



AGENDA

LOS ANGELES REGIONAL INTEROPERABLE COMMUNICATIONS SYSTEM AUTHORITY (“AUTHORITY”)

BOARD OF DIRECTORS MEETING

Thursday, May 7, 2026, ■ 9:00 a.m.

LA-RICS Headquarters
2525 Corporate Pl., Suite 200,
Large Conference Room
Monterey Park, CA 91754

Microsoft Teams Meeting Link for the Public: [Click here to join the meeting.](#)

Call-in Number for the Public:

Public may submit a Public Comment during the meeting to the Board by accessing the Microsoft Teams Meeting Link above or by the Call-In Telephone Number below.

Telephone Number: (323) 886-6924

Conference ID: 793-521-161#

AGENDA POSTED: April 30, 2026

Complete agendas are available on the Authority’s website at <http://www.la-rics.org>.

MEMBERS		ALTERNATES	
1.	Fesia Davenport , CEO County of Los Angeles Chief Executive Office	1.	Leslie Luke , Deputy Director, Office of Emergency Management County of Los Angeles Chief Executive Office
2.	Anthony Marrone (Chair) , Fire Chief County of Los Angeles Fire Department	2.	Michael Inman , Deputy Fire Chief County of Los Angeles Fire Department
3.	Robert Luna (Vice-Chair) , Sheriff County of Los Angeles Sheriff’s Department	3.	Marshall Yelverton , Captain County of Los Angeles Sheriff’s Department
4.	Richard Tadeo , Director, EMS Agency County of Los Angeles Department of Health Services	4.	Jacqueline Rifenburg , Assistant Director, EMS Agency County of Los Angeles Department of Health Services
5.	Michael Alegria , Fire Chief (Avalon) Los Angeles Area Fire Chiefs Association	5.	Michael Browne , Acting Fire Chief (West Covina) Los Angeles Area Fire Chiefs Association
6.	Scott Wiese , Police Chief (Monterey Park) Los Angeles County Police Chief’s Association	6.	Gustavo Jimenez , Police Captain (Monterey Park) Los Angeles County Police Chief’s Association
7.	Joshua Nelson , City Manager (City of Industry) California Contract Cities Association	7.	Marcel Rodarte , Executive Director California Contract Cities Association
8.	Ric Walczak , Police Chief At-Large Seat #3 (City of Covina Police Department)	8.	Antonio Zavala , Lieutenant At-Large Seat #3 (City of Covina Police Department)
9.	Mark Fronterotta , Police Chief At-Large Seat #2 (City of Inglewood Police Department)	9.	Cardell Hurt , Captain At-Large Seat #2 (City of Inglewood Police Department)
10.	Brandon Coatney , Deputy Fire Chief At-Large Seat #4 (City of La Verne Fire Department)	10.	Vacant At-Large Seat #4 (City of La Verne Fire Department)

OFFICERS
Scott Edson , LA-RICS Executive Director
Oscar Valdez , County of Los Angeles, Auditor-Controller
Elizabeth Buenrostro Ginsberg , County of Los Angeles, Treasurer and Tax Collector



NOTE: ACTION MAY BE TAKEN ON ANY ITEM IDENTIFIED ON THE AGENDA

- I. CALL TO ORDER**
- II. ANNOUNCE QUORUM – ROLL CALL**
- III. APPROVAL OF MINUTES – (A)**
 - A.** March 5, 2026 – Regular Minutes
Agenda Item A
- IV. PUBLIC COMMENTS –**
- V. CONSENT CALENDAR – NONE**
- VI. REPORTS (B – D)**
 - B.** Director’s Report – Scott Edson
 - C.** Joint Operations and Technical Committee Chair’s Report – NONE
 - D.** Finance Committee Chair’s Report – NONE
- VII. DISCUSSION ITEMS (E – G)**
 - E.** Financial Statements and Independent Auditors Report for The Fiscal Year Ending June 30, 2025 – BCA Watson Rice LLP
Agenda Item E
 - F.** Land Mobile Radio Network Operations Status and Issues – Ted Pao
Agenda Item F
 - G.** Outreach Update – Lt. Joe F. Dominguez
Agenda Item G



