FITCH-RONA EMS DISTRICT
VERONA, WISCONSIN

REQUIRED AUDIT COMMUNICATIONS
TO THE COMMISSIONERS

Year Ended December 31, 2025

Johnson Block & Company, Inc.
Certified Public Accountants
9701 Brader Way, Suite 202
Middleton, Wisconsin 53562
(608) 274-2002

FITCH-RONA EMS DISTRICT
VERONA, WISCONSIN

Year Ended December 31, 2025

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JBC
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CPAs

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

To the Commissioners
Fitch-Rona EMS District
Verona, Wisconsin

We have audited the financial statements of the Fitch-Rona EMS District as of and for the year ended December 31, 2025, and have issued our report thereon dated April 6, 2026. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated December 30, 2025, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of Fitch-Rona EMS District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate with you.

We have provided our findings regarding a material weakness over financial reporting, and other matters noted during our audit in a separate letter to you dated April 6, 2026.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

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Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Fitch-Rona EMS District is included in Note 1 to the financial statements. As described in Note 1 to the financial statements, Fitch-Rona EMS District changed accounting policies by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 102, *Certain Risk Disclosures* during the year ended December 31, 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments.

The most sensitive accounting estimate affecting the financial statements is:

- Management's estimate of the allowance for doubtful accounts is based on management's experience with collection rates in previous years.

We evaluated the factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. The uncorrected financial statement missstatments whose effects in the current and prior periods, as determined by management, are immmaterial, both individually and in the aggregate, to the financial statements taken as a whole are summarized on page 6. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though uncorrected misstatements are immaterial to the financial statements currently under audit.

Uncorrected and Corrected Misstatements (Continued)

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management and are attached in the appendix.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Fitch-Rona EMS District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated April 6, 2026.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with Fitch-Rona EMS District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Fitch-Rona EMS District's auditors.

This report is intended solely for the information and use of the Commissioners and management of Fitch-Rona EMS District and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
April 6, 2026

JBC
JOHNSON BLOCK
CPAs

COMMUNICATION OF MATERIAL WEAKNESSES

To the Commissioners
Fitch-Rona EMS District
Verona, Wisconsin

In planning and performing our audit of the basic financial statements of Fitch-Rona EMS District as of and for the year ended December 31, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered Fitch-Rona EMS District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of Fitch-Rona EMS District's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, significant deficiencies or material weaknesses may exist that have not been identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible*. The chance of the future event or events occurring is more than remote but less than likely.
- *Probable*. The future event or events are likely to occur.

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We consider the following deficiency in Fitch-Rona EMS District's internal control to be a material weakness:

2025-1 Material Audit Adjustments

Proper financial closing and year end reconciliation procedures should be in place to identify and adjust the financial records to ensure financial statements are fairly stated and in accordance with applicable standards. Material adjusting journal entries not prepared by the District prior to the audit or not otherwise provided by the District can be considered an internal control weakness if they are considered material to the financial statements.

During our audit procedures, we proposed audit adjustments, that, if not made, we feel would have resulted in the financial statements being misstated. We recommend the District review the year-end closing and reporting procedures for classification of fund balance and reversing prior year accruals. The auditor will continue to work with the District, providing information and training where needed, to make the District's personnel more knowledgeable about its responsibility for the financial statements.

The purpose of this communication, which is an integral part of our audit, is to describe for management and those charged with governance the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
April 6, 2026

FITCH-RONA EMS DISTRICT
VERONA, WISCONSIN

ADJUSTING JOURNAL ENTRIES

The proposed entries were accepted by Fitch-Rona EMS District. All of these changes are reflected properly in your audited financial statements. A copy of the adjusting entries is attached.

PASSED JOURNAL ENTRIES

Passed journal entries may occur due to transaction timing, industry practices or lack of overall significance. There were two potential (passed) journal entries identified in our audit that were not posted to the general ledger. The two potential (passed) journal entries are listed below.

Capitalization of group asset purchases:

Dr. Equipment and Vehicles	$25,560	
Cr. Computer Support		$11,496
Cr. Medical Equipment		$14,064

Clearing old items on the Oak Bank checking reconciliation:

Dr. Miscellaneous Expense	$3,034	
Cr. Cash		$3,034

CONCLUDING REMARKS

We would like to thank you for allowing us to serve you. We are committed to assisting you in the long-term financial success of Fitch-Rona EMS District and our comments are intended to draw to your attention issues which need to be addressed by the Fitch-Rona EMS District to meet its goals and responsibilities.

We will review the status of these comments during each audit engagement.

If you have any questions or comments regarding this communication or the financial statements, do not hesitate to contact us.

