Policies

The financial statements of the Millstadt Ambulance Service have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Reporting Entity

The Service was organized by an intergovernmental cooperation agreement between the Village of Millstadt and the Millstadt Rural Fire Protection District. According to the agreement, the Service will operate independently of the organizing entities. The Service will receive funding from these entities by a property tax levied on the real property within their respective areas (see Note 3).

B. Fund Accounting

The Service utilizes fund accounting principles similar to municipalities. The Service consists of:

General Fund - The General Fund accounts for financial resources in use for operations.

C. Property, Plant and Equipment

The accounting and reporting treatment applied to property, plant and equipment associated with a fund are determined by its measurement focus. All governmental fund types are accounted for on a spending "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Property, plant and equipment used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on such property, plant and equipment.

All property, plant and equipment are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated property, plant and equipment are valued at their estimated fair value on the date donated.

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NOTES TO FINANCIAL STATEMENTS
(continued)
April 30, 1990

Note 1: Summary of Significant Accounting Policies (continued)

C. Property, Plant and Equipment (continued)

The General Fixed Assets Group of Accounts is not a fund. It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Taxpayer-assessed income, gross receipts, and sales taxes are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. Budgets and Budgetary Accounting

The Service follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to May 1, the Service issues a tentative operating budget prepared for the year commencing the following May 1. The operating budget includes proposed expenditures and means of financing them.

2. The Board of Director approves the budget.

3. Unused appropriations for all of the above annually budgeted funds lapse at the end of the year.

4. The budgeted amounts shown in these financial statements are the final authorized amounts.

F. 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 1 year of the date acquired by the Service. Cash equivalents are stated at cost plus compounded interest where applicable.

(continued on next page)

NOTES TO FINANCIAL STATEMENTS
(continued)
April 30, 1990

Note 1: Summary of Significant Accounting Policies (continued)

G. Accounts Receivable - Patient Fees

The Service uses the direct write-off method of providing for uncollectible accounts. Generally accepted accounting principles require a provision for doubtful accounts to value accounts receivable. The direct write-off method does not result in a material misstatement of the accounts receivable balance. The total accounts receivable written off during the year ended April 30, 1990 was $7,483.

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond April 30, 1990 are recorded as prepaid items.

I. Accumulated Compensated Absences

The Service employs one part-time employee who is ineligible for vacation and sick pay. Therefore, no accrual for compensated absences is presented.

J. Memorandum Only - Total Columns

Total columns on the general purpose financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, result of operations, and changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

K. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

Note 2: Deposits and Investments

The Millstadt Ambulance Service's cash and cash equivalent accounts have been categorized by the level of risk using the criteria set forth in GASB Statement 3, as described below:

Cash

At April 30, 1990, the carrying amount of the Service's deposits totaled $52,597. The bank balances of these deposits totaled $52,787 and have been categorized as follows:

(continued on next page)

NOTES TO FINANCIAL STATEMENTS
(continued)
April 30, 1990

Note 2: Deposits and Investments (continued)

	Bank balances
Category 1 Deposits which are insured or collateralized with securities held by the Service or its agent in the Service's name.	$52,787
Category 2 Deposits which are collateralized with securities held by the pledging financial institution's trust department or agent in the Service's name.	-
Category 3 Deposits which are uninsured or uncollateralized or for which the collateral is held by the pledging financial institution's trust department or agent but not in the Service's name.	-
Total deposits	$52,787

Note 3: General Fixed Assets and Changes in Fixed Assets

General fixed assets are recorded at cost, for valuation purposes only, with no provision for depreciation. The investment in fixed assets represents the Service's basis in the equity of general fixed assets.

Changes in General Fixed Assets

	Balance 4/30/89	Additions	Deletions	Balance 4/30/90
Building	$ 77,565	$ -	$ -	$ 77,565
Building improvements	23,026	-	-	23,026
Ambulances and equipment	95,484	3,090	-	98,574
	$196,075	$3,090	$ -0-	$199,165

Note 4: Property Taxes

The accompanying financial statements present an estimate of the current tax levies requested by the Village of Millstadt and the Millstadt Rural Fire Protection District based on prior assessed valuations and certain adjustments. They are recorded as deferred revenue by the Service until the taxing bodies actually remit the collections. The taxing entities are a conduit for the levy and collection of the tax, which is transferred to the Service.

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NOTES TO FINANCIAL STATEMENTS
(continued)
April 30, 1990

Note 4: Property Taxes (continued)

As of April 30, 1990, the property tax receivable balances consist of the following:

	Village of Millstadt	Millstadt Rural Fire Protection District	Total
1988 Levy - final due (includes uncollectible balances)	$ 373	$ 993	$ 1,366
1989 Levy - estimated	21,200	31,800	53,000
TOTALS	$21,573	$32,793	$54,366

Note 5: Long-Term Debt

The Service has no outstanding long-term debt.

Note 6: Donated Property

During the fiscal year ended April 30, 1989, the Service purchased the building used to house the Service's operations from the Union Fire Company for one dollar. For valuation purposes, the building has been recorded at $77,565 which includes the property's insured value plus legal and surveying fees.