VIII. ADMINISTRATIVE MATTERS (H - I)

H. DELEGATED AUTHORITY TO THE EXECUTIVE DIRECTOR TO ACCEPT GOODS, SERVICES, SOFTWARE, AND EQUIPMENT ON A GRATIS BASIS

It is recommended that your Board:

1. Delegate authority to the Executive Director to execute receipts between the Authority and third parties, in substantially similar form to the **Enclosure**, to allow the Authority to accept donated goods, services, software, and equipment as well as donated installation and maintenance services, as applicable, on a gratis basis, for the purposes of achieving and furthering first responders and public safety's interoperability in the region.
2. Delegate authority to the Executive Director to amend the receipts as well as any other agreements, including but not limited to, site access agreements, permits to enter, lease permits, equipment license agreements, or any other ancillary documentation necessary to accept, install, operate, and/or maintain equipment donated from third parties, on a gratis basis, in furtherance of first responder and public safety interoperability in the region.
3. Direct the Executive Director to provide a quarterly report to the Board listing what the Authority has accepted in donated goods, services, software, equipment, etc. as well as donated installation and maintenance services, and from which third parties.

Agenda Item H

I. ACCEPT 2023 URBAN AREAS SECURITY INITIATIVE (UASI) FUNDS – FIRST AMENDMENT

It is recommended that your Board:

1. Accept supplemental funds under this First Amendment to the existing Sub-Recipient Agreement for a budget increase of \$300,000 from the Fiscal Year 2023 UASI grant funds, resulting in a total aggregate amount of \$3,611,662.00.
2. Authorize the Executive Director to execute the enclosed 2023 UASI Sub-recipient Agreement Amendment No. 1 between the City of Los Angeles and the Authority; and



3. Delegate authority to the Executive Director to execute any subsequent amendments to the 2023 UASI Subrecipient Agreement and 2024 UASI Subrecipient Agreement which increases the grant award and/or performance period but otherwise keeps substantially similar terms and conditions already approved by the Board.

Agenda Item I

IX. MISCELLANEOUS – NONE

X. ITEMS FOR FUTURE DISCUSSION AND/OR ACTION BY THE BOARD

XI. CLOSED SESSION REPORT –

1. PUBLIC EMPLOYEE PERFORMANCE EVALUATION (Government Code Section 54957(b)(1)) Title: Executive Director

XII. ADJOURNMENT AND NEXT MEETING

Regular Board Meeting on Thursday, June 4, 2026, at 9:00 a.m., at the LA-RICS Headquarters, 2525 Corporate Place, Suite 200, Large Conference Room, Monterey Park, CA 91754.



BOARD MEETING INFORMATION

Members of the public may also address the Board on any matter within the subject matter jurisdiction of the Board. The Board will entertain such comments during the Public Comment period. Public Comment will be limited to three (3) minutes per individual for each item addressed, unless there are more than ten (10) requests for each item, in which case the Public Comment will be limited to one (1) minute per individual. The aforementioned limitation may be waived by the Board's Chair.

(NOTE: Pursuant to Government Code Section 54954.3(b) the legislative body of a local agency may adopt reasonable regulations, including, but not limited to, regulations limiting the total amount of time allocated for public testimony on particular issues and for each individual speaker.)

It is requested that individuals who require the services of a translator contact the Board Secretary no later than the day preceding the meeting. Whenever possible, a translator will be provided. Sign language interpreters, assistive listening devices, or other auxiliary aids and/or services may be provided upon request. To ensure availability, you are advised to make your request as soon as possible. (323) 881-8291 or (323) 881-8295.