APPENDIX

Fitch-Rona EMS District
Adjusting Journal Entries
For the Year Ended December 31, 2025

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1001			
To adjust AR to actual. $16,400 adjustment made by client in 2025 backdated to 2022. Adjustment caused one AR account to increase and the other to decrease.			
1210	Accounts Receivable:1210 -+ A/R-Other	16,400.00	
1215	Accounts Receivable:1215 -+ A/R-External Vendor		16,400.00
Total		**16,400.00**	**16,400.00**
Adjusting Journal Entries JE # 1002			
Apply payment to correct AR account for Coating Place payment			
1205	Accounts Receivable:1205 -+ A/R-Contracted Events	400.00	
1210	Accounts Receivable:1210 -+ A/R-Other		400.00
Total		**400.00**	**400.00**
Adjusting Journal Entries JE # 1003			
Adjust AR accounts to agree muncipality amount to AR listing			
1230	Accounts Receivable:1230 -+ A/R-Municipalities	1,126.00	
1215	Accounts Receivable:1215 -+ A/R-External Vendor		1,126.00
Total		**1,126.00**	**1,126.00**
Adjusting Journal Entries JE # 1004			
Remove invoices billed to the municipalities for 2026 but recorded in AR and revenue in 2025			
4030	City of Fitchburg- Op	725,314.50	
4040	City of Verona - Op	366,081.50	
4050	Town of Verona- Op	46,745.50	
1230	Accounts Receivable:1230 -+ A/R-Municipalities		1,138,141.50
Total		**1,138,141.50**	**1,138,141.50**
Adjusting Journal Entries JE # 1005			
To reverse prior year accruals for WRS retirement, accrued payroll, and FICA			
2130	WI Retirement System Payable	45,219.72	
2135	Accrued Payroll	69,174.36	
2136	Accrued FICA	5,547.67	
6000	Salaries Expense		37,145.35
6010	Overtime Expense		32,029.01
6035	Staff MC/FICA Exp		5,547.67
6040	Retirement Fund Expense		45,219.72
Total		**119,941.75**	**119,941.75**
Adjusting Journal Entries JE # 1006			
To tie out begining fund balance + record interest income for December 2025			
3000	Equity	567.38	
3000	Equity	7,267.42	
4003	Interest Income		7,834.80
Total		**7,834.80**	**7,834.80**
Adjusting Journal Entries JE # 1007			
To adjust inventory at year end to actual.			
5020	Medical Supplies	53,066.80	
1300	Inventory		53,066.80
Total		**53,066.80**	**53,066.80**
Adjusting Journal Entries JE # 1008			
To adjust run fees receivable to match the aging reports			
4000	Run Income Current Year	253,340.10	
1202	AR Other Asset		179,255.80
4100	Patient Refunds		6,550.84
6550.1	Misc:Patient overpayment		67,533.46
Total		**253,340.10**	**253,340.10**

Fitch-Rona EMS District
Adjusting Journal Entries
For the Year Ended December 31, 2025

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1009			
To adjust deferred revenue to actual			
2610	Deferred Run Revenue	127,184.23	
4000	Run Income Current Year		127,184.23
Total		**127,184.23**	**127,184.23**
Adjusting Journal Entries JE # 1010			
To adjust fund balance accounts to actual			
1110	Retained Earnings	427,275.65	
3001	Nonspendable Inventory	53,066.17	
3004a	Restricted FB	17,834.00	
3008	Assigned-Contract Legal Fee	6,281.00	
3010	Assigned-Ambulance Purchace	9,097.46	
3004	Restricted-FAP		229,105.88
3007	Nonspendable-Prepaid Items		24,835.84
3009	Assigned-Sick Leave Accumulatio		259,612.56
Total		**513,554.28**	**513,554.28**
Adjusting Journal Entries JE # 1011			
To gross up run revenues for bad debt write-offs			
4000	Run Income Current Year	19,589.39	
6500	Bad Debt Expense	769,865.38	
4000	Run Income Current Year		769,865.38
6500	Bad Debt Expense		19,589.39
Total		**789,454.77**	**789,454.77**
Adjusting Journal Entries JE # 1012			
To move FAP expenditures to FAP expense account			
6540	FAP expenditures	13,747.98	
6150	Staff Training		742.12
6155	Intern Program		1,548.00
6180	Subscriptions & Dues		150.00
6200	Furnish, facility		1,307.86
6270	Medical Equipment		10,000.00
Total		**13,747.98**	**13,747.98**

FITCH-RONA EMS DISTRICT
101 Lincoln Street
Verona, WI 53593

April 6, 2026

Johnson Block & Company, Inc.
9701 Brader Way, Suite 202
Middleton, Wisconsin 53562

This representation letter is provided in connection with your audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Fitch-Rona EMS District, which comprise the respective financial position as of December 31, 2025, and the related changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements of the various opinion units are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of April 6, 2026:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 30, 2025, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. The financial statements referred to above have been fairly presented in accordance with U.S. GAAP and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
3. We acknowledge our responsibility for the design, implementation, and maintenance of the system 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.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of U.S. GAAP.
6. All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.

