

**Regional Emergency Medical  
Services Authority**

**Agreed-Upon Procedures  
Related to  
Franchise Area Average Bill**

**For the Year Ended June 30, 2024**

### Independent Accountant's Report on Applying Agreed-Upon Procedures

Board of Directors, Regional Emergency Medical Services Authority and  
District Health Officer:

We have performed the procedures described in Schedule A, which were agreed to by the District Health Officer and REMSA (specified parties), solely to assist you with respect to the Franchise Area Average Bill for the year ended June 30, 2024. REMSA's management is responsible for the organization's records. This agreed upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described either for the purpose for which this report has been requested or for any other purpose.

Our procedures are described in Schedule A, and our findings are described in Schedules B and C.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, perform an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the specified elements, accounts, or items. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the use of the District Health Officer and REMSA and is not intended to be and should not be used by anyone other than those specified parties.

*Cupit, Milligan, Ogden & Williams*

Reno, Nevada  
December 19, 2024

**Regional Emergency Medical Services Authority  
Agreed-Upon Procedures  
For the Year Ended June 30, 2024**

**Schedule A**

The following represents the agreed-upon procedures performed on the REMSA Schedule of Franchise Area Average Bill (Schedule) for the year ended June 30, 2024:

- Recalculate and foot the schedule for ground transports to clerically prove mathematical integrity of the schedule.
- Randomly select three months in the year ended June 30, 2024.
- Trace amounts from the schedule to REMSA's monthly reports for the selected months. These steps will tie the total runs and the total revenue dollars to REMSA's monthly accounts receivable reports.
- Randomly select six days in each of the selected months.
- Tests will be performed on excluded ground transports for each of the test days selected.
- For the test days selected, all excluded items will be subjected to testing for indication that they were properly excluded from the schedule in accordance with the franchise agreement.

**Regional Emergency Medical Services Authority**  
**Sample of Ground Transports**  
**Excluded from Franchise Area Average Bill Computation**  
**June 30, 2024**