SI REQUIERE SERVICIOS DE TRADUCCIÓN, FAVOR DE NOTIFICAR LA OFICINA LO MAS PRONTO POSIBLE. (323) 881-8291 o (323) 881-8295.

The meeting is recorded, and the recording is kept for 30 days.



**BOARD OF DIRECTORS
REGULAR
MEETING MINUTES
LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS SYSTEM AUTHORITY**

Thursday, March 5, 2026 • 9:00 a.m.

LA-RICS Headquarters
2525 Corporate Pl., Suite 200,
Large Conference Room
Monterey Park, CA 91754

BOARD MEMBERS PRESENT

Richard Tadeo, Director, EMS Agency County of Los Angeles Department of Health Services

Scott Wiese, Police Chief (Monterey Park), Los Angeles County Police Chief's Association

Joshua Nelson, City Manager (City of Industry) California Contract Cities Association

ALTERNATES FOR BOARD MEMBERS PRESENT

Leslie Luke, Deputy Director, Office of Emergency Management, County of Los Angeles Chief Executive Office

Nicholas Berkuta, Assistant Fire Chief, County of Los Angeles Area Fire Department

Marshall Yelverton, Lieutenant, County of Los Angeles Sheriff's Department

Antonio Zavala, Lieutenant, At-Large Seat #3 (City of Covina Police Department)

Cardell Hurt, Captain, At-Large Seat #2 (City of Inglewood Police Department)

BOARD MEMBERS ABSENT / VACANT

Michael Alegria, Fire Chief, Los Angeles Area Fire Chief's Association

Brandon Coatney, Deputy Fire Chief, At-Large Seat #4, (City of La Verne Fire Department)

OFFICERS PRESENT

Scott Edson, LA-RICS Executive Director

Laura Vasquez, LA-RICS Board Secretary



NOTE: ACTION MAY BE TAKEN ON ANY ITEM IDENTIFIED ON THE AGENDA

I. CALL TO ORDER

Alternate Board Chair Nicholas Berkuta called the Regular meeting of the Board to order at 9:00 a.m.

II. ANNOUNCE QUORUM – ROLL CALL

LA-RICS Project Team Member Marissa Bosque took roll call and acknowledged a quorum was present.

III. APPROVAL OF MINUTES (A)

A. February 5, 2025 – Regular Minutes

Agenda Item A

Alternate Board Chair Berkuta asked the Board if there were any questions to the attached Regular meeting minutes for February 5, 2026; hearing none, he called for a motion to approve.

Board Member Scott Wiese motioned first, seconded by Alternate Board Member Cardell Hurt.

Ayes (7): Berkuta, Yelverton, Tadeo, Wiese, Zavala, Hurt, Coatney

MOTION APPROVED.

Board Members Richard Tadeo and Josh Nelson joined the meeting after the Minutes were carried into motion.

IV. PUBLIC COMMENTS

There was no public comment.

V. CONSENT CALENDAR

There were no consent items on the Regular Meeting Agenda.



VI. REPORTS (B - D)

B. Director's Report – Scott Edson

Network Operations

Executive Director Edson greeted the Board and was pleased to report the LMR network operated without any service-interrupting incidents in February, and the network did not experience any outages affecting end users during the late February storm. Executive Director Edson reported the site generators performed as designed and provided backup power at locations impacted by utility outages.

Executive Director Edson further reported that access to some LMR mountain-top sites continued to be challenging due to ongoing storm impacts; rockslides, fallen trees, and road erosion remained to be significant obstacles and continued to affect LA-RICS' ability to reach certain locations. Executive Director Edson mentioned that, as a matter of fact, team members purchased chainsaws and cut down fallen trees that had blocked the roads.

Executive Director Edson shared that at site Whitaker Middle Peak (WMP), LA-RICS partnered with the County of Los Angeles (County) Internal Services Division (ISD) coordinated with the Department of Public Works (DPW) to rebuild a portion of the access road that eroded at its base; however, due to storm damage that was sustained in December 2025, the DPW had to prioritize repairs needed to restore access to the Antelope Valley area, which delayed the LA-RICS project.