8. The effects of uncorrected misstatements summarized in the required communication letter and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
9. We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
10. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
11. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
12. All funds and activities are properly classified.
13. All funds that meet the quantitative criteria in Government Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
14. All net position components and fund balance classifications have been properly reported and if applicable, approved.
15. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
16. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
17. All interfund and intra-entity transactions and balances have been properly classified and reported.
18. Special items and extraordinary items have been properly classified and reported.
19. Deposit and investment risks have been properly and fully disclosed.
20. Capital assets, including infrastructure assets and right-to-use assets, are properly capitalized, reported, and if applicable, depreciated or amortized.
21. All required supplementary information is measured and presented within the prescribed guidelines.
22. Nonexchange and exchange financial guarantees, either written or oral, under which it is more likely than not that a liability exists, have been properly recorded, or if we are obligated in any manner, are disclosed.
23. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
24. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
25. We have a process to track the status of audit findings and recommendations.
26. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
27. With regard to items reported at fair value:
    a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
    b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
    c. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
    d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

28. With respect financial statement preparation and maintenance of fixed asset listing, we have performed the following:
    a. Made all management decisions and performed all management functions;
    b. Assigned a competent individual to oversee the services;
    c. Evaluated the adequacy of the services performed;
    d. Evaluated and accepted responsibility for the result of the service performed; and
    e. Established and maintained controls, including a process to monitor the system of internal control.
29. With regard to pensions and OPEB:
    a. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
    b. Increases in benefits, elimination of benefits and all similar amendments have been disclosed in accordance with U.S. GAAP and are included in the most recent actuarial valuation, or disclosed as a subsequent event.
30. We have conducted a comprehensive risk assessment and disclosed all material concentrations and constraints in accordance with GASB Statement No. 102, *Certain Risk Disclosures*. These disclosures provide sufficient detail to enable users of financial statements to understand that nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact associated with the concentration or constraint, if applicable.
31. We have evaluated the concentrations and constraints, including those that occur subsequent to the statement of net position date but before the financial statements are issued and have been properly disclosed in the financial statements as subsequent events.
32. We have reviewed, approved, and taken responsibility for the financial statements and related notes and acknowledge the auditor's role in the preparation of this information.

Information Provided

33. We have provided you with:
    a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, summaries of actions of recent meetings for which minutes have not yet been prepared, and other matters;
    b. Additional information that you have requested from us for the purpose of the audit; and
    c. Unrestricted access to persons within the entity and others from whom you determined it necessary to obtain audit evidence.
34. All transactions have been recorded in the accounting records and are reflected in the financial statements.
35. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
36. We have provided to you our evaluation of the entity's ability to continue as a going concern, including significant conditions and events present, and we believe that our use of the going concern basis of accounting is appropriate.
37. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
    a. Management;
    b. Employees who have significant roles in internal control; or
    c. Others where the fraud could have a material effect on the financial statements.
38. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others.

39. We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
40. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
41. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, abuse or waste that you have reported to us.
42. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
43. We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements* which codifies FASB Accounting Standards Codification™ (ASC) 450, *Contingencies*, and we have not consulted a lawyer concerning litigation, claims, or assessments.
44. We have disclosed to you the identity of all the entity's related parties and the nature of all the related party relationships and transactions of which we are aware.
45. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
46. The Fitch-Rona EMS District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, and deferred inflows of resources.
47. We have disclosed to you all guarantees, whether written or oral, under which the Fitch-Rona EMS District is contingently liable.
48. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
49. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
50. There are no:
    a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
    b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.
    c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
51. The Fitch-Rona EMS District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
52. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
53. Provisions for uncollectible receivables have been properly identified and recorded.

54. The Fitch-Rona EMS District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
55. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
56. The significant judgements made in making the accounting estimates have taken into account all relevant information of which we are aware.
57. We have consistently and appropriately selected and applied methods, assumptions, and data when making accounting estimates.
58. There have been no cybersecurity breaches or other cyber events whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or otherwise considered when preparing the financial statements.
59. With respect to the budgetary comparison information, Local Retiree Life Insurance Fund schedules, and the Wisconsin Retirement System schedules accompanying the financial statements:
    a. We acknowledge our responsibility for the presentation of the budgetary comparison information, Local Retiree Life Insurance Fund schedules, and the Wisconsin Retirement System schedules in accordance with U.S. GAAP.
    b. We believe the budgetary comparison information, Local Retiree Life Insurance Fund schedules, and the Wisconsin Retirement System schedules, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
    c. The methods of measurement or presentation have not changed from those used in the prior period.

Patrick Anderson EMS Chief

Signature and Title

Signature and Title