**Schedule B**

<b>Service Date</b>	<b>Incident Number</b>	<b>Origination</b>	<b>Destination</b>	<b>Reason for Exclusion</b>
2023-10-02	275059-23	Renown Regional Medical Center	Seven Hills Behavioral Health Henderson, NV 89052	LDT
2023-10-02	275082-23	South Lyon Medical Center Yerington, NV 89447	Renown Regional Medical Center	SCT LDT
2023-10-02	275327-23	Renown South Meadows Medical Center	Renown Regional Medical Center	SCT
2023-10-02	275324-23	Atlantic Aviation Reno, NV 89502	Carson Tahoe Regional Medical Center	LDT
2023-10-02	275925-23	Northern Nevada ER at McCarran NW Reno, NV 89503	Renown Regional Medical Center	SCT
2023-10-02	275153-23	Carson Tahoe Regional Medical Center	Renown Regional Medical Center	SCT LDT
2023-10-02	275343-23	Renown Regional Medical Center	Fernley Estates, Fernley, NV 89408	LDT
2023-10-04	277013-23	South Lyon Medical Center Yerington, NV 89447	Renown Regional Medical Center	LDT
2023-10-04	277131-23	Renown South Meadows Medical Center	Renown Regional Medical Center	SCT
2023-10-04	277142-23	Renown Regional Medical Center	Battle Mountain, NV 89820	LDT
2023-10-04	277196-23	Northern Nevada Medical Center	Northern Nevada Sierra Medical Center	SCT
2023-10-04	277368-23	Northern Nevada Medical Center	Mallory Behavioral Health Carson City, NV 89703	LDT
2023-10-04	277278-23	Renown Regional Medical Center	Vibra Hospital Folsom, CA 95630	LDT
2023-10-16	289056-23	Northern Nevada ER Spanish Springs, NV 89436	Northern Nevada Medical Center	SCT
2023-10-16	289060-23	Northern Nevada ER at McCarran NW Reno, NV 89503	Northern Nevada Sierra Medical Center	SCT
2023-10-16	289207-23	Northern Nevada Medical Center	Residence in Herlong, CA 96113	LDT
2023-10-16	289261-23	Northern Nevada Sierra Medical Center	Renown Regional Medical Center	SCT
2023-10-24	297033-23	Atlantic Aviation Reno, NV 89502	Renown Regional Medical Center	SCT
2023-10-24	297100-23	Renown Regional Medical Center	Eastern Plumas Hospital, Loyalton, CA 96118	LDT
2023-10-24	297137-23	Renown Regional Medical Center	Seven Hills Behavioral Health Henderson, NV 89052	LDT
2023-10-24	297151-23	Renown Regional Medical Center	Saint Mary's Regional Medical Center	SCT
2023-10-24	297158-23	Northern Nevada Medical Center	Carson Tahoe Behavioral Health	LDT
2023-10-24	297189-23	Renown South Meadows Medical Center	Mallory Behavioral Health Carson City, NV 89703	LDT
2023-10-24	297237-23	Northern Nevada Sierra Medical Center	Mercy San Juan Hospital Carmichael, CA 95608	SCT LDT
2023-10-24	297248-23	Renown Regional Medical Center	Battle Mountain General Hospital, NV 89820	LDT
2023-10-27	300214-23	Renown Regional Medical Center	Residence in Susanville, CA 96130	LDT
2023-10-27	300322-23	Renown Regional Medical Center	Assisted Living Facility in Fernley, NV 89408	LDT
2023-10-31	304124-23	Renown South Meadows Medical Center	Mallory Behavioral Health Carson City, NV 89703	LDT
2023-10-31	304172-23	Renown Regional Medical Center	Mountain View Health Carson City, NV 89701	LDT
2023-10-31	304177-23	Saint Mary's Regional Medical Center	Renown Regional Medical Center	SCT
2023-10-31	304378-23	Northern Nevada ER Spanish Springs, NV 89436	Northern Nevada Medical Center	SCT
2024-02-10	041074-24	Saint Mary's Regional Medical Center	Renown Regional Medical Center	SCT
2024-02-10	041086-24	Northern Nevada ER Spanish Springs, NV 89436	Northern Nevada Medical Center	SCT
2024-02-10	041103-24	Renown South Meadows Medical Center	Mallory Behavioral Health Carson City, NV 89703	LDT
2024-02-10	041111-24	Renown Regional Medical Center	Carson Tahoe Care Center Carson City, NV 89703	LDT
2024-02-10	041290-24	Northern Nevada ER Spanish Springs, NV 89436	Saint Mary's Regional Medical Center	SCT
2024-02-10	041294-24	Northern Nevada ER at McCarran NW Reno, NV 89503	Northern Nevada Medical Center	SCT
2024-02-11	042150-24	Renown Regional Medical Center	Eastern Plumas Healthcare, Portola, CA 96122	LDT
2024-02-24	055067-24	Northern Nevada Medical Center	Shriners Children's Hospital, Sacramento, CA 95817	LDT
2024-02-24	055229-24	Renown Regional Medical Center	Stanford Medical Center Palo Alto, CA 94305	LDT
2024-02-24	054358-24	Humboldt General Hospital, Winnemucca, NV 89445	Renown Regional Medical Center	SCT LDT
2024-02-25	056137-24	Renown Regional Medical Center	Renown South Meadows Medical Center	SCT
2024-02-25	056163-24	Northern Nevada Medical Center	Carson Tahoe Behavioral Health	LDT
2024-02-25	056344-24	Northern Nevada Medical Center	Carson Tahoe Behavioral Health	LDT
2024-02-25	056368-24	Renown Regional Medical Center	Mallory Behavioral Health Carson City, NV 89703	LDT
2024-02-26	057172-24	Renown Regional Medical Center	Assisted Living Facility in Susanville, CA 96130	LDT
2024-02-26	057262-24	Banner Churchill Community Hospital, Fallon, NV 89406	Renown Regional Medical Center	LDT
2024-02-27	057318-24	South Lyon Medical Center Yerington, NV 89447	Renown Regional Medical Center	SCT LDT
2024-02-27	058045-24	Life Care Center of Reno, NV 89511	South Lyon Medical Center Yerington, NV 89447	LDT
2024-02-27	058173-24	Renown Regional Medical Center	Residence in Fall River Mills, CA 96028	LDT
2024-02-27	058232-24	Renown Regional Medical Center	Residence in Schurz, NV 89427	LDT
2024-06-06	158113-24	Renown Regional Medical Center	Lassen Nursing & Rehabilitation, Susanville, CA 96130	LDT
2024-06-06	158264-24	Renown Regional Medical Center	Carson Tahoe Behavioral Health	LDT
2024-06-07	159053-24	Northern Nevada ER Spanish Springs, NV 89436	Northern Nevada Sierra Medical Center	SCT
2024-06-07	159067-24	Renown South Meadows Medical Center	Renown Regional Medical Center	SCT
2024-06-07	159241-24	Northern Nevada Sierra Medical Center	Renown Regional Medical Center	SCT
2024-06-07	159351-24	Renown South Meadows Medical Center	Renown Regional Medical Center	SCT
2024-06-07	159304-24	Saint Mary's Regional Medical Center	Renown Regional Medical Center	SCT
2024-06-07	159396-24	Renown South Meadows Medical Center	Renown Regional Medical Center	SCT
2024-06-14	166177-24	Renown Regional Medical Center	Vibra Hospital Folsom, CA 95630	LDT
2024-06-14	166353-24	Renown South Meadows Medical Center	Renown Regional Medical Center	SCT
2024-06-14	166404-24	Northern Nevada ER Spanish Springs, NV 89436	Northern Nevada Medical Center	SCT
2024-06-15	167009-24	Northern Nevada ER at McCarran NW Reno, NV 89503	Northern Nevada Medical Center	SCT
2024-06-15	167100-24	Northern Nevada Sierra Medical Center	Renown Regional Medical Center	SCT
2024-06-15	167216-24	Renown Regional Medical Center	Residence in Susanville, CA 96130	LDT
2024-06-15	167255-24	Carson Tahoe Regional Medical Center	Renown Regional Medical Center	SCT LDT