Executive Director Edson further shared that LA-RICS continued to coordinate with Southern California Edison (SCE) on permanent power restoration at site Burnt Peak (BUR1). Executive Director Edson went on to say that SCE reported that major construction on the solar plant was completed, with operations expected to begin in the second quarter of this year.

Executive Director Edson stated that progress toward permanent power was moving forward at site Green Mountain (GRM); the permit application was submitted, and LA-RICS was working on expediting approval, aiming for a turnaround time quicker than the standard six-week process.



Regional Interoperability Implementation

Executive Director Edson stated that with several major international events approaching, LA-RICS was actively engaging agencies at the local, state, and federal levels to address a range of radio communications needs, and this included assisting agencies with programming mutual aid interoperable talkgroups and providing equipment space at selected sites during major events.

Executive Director Edson further stated that LA-RICS was also coordinating with the Federal Communications Commission and the California Governor's Office of Emergency Services (Cal OES) regarding interference mitigation strategies and clarifying response procedures should interference occur during an event. Executive Director Edson went on to say that, in partnership with the County, LA-RICS was working to deploy interference location equipment in critical areas to ensure that both intentional and unintentional interference could be quickly identified and mitigated.

Executive Director Edson reported that LA-RICS reviewed lessons learned from the most recent Super Bowl in Northern California and incorporated those insights into LA-RICS' planning, and, as a result, LA-RICS was better prepared to respond effectively should similar challenges arise.

Budget

Regarding Budget matters, Executive Director Edson reminded the Board that LA-RICS was tracking projected expenditures against their service agreements and Operations and Maintenance budget line items. Executive Director Edson said that LA-RICS identified certain expenditure savings due to delays filling vacancies via the County hiring process. Executive Director Edson stated this year's budget projections to date identified estimated savings in this Fiscal Year, and, thus, LA-RICS took a draft policy on how to address Revenue Shortfall or Surplus to the Finance Committee on February 26, 2026. Executive Director Edson further stated the Finance Committee unanimously voted to recommend adoption of the enclosed policy to address both Budget Shortfall and Surplus; this policy provided guidance and process on how to address the Budget Shortfall and Surplus via the Budget process.

Grants

Regarding Grants, Executive Director Edson shared the Urban Area Securities Initiative (UASI) 2023 final claim was submitted, and in the process of closing out,



LA-RICS was underway on UASI 2025 projects which were planned for completion by December of this year. Executive Director Edson further shared that on February 18, LA-RICS had a call with the Mayor's office and Cal OES to review unique reporting requirements that only LA-RICS was subjected to the Governor's office. Executive Director Edson said that, as the Board was aware, LA-RICS received a non-equitable share of UASI funds annually for Operations and Maintenance despite the size and scope of services the LMR system provided.

Executive Director Edson stated that while there were other systems in the region that received the same amount of grant funds annually, despite being significantly smaller and serving one agency / jurisdiction, none of those agencies had a reporting requirement to Cal OES. Executive Director Edson further stated that with LA-RICS pressing the region to prioritize the use of grant dollars for the completion of the System-of-Systems model, including development, implementation, and training of best practices and policies, LA-RICS thought it would be beneficial for the Governor's office to receive status updates on other agencies' progress, or lack thereof, to understand what was delaying full interoperability as they originally intended and funded. Executive Director Edson went on to say the Governor's office understood this request and would investigate equitable reporting by all grant recipients that make up the System-of-Systems model.

Executive Director Edson expressed the State was also interested in the status of site GRM, which they were aware was delayed both by the Los Angeles Department of Water and Power (LADWP) and California State Parks. Executive Director Edson further expressed that LA-RICS informed Cal OES the updated power plan was received and could move forward with the corresponding power infrastructure work which was under Agenda Item G. Executive Director Edson mentioned the State was happy to hear that, despite the many years of delays and pivots, LA-RICS was finally on their way to obtaining permanent power at site GRM.