Allison Knapp & Siekmann

CERTIFIED PUBLIC ACCOUNTANTS

May 23, 1990

Board of Directors
Millstadt Ambulance Service
Millstadt, Illinois

INDEPENDENT AUDITOR'S REPORT ON ADDITIONAL INFORMATION

Our report on our audit of the basic financial statements of the Millstadt Ambulance Service for the year ended April 30, 1990, appears on page 1. This audit was made for the purpose of forming an opinion on such financial statements taken as a whole. The additional schedules and tables, listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements for the year ended April 30, 1990, taken as a whole.

We also have previously audited, in accordance with generally accepted auditing standards, the Comparative Schedule of Expenditures by Function - General Fund for April 30, 1989, and the Schedule of Fixed Assets since April 30, 1980, and we expressed unqualified opinions on those financial statements. In our opinion, the information referred to above is fairly stated in all material respects in relation to the basic financial statements from which it has been derived.

Allison Knapp + Siekmann

Millstadt Ambulance Service
Millstadt, Illinois

COMPARATIVE SCHEDULE OF EXPENDITURES BY FUNCTION
GENERAL FUND

Years Ended April 30, 1990 and 1989

	1990	1989
EXPENDITURES		
General Government		
Salaries	$ 4,750	$ 4,514
FICA tax expense	358	350
Unemployment tax expense	203	24
Office supplies	885	918
Accounting and legal fees	1,100	900
Insurance	8,483	8,019
Miscellaneous	501	127
Total general government	16,280	14,852
Health and Welfare		
Medical supplies	1,917	1,637
Repairs	2,496	3,006
Motor fuel	1,221	1,108
Telephone	2,025	1,810
Education and training	1,450	722
Utilities	1,176	1,059
Dispatch fees	7,407	6,730
Bad debts	7,483	4,580
Personnel - contractual	20,549	20,923
Radio maintenance	2,465	1,819
Meetings and dinners	1,941	709
Maintenance manager	840	720
Outside ambulance service	-	100
Temporary personnel	-	590
Total health and welfare	50,970	45,513
Capital Outlay		
Purchase of property, plant and equipment	3,090	3,502
TOTAL EXPENDITURES	$ 70,340	$ 63,867

Millstadt Ambulance Service
Millstadt, Illinois

SCHEDULE OF EXPENDITURES- BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND

Year Ended April 30, 1990

	Budget	Actual
EXPENDITURES		
General Government		
Salaries	$ 6,000	$ 4,750
FICA tax expense	450	358
Unemployment tax expense	50	203
Office supplies	1,200	885
Accounting and legal fees	900	1,100
Insurance	11,000	8,483
Miscellaneous	473	501
Total general government	20,073	16,280
Health and Welfare		
Medical supplies	3,000	1,917
Repairs	9,000	2,496
Motor fuel	1,500	1,221
Telephone	2,200	2,025
Education and training	3,000	1,450
Uniforms	150	-
Utilities	1,500	1,176
Dispatcher fees	8,000	7,407
Bad debts	-	7,483
Personnel - contractual	27,000	20,549
Radio maintenance	3,000	2,465
Publication	100	-
Meetings and dinners	-	1,941
Maintenance manager	840	840
Temporary personnel	1,100	-
Total health and welfare	60,390	50,970
Capital Outlay		
Purchase of property, plant and equipment	10,000	3,090
Ambulance reserve	27,000	-
Total capital outlay	37,000	3,090
TOTAL EXPENDITURES	$117,463	$ 70,340

TABLE 1

Millstadt Ambulance Service
Millstadt, Illinois

SCHEDULE OF GENERAL FIXED ASSETS

Inception through April 30, 1990

EQUIPMENT - FISCAL YEAR 1980			
1 - G.E. mobile radio	$ 1,760		
6 - Pagers	1,794		
1 - G.E. mobile radio with dual head control	2,260		
6 - Pagers	1,794		
1 - Base radio and encoder	2,322		
Various under $500	1,299	$11,229	
IMPROVEMENTS		464	
Total fiscal year 1980			$ 11,693
EQUIPMENT - FISCAL YEAR 1981			
20 - G.E. pagers	5,980		
Various under $500	1,449		
Total fiscal year 1981			7,429
EQUIPMENT - FISCAL YEAR 1982			
8 - Pagers	2,260		
1 - G.E. controller and encoder	1,257		
1 - 1981 Ford ambulance (include trade-in)	28,754		
Various under $500	794		
Total fiscal year 1982			33,065
EQUIPMENT - FISCAL YEAR 1983			
Refrigerator, electric range and microwave oven	1,302		
Pagers	1,466		
Various under $500	747	3,515	
IMPROVEMENTS			
Roof	4,530		
Vacuum cleaner	499		
Oak cabinets and drawer	1,012		
Furnace	887		
Ceiling	2,243		
Carpeting	883		
New doors, windows, wall coverings, insulation and lights	8,004	18,058	
Total fiscal year 1983			21,573

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TABLE 1
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SCHEDULE OF GENERAL FIXED ASSETS
(continued)
Inception through April 30, 1990

