CENTRAL MAINE HIGHLANDS FIRE/EMS DISTRICT #1 (THE DISTRICT)
Management Representation Letter

July 2 2026

Wadman C.P.A.'s, PLLC
P.O. Box 889
Ellsworth, Maine 04605

We are providing this letter in connection with your audit of the financial statements of the **Central Maine Highlands Fire/EMS District #1 (the District)** as of **June 30, 2025** and for the fiscal year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position of the business-type activities and each major fund of the **Central Maine Highlands Fire/EMS District #1 (the District)** and the respective changes in financial position and cash flows, where applicable, in conformity with U.S. generally accepted accounting principles. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with the U.S generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing and maintaining effective internal control, and preventing and detecting fraud.

We confirm to the best of our knowledge and belief, as of and for the fiscal year then ended **June 30, 2025**, the following representations made to you during your audit.

1. The financial statements referred to above are fairly presented in conformity with U.S. generally accepted accounting principles and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.

2. We have made available to you all -

    a. Financial records and related data.

    b. Minutes of meetings of the Board of Directors, or summaries of actions of recent meetings for which minutes have not yet been prepared.

3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

4. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.

5. We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

6. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.

7. We have no knowledge of any fraud or suspected fraud affecting the entity involving:

   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.

8. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analyst, regulators, or others.

9. The **Central Maine Highlands Fire/EMS District #1 (the District)** has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

10. The following, if any, have been properly recorded or disclosed in the financial statements:

    a. Related party transactions, including revenues, expenditures/ expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
    b. Guarantees, whether written or oral, under which the **Central Maine Highlands Fire/EMS District #1 (the District)** is contingently liable.

    c. All accounting estimated, (including fair value measurements), that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates and measurements. We believe the estimates and measurements are reasonable in the circumstances, consistently applied, and adequately disclosed.

11. We are responsible for the compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.

12. There are no -

    a. Violations or possible violations of budget ordinances, or laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effect should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.

    b. Unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with Financial Accounting Standards Board (FASB) Statement No. 5, *Accounting for Contingencies*.

    c. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by FASB No.5.

d. Reservations or designations of fund equity that were not properly authorized and approved.

13. As part of your audit, you prepared the draft financial statements and related notes and, if applicable, Schedule of Expenditures of Federal Awards. We have designated a competent employee to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.

14. The **Central Maine Highlands Fire/EMS District #1 (the District)** has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

15. The **Central Maine Highlands Fire/EMS District #1 (the District)**, has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

16. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.

17. The financial statements properly classify all funds and activities.

18. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

19. Net assets components (invested in capital assets, net of related debt; restricted; and unrestricted) and fund balance reserves and designations are properly classified and, if applicable, approved.

20. Provisions for uncollectible receivables have been properly identified and recorded.

21. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

22. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

23. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

24. Deposits and investment securities are properly classified as to risk.

25. Capital assets, including infrastructure assets, are properly capitalized, reported, and, if applicable, depreciated.

26. Required supplementary information (RSI) is measured and presented within prescribed guidelines.

To the best of our knowledge and belief, no events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustments to or disclosure in the aforementioned financial statements.

Signed: ____________________

Title: Presdent BOD