Contracts

Regarding Contracts, Executive Director Edson stated there was an Amendment to the Motorola Solutions, Inc. (MSI) agreement for the power infrastructure work at site GRM based on the long awaited LADWP approved power plan. Executive Director Edson further stated this work would be paid for by UASI grant funds and help mitigate extensive expenses associated with generator power at this site.

Executive Director Edson said that as LA-RICS wound down the agreement with the Jacobs Project Management team that was scheduled to end this December, there was an Amendment under Agenda Item I that adjusted the hourly rate for the



current Grant Analyst; this adjustment would not impact the Maximum Not-to-Exceed Contract sum.

Board Member Scott Wiese said that he believes all the chiefs on the law enforcement side started planning for the Olympics, and that it appeared agencies in the national, federal, and state levels were establishing positive working relationships. Board Member Wiese shared his concern was interoperable communications; LA-RICS had the ability to manage this, and this was evident by how well the system performed during the 2025 wildfires. Board Member Wiese wondered if LA-RICS was involved in executive level planning meetings for the Olympics.

Executive Director Edson stated that LA-RICS was not part of executive level planning, and LA-RICS would be happy to be a part of this planning if invited. Executive Director Edson further stated that LA-RICS was actively working on planning at the lower level.

Board Member Wiese expressed concern regarding planning and coordination of interoperable communications among first responders, including additional first responders from other states who would be in the region for the Olympics. Board Member Wiese further expressed having interoperable communications on the LA-RICS network would be a great opportunity to show the System-of-Systems plan could work.

Executive Director Edson said that he understood three (3) points that Board Member Wiese addressed; the first one being that he looked to the Chief Executive Office of Emergency Management and the various associations of the Board to assist LA-RICS in participating in executive meetings regarding planning for the Olympics. Executive Director Edson said he feels confident the LA-RICS Outreach Team were involved in various small working groups that included local, state, and federal agencies; LA-RICS was in the planning stages at these levels.

Executive Director Edson stated LA-RICS was using the World Cup as practice towards the Olympics. Executive Director Edson expressed disappointment in the fact the UASI Approval Authority working group had not met for some time, and LA-RICS was urging the Mayor's office to review Standard Operating Procedures (SOP), and have the SOPs adopted, implemented, and trained for the region.

Executive Director Edson stated LA-RICS was now connected with every system in the region, including Cal OES, California Highway Patrol (CHP), and the CHP aero unit. Executive Director Edson expressed the challenge now was for the UASI



Approval Authority working group to meet again, and LA-RICS urged for a meeting this month. Executive Director Edson further expressed that he looked to the California Executive Office of Emergency Management to assist LA-RICS in meeting with the UASI Approval Authority.

Board Member Wiese stated he would continue to advocate for a representative from LA-RICS be included in high end planning meetings and present LA-RICS' plan for regional communication for the Olympics. Board Member Wiese further stated he would begin advocating for this with the United States Secret Service and with individuals at the executive meetings.

Executive Director Edson shared LA-RICS met with the United States Secret Service as they were interested in connecting to the LA-RICS network. Executive Director Edson further shared LA-RICS was working closely with the LASD Emergency Operations Bureau, which would be doing much of the planning.

Board Member Wiese emphasized the Olympics would be a great opportunity for LA-RICS to grow and become a System-of-Systems and could solve regional communication problems if given the opportunity.

Alternate Chair Berkuta expressed his agreement with Board Member Wiese and asked Executive Director Edson if there was an opportunity for reimbursement by involving LA-RICS in these events. Board Member Wiese mentioned that Cal OES was working on this.

Alternate Board Member Luke stated that some of the funding was being delayed due to the Federal Emergency Management Agency (FEMA) since these were FEMA grant funds; funding would be a pass-through cost to Cal OES, then to the host committee, and LASD would be the local agent in distributing the funds.