**Regional Emergency Medical Services Authority  
Sample of Ground Transports  
Excluded from Franchise Area Average Bill Computation  
June 30, 2024**

**Schedule B**

<b>Service Date</b>	<b>Incident Number</b>	<b>Origination</b>	<b>Destination</b>	<b>Reason for Exclusion</b>
2024-06-17	169166-24	Renown Regional Medical Center	Ormsby Post Acute Rehab, Carson City, NV 89703	LDT
2024-06-17	169182-24	Renown South Meadows Medical Center	Southern Inyo Hospital, Lone Pine, CA 93545	LDT
2024-06-17	169212-24	Renown Regional Medical Center	High Sierra State Prison, Susanville, CA 96130	LDT
2024-06-17	169299-24	Tahoe Forest Hospital Truckee, CA 96161	Renown Regional Medical Center	SCT LDT
2024-06-28	180165-24	Renown Regional Medical Center	Highland Manor, Fallon, NV 89406	LDT
2024-06-28	180290-24	Renown Regional Medical Center	Highland Manor, Fallon, NV 89406	LDT

**Regional Emergency Medical Services Authority  
Findings - Exception Noted  
June 30, 2024**

**Schedule C**

During the course of applying the agreed-upon procedures as described in Schedule A, the following exceptions were noted:

<b>Service Date</b>	<b>Run No.</b>	<b>Origination</b>	<b>Destination</b>	<b>Exception</b>
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No exceptions were noted.