EQUIPMENT - FISCAL YEAR 1984			
Copy machine	1,376		
Generator	968		
Typewriter	828		
Conference table and chairs	989		
Total fiscal year 1984			4,161
IMPROVEMENTS - FISCAL YEAR 1986			
Sign	595		
Total fiscal year 1986			595
EQUIPMENT - FISCAL YEAR 1987			
2 Encoders	500		
Various under $500	527		
Total fiscal year 1987			1,027
EQUIPMENT - FISCAL YEAR 1988			
1 - 1987 Modular ambulance, 1986 Ford chassis (include trade-in)	33,750		
1 - Stokes basket	245		
Various under $500	784	34,779	
IMPROVEMENTS - FISCAL YEAR 1988			
Fire alarm		1,452	
Total fiscal year 1988			36,231
BUILDING - FISCAL YEAR 1989		77,565	
EQUIPMENT - FISCAL YEAR 1989			
1 - Adult resuscitator	204		
Various under $500	75	279	
IMPROVEMENTS - FISCAL YEAR 1989			
Parking lot		2,457	
Total fiscal year 1989			80,301
EQUIPMENT - FISCAL YEAR 1990			
1 - Copier	1,595		
1 - Washing machine	515		
1 - Thermo door	930		
Various under $500	50		
Total fiscal year 1990			3,090
TOTAL GENERAL FIXED ASSETS			$199,165

TABLE 2

GOVERNMENT REVENUES BY SOURCE

	April 30, 1990	April 30, 1989	April 30, 1988	April 30, 1987
Patient fees	$33,500	$30,584	$32,210	$32,438
Property taxes	54,929	40,519	26,065	15,646
Donations and contributions	-	1,000	305	772
Recovery of bad debts	-	351	429	355
Interest earned	2,092	1,209	1,586	4,510
Miscellaneous	387	94	-	-
Reimbursements	-	-	-	-
TOTALS	$90,908	$73,757	$60,595	$53,721

Millstadt Ambulance Service
Millstadt, Illinois

GOVERNMENT REVENUES BY SOURCE

For the Last Ten Years

April 30, 1986	April 30, 1985	April 30, 1984	April 30, 1983	April 30, 1982	April 30, 1981
$29,967	$23,275	$19,470	$21,465	$19,527	$14,367
23,593	35,408	41,042	50,334	46,321	45,213
10	1,321	1,610	145	848	3,144
517	-	148	280	886	-
6,181	5,964	3,567	2,470	2,945	-
-	-	-	123	389	259
-	-	115	-	1,549	1,889
$60,268	$65,968	$65,952	$74,817	$72,465	$64,872

TABLE 3

Millstadt Ambulance Service
Millstadt, Illinois

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION

For the Last Ten Years

Fiscal Year Ending April 30,	General Government	Health and Welfare	Capital Outlay	Total
1990	$16,280	$50,970	$ 3,090	$70,340
1989	14,852	45,513	3,502	63,867
1988	21,707	42,678	35,447	99,832
1987	19,341	43,062	1,027	63,430
1986	17,525	48,298	595	66,418
1985	13,787	36,612	-	50,399
1984	13,994	22,192	4,161	40,347
1983	22,075	18,243	21,574	61,892
1982	12,243	14,733	27,779	54,755
1981	15,827	13,602	7,429	36,858

Allison Knapp & Siekmann

CERTIFIED PUBLIC ACCOUNTANTS

May 23, 1990

Board of Directors
Millstadt Ambulance Service
Millstadt, Illinois

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE RELATED MATTERS NOTED IN A FINANCIAL STATEMENT AUDIT CONDUCTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited the financial statements of the Millstadt Ambulance Service for the year ended April 30, 1990, and have issued our report thereon dated May 23, 1990.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit of the financial statements of the Millstadt Ambulance Service for the year ended April 30, 1990, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

The management of the Millstadt Ambulance Service is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

- Cash and Investments
- Receivables
- Property and Equipment
- Payables and Accrued Liabilities
- Fund Balance

For all of the control categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

The Service employs one employee who is responsible for all accounting functions. Because corrective action would be cost prohibitive, the Service has agreed to report the above as a reportable condition.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of the Board of Directors. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Allison Knapp & Siekmann

Allison Knapp & Siekmann

CERTIFIED PUBLIC ACCOUNTANTS

May 23, 1990

Board of Directors
Millstadt Ambulance Service
Millstadt, Illinois

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS ISSUED BY THE GAO

We have audited the financial statements of the Millstadt Ambulance Service as of and for the year ended April 30, 1990, and have issued our report thereon dated May 23, 1990.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Millstadt Ambulance Service is the responsibility of the Service's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Millstadt Ambulance Service's compliance with certain provisions of laws, regulations, contracts, and grants. However, it should be noted that our objective was not to provide an opinion on overall compliance with such provisions.

The results of our tests indicate that, with respect to the items tested, the Millstadt Ambulance Service complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Millstadt Ambulance Service had not complied, in all material respects, with those provisions.

This report is intended for the information of the Board of Directors. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Allison Knapp + Siekmann