Alternate Board Member Cardell Hurt mentioned the grant funds for the Olympics should come out in a few weeks, and LA-RICS subscriber fees should be added to the grant if allowed. Alternate Board Member Hurt further mentioned that credentialing was discussed at the executive steering committee; there was a post requirement that all law enforcement go through mental health training, and if law enforcement were required to visit other states, then they would be required to take mental health training which would be a challenge. Alternate Board Member Hurt offered LA-RICS a contact at the United States Secret Service, and Operations Lead Lt. Dominguez said LA-RICS was in contact with them.



Alternate Chair Berkuta expressed these were good topics to discuss and emphasized the need for reimbursement if the LA-RICS system was going to be used. Executive Chief Edson stated that he would like an invitation to attend the next executive meeting for the Olympic planning committee.

This concluded the report on Agenda Item B by Executive Director Edson. There was no further discussion.

C. Joint Operations and Technical Committee Chair's Report – NONE

D. Finance Committee Chair's Report – Brian Hoffman

Finance Committee Chair Brian Hoffman greeted the Board and reported the Finance Committee Meeting was held on February 26, 2026, at 1:30 p.m.; quorum was reached; the Meeting Minutes for the May 22, 2025, meeting was received and filed; there were no public comments or items on the Consent calendar.

Finance Committee Chair Hoffman further reported that Executive Director Edson provided his Executive Summary, in which he noted a new upcoming policy that would bring recommendations for operating surpluses or shortfalls to the Board for approval. Finance Committee Chair Hoffman shared that LA-RICS Information Technology (IT) Manager Justin Compito presented a Discussion Item, "System Updates", which noted that cables and antennas at certain sites that were damaged by moisture during the rainy weather were replaced. Finance Committee Chair Hoffman further shared that Executive Director Edson presented the After-Action report for the 2025 wildfires as a Discussion Item, noting the LA-RICS system remained online during the wildfires and remained stable; however, a commercial carrier broadband connection went down.

Finance Committee Chair Hoffman reported the LA-RICS Operating Revenue Surplus and Shortfall Fund Distribution Policy was presented to the Committee as an Administrative Item; this Policy would create an interest-bearing account to hold the funds until the Board approved its use. Finance Committee Chair Hoffman further reported that all Committee members in attendance voted to recommend approval to the Board; additionally, the 2026 Finance Committee meeting schedule was unanimously approved.

This concluded the report on Agenda Item D by Finance Committee Chair Hoffman. There was no further discussion.



VII. DISCUSSION ITEMS (E – F)

E. Land Mobile Radio Network Operations Status and Issues – Ted Pao

Technical Lead Pao greeted the Committee and shared the last storm that moved through the region did not cause any service-related outages for end users; however, at site Frost Peak (FRP), falling ice damaged a County ISD microwave antenna that was carrying voice traffic for the County Sheriff's Department's (LASD) legacy equipment at that site.

Technical Lead Pao further shared that due to the snow, ice, and difficult access conditions, it was not possible to perform tower work to replace the damaged antenna; therefore, as an interim solution at site FRP, County ISD ran a patch cord to the LA-RICS router, which allowed the LA-RICS microwave system to reroute LASD's voice traffic back to its central site which resulted in service restoration despite the antenna damage.

Regarding system maintenance, Technical Lead Pao reported that LA-RICS was on schedule to conduct their quarterly system patching in the middle of March, and notifications would be sent to all subscribing agencies to inform them of the potential downtime while patches were applied and servers were rebooted. Technical Lead Pao further reported that, in addition, other maintenance efforts were focused on the fire suppression systems at all MSI-contracted sites.

Regarding interoperability, Technical Lead Pao stated LA-RICS had a productive meeting with Cal OES regarding LA-RICS' Inter RF Subsystem Interface (ISSI) connection with the California Regional Interoperability System, which was Cal OES' P25 system. Technical Lead Pao further stated that discussions were held regarding next steps with testing and administrative procedures, and LA-RICS would forward their draft ISSI Memorandum of Understanding to Cal OES for their review and comments.

