

**Cupit, Milligan,
Ogden & Williams**
Certified Public Accountants

Shareholders
Edward R. Cupit, CPA (1943-2010)
Ronald A. Milligan, (1949-2022)
Melvin L. Williams, CPA

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December 19, 2024

To the Board of Directors
Regional Emergency Medical Services Authority

We have audited the consolidated financial statements of Regional Emergency Medical Services Authority ("REMSA"), and subsidiary, as of and for the year ended June 30, 2024, and have issued our report thereon dated December 19, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Consolidated Financial Statement Audit

As communicated in our engagement letter dated November 1, 2024, our responsibility, as described by professional standards, is to form and express an opinion about whether the consolidated 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 consolidated 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 consolidated financial statements are free of material misstatement. An audit of consolidated financial statements includes consideration 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 Organization's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Organization 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 to you.

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. We have performed certain non-attest services for REMSA which create a threat to our independence; however, we believe that safeguards put into place reduce that threat to an acceptable level.

Significant Risks Identified

In accordance with generally accepted auditing standards, we are required to identify significant risks related to the audit of REMSA. A significant risk is a risk that requires special audit consideration because of the likelihood and magnitude of a potential misstatement. Significant risks often relate to material unusual transactions and judgmental matters and may include fraud risks.

We have identified the following significant risks related to the audit of REMSA:

- Improper revenue recognition;
- Management override of controls; and
- Donated equipment may be improperly valued.

We identified these risks based on our audit planning procedures which included inquiries of management and reading the minutes of the board of directors' meetings. Due to the risk of material misstatement, these risks required special audit consideration. Based on our audit procedures, we did not detect any material misstatements with respect to these risks. Additionally, we did not detect any instances of management override of controls.

Qualitative Aspects of the Organization'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 REMSA is included in Note 1 to the consolidated financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended June 30, 2024. 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

Accounting estimates are an integral part of the consolidated 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 consolidated financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are the estimates of patient service revenue and the allocation of functional expenses.

- Patient service revenue is recognized only to the extent that it is collectible which includes consideration of both the payer's intent and ability to pay. Additionally, revenue is limited by both explicit and implicit price concessions. These factors require management to make significant estimates and judgments. Management relies on contracts with third party payers and analysis of historical collection rates by payer group in determining the appropriate amounts of revenue to recognize.
- Functional expenses that can be identified with a specific program are applied directly to their natural expense classification. Non-specific costs have been allocated among the programs and supporting services benefited on the basis of actual expenditures and on estimates used by management. We evaluated the key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the consolidated financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to consolidated financial statement users. We noted no sensitive disclosures in REMSA's consolidated financial statements.

Difficulties Encountered during the Audit

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

Regional Emergency Medical Services Authority
Communication to Board of Directors
December 19, 2024

Corrected and Uncorrected Misstatements

For purposes of this communication, professional standards 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 communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the consolidated financial statements taken as a whole. As of result of our audit procedures, there were no misstatements reported to management that were not corrected.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management. None of the misstatements detected by us as a result of our audit procedures were material.

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 REMSA's consolidated 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 representations from management that are included in the attached management representation letter dated December 19, 2024.

Management's Consultations with Other Accountants

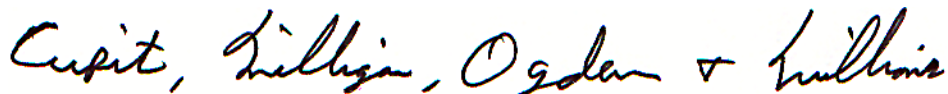
In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with REMSA, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating conditions affecting REMSA, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as REMSA's auditors.

This report is intended solely for the information and use of the Board of Directors and management of REMSA and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



Cupit, Milligan, Ogden & Williams, CPA's
Reno, Nevada
December 19, 2024



December 19, 2024

Cupit, Milligan Ogden & Williams, CPAs
1695 Meadow Wood Lane, Suite 100
Reno, Nevada 89502

Dear Mel,

This representation letter is provided in connection with your audit of the consolidated financial statements of Regional Emergency Medical Services Authority and subsidiary (the Organization), which comprise the consolidated statement of financial position as of June 30, 2024, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the consolidated financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (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 such 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.

Except where otherwise stated below, immaterial matters less than \$250,000 collectively are not considered to be exceptions that require disclosure for the purpose of the following representations. This amount is not necessarily indicative of amounts that would require adjustment to or disclosure in 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 December 19, 2024:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 1, 2024, for the preparation and fair presentation of the consolidated financial statements in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the consolidated financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.

- We have complied with all contractual agreements, grants, and donor restrictions.
- We have accurately presented the Organization's position regarding taxation and tax-exempt status.
- The bases used for allocation of functional expenses are reasonable and appropriate.
- We have included in the consolidated financial statements all assets and liabilities under the Organization's control.
- We have designed, implemented, and maintained adequate internal controls over the receipt and recording of contributions.
- All lease contracts that should have been recorded have been captured. Right-of-use assets and lease liabilities are properly recognized on the consolidated financial statements in accordance with Accounting Standards Codification (ASC) 842, Leases.
- We have adhered to the five components of revenue recognition under Accounting Standards Codification (ASC) 606, Revenue from Contracts with Customers to the best of our ability.
- We are in agreement with the adjusting journal entries you have recommended and they have been posted to the Organization's accounts.
- Methods and significant assumptions used by management to determine fair values, their consistency in application, and the completeness and adequacy of fair value information for consolidated financial statement measurement and disclosure purposes are appropriate.
- With respect to the financial statement and tax return preparation services performed by you, and any other non-attest service performed by you, we have:
 - Made all management decisions and performed all management functions.
 - Assigned a competent individual to oversee the services.
 - Evaluated the adequacy of the services performed.
 - Evaluated and accepted responsibility for the results of the services performed.
 - Established and maintained internal controls, including monitoring ongoing activities.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the consolidated financial statements, such as records, documentation, and other matters.
 - Additional information that you have requested from us for the purpose of the audit.
 - Unrestricted access to persons within the Organization from whom you determined it necessary to obtain audit evidence.
 - Minutes of the meetings of the governing board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- All material transactions have been recorded in the accounting records and are reflected in the consolidated financial statements.
- We have disclosed to you the results of our assessment of the risk that the consolidated financial statements may be materially misstated as a result of fraud
- We have no knowledge of any fraud or suspected fraud that affects the Organization and involves:
 - Management,

- Employees who have significant roles in internal control, or
- Others where the fraud could have a material effect on the consolidated financial statements.
- We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization's consolidated financial statements communicated by employees, former employees, grantors, regulators, or others.
- We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
- We have disclosed to you all known actual or possible litigation, claims, assessments whose effects should be considered when preparing the consolidated financial statements.
- We have disclosed to you the identity of the Organization's related parties and all the related party relationships and transactions of which we are aware.
- The Organization 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, except as disclosed to you.
- We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.
- Regional Emergency Medical Services Authority is an exempt organization under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the Organization's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.

Signed: Doran Walker

Signed: Ben Auplet

Title: CFO

Title: CEO and PRESIDENT