Technical Lead Pao went on to say that LA-RICS had an in-person meeting with Orange County in which Orange County decided the Critical Connect platform was how they would proceed with interoperability with other system operators in the region as it did not limit to a one to one connection, and the cost of a physical ISSI connection was not favorable compared to Critical Connect. Technical Lead Pao said the next step with Orange County would be to provide use case scenarios to better understand the interoperable talk group needs between LA-RICS and Orange County.



Technical Lead Pao shared slides reflecting network usage statistics for February (Agenda Item A – Enclosures 1 to 8). Regarding Conventional Push-to-Talk calls by cell statistics (Agenda Item A – Enclosure 2), Technical Lead Pao noted the TRO6 channels recorded the highest activity and was significantly higher than other TRO channels for the month. Regarding the Top 15 DTVRS Cell Use (Time) (Agenda Item A – Enclosure 3), Technical Lead Pao noted the Downtown 700 MHz cell carried almost fifteen thousand (15,000) more minutes of traffic than the next busiest cell, which was East 700. Regarding the Top 15 DTVRS Cell Use (Call Count) (Agenda Item A – Enclosure 4), Technical Lead Pao noted the Downtown 700 MHz cell, again, had the most calls with nearly one hundred ten thousand (110,000) more calls than the next busiest cell.

Regarding the Top 15 DTVRS Talkgroups (Agenda Item A – Enclosure 5), Technical Lead Pao reported the City of Inglewood Police Department (Inglewood PD) recorded the highest usage with twenty-eight thousand seven hundred and four (28,704) minutes; most of their traffic was handled on the Downtown 700 MHz cell. Technical Lead Pao stated it would be interesting to see how these statistics compare once LASD dispatch operations transitioned onto the LA-RICS network as their volume may approach or exceed this level. Technical Lead Pao shared Agenda Item A – Enclosure 6, Call Counts by Cell, with the Downtown 700MHz cell having the most call counts.

Technical Lead Pao stated that, as previously mentioned, the Downtown 700 cell appeared significantly busier than the second busiest cell, East 700. Technical Lead Pao further stated the data was reviewed to determine whether any cells or sites may have experienced outages that affected end users. Technical Lead Pao went on to say the system busies were extremely minimal during February. Technical Lead Pao noted the highlighted cells on Agenda Item A – Enclosure 7 which were Downtown 700, East 700, and San Gabriel, experienced only a fraction of a second of busy time during the entire month.

Technical Lead Pao mentioned most of the busies occurred at LASD custody sites, which was expected, as custody operations tend to involve rapid back and forth radio traffic, which could momentarily saturate available channels. Technical Lead Pao said these sites also have less capacity since they were designed primarily for in-building coverage rather than wide-area patrol communications. Regarding DTVRS Top Agency Use (Agenda Item A – Enclosure 8), Technical Lead Pao noted that LASD recorded the highest usage, with two hundred sixty-one thousand and eight (261,008) minutes of airtime.



Alternate Chair Berkuta expressed appreciation on behalf of the County Fire Department (LACoFD) for reaching out to Orange County as LACoFD had daily interactions with Orange County as far as automatic assistance across borders. Alternate Chair Berkuta asked Technical Lead Pao what the next steps were with Orange County.

Technical Lead Pao shared LA-RICS would share use case scenarios for law enforcement and LACoFD to determine interoperable talk group configurations. Board Member Wiese asked Technical Lead Pao how the liaisons were with San Bernardino and Riverside counties. Technical Lead Pao stated there was a change in leadership in San Bernardino County; he met with the new leaders, and San Bernardino County was moving forward with an ISSI connection with LA-RICS. Technical Lead Pao mentioned LA-RICS was working on establishing a connection with Riverside County.

Board Member Wiese expressed that communication among San Bernardino and Riverside counties and their neighboring agencies, such as the Claremont Police Department (PD), was important and asked Technical Lead Pao how Claremont PD was communicating with their neighboring agencies. Technical Lead Pao said he would reach out to the LA-RICS' contact at Claremont PD regarding this. Executive Director Edson mentioned that Claremont PD had a good relationship with San Bernardino County, and they were collocating some equipment in one of LA-RICS' sites. Executive Director Edson further mentioned that, as a reminder, LA-RICS focused first on connections with agencies within the County, and since connections were already established with the City of Los Angeles Police Department (LAPD), Port of Los Angeles, Los Angeles World Airports, and the City of Long Beach, LA-RICS would focus next on connections with agencies outside of the County.

This concluded the update on Agenda Item E. There was no further discussion.

F. Outreach Update – Lieutenant Joseph F. Dominguez

Operations Lead Lieutenant Joseph F. Dominguez greeted Board members and referenced the detailed Outreach Summary document for the month of February included in the Agenda Packet for review and information.

Operations Lead Lt. Dominguez reported that during February, Authority staff conducted sustained and comprehensive outreach efforts with both Subscriber and Affiliate agencies, while concurrently advancing several key operational initiatives. Operations Lead Lt. Dominguez further reported that personnel remained actively



engaged in coordinating and providing on-site escorts for facilities requiring emergency and routine maintenance and scheduled inspections, thereby ensuring continued system integrity, regulatory compliance, and uninterrupted operations. Operations Lead Lt. Dominguez went on to say that, in addition to these responsibilities, staff monitored ongoing service performance and addressed agency inquiries in a timely manner to support effective interagency coordination, and these efforts reflected the Authority's continued commitment to reliability, responsiveness, and operational excellence.

Operations Lead Lt. Dominguez stated that outreach activities continued to demonstrate strong effectiveness in strengthening partnerships and expanding engagement among public safety stakeholders. Operations Lead Lt. Dominguez further stated that during February, support was provided to the Riverside Police Department (Affiliate), the Santa Monica College PD (Subscriber), and the California Highway Patrol (CHP) (Affiliate), programming of several hundred additional handheld radios. Operations Lead Lt. Dominguez went on to say these efforts further reinforced collaborative relationships and promoted operational alignment across participating agencies.

Operations Lead Lt. Dominguez shared that in February, the following Subscriber agencies had been programmed, granted access, and began utilizing the ESChat application: Bureau of Alcohol, Tobacco, Firearms and Explosives, Baldwin Park Unified School District, California State University Dominguez Hills PD, El Rancho Unified School District PD, Hacienda La Puente Unified School District, LA County District Attorney's Office, LASD, La Verne Fire Department and the City of La Mirada.

Operations Lead Lt. Dominguez stated Authority staff responded to the DPW 38 Water Tank (DPW38) site after being notified by DPW, which LA-RICS shared a site access agreement with, that a hole was discovered in the perimeter fence, and the locks to their entrance gates was cut; additionally, a trailer containing DPW contractor equipment was reported stolen. Operations Lead Lt. Dominguez said that a report was filed with the Lancaster Sheriff's Station, and the theft remained under investigation. Operations Lead Lt. Dominguez reported that Authority staff ensured the breach in the perimeter fence was promptly repaired and confirmed that DPW installed new locks on the gate. Operations Lead Lt. Dominguez further reported there was no damage to or theft of LA-RICS property, and Authority staff would continue to monitor the site in coordination with DPW and local law enforcement to support site security and mitigate the risk of future incidents.



Operations Lead Lt. Dominguez shared that road access to site Pine Mountain (PMT) continued to present challenges as personnel worked to reach the site for maintenance and security operations. Operations Lead Lt. Dominguez further shared that recent heavy rains significantly impacted access, with washouts and debris flows creating hazardous conditions. Operations Lead Lt. Dominguez went on to say that a previously blocked route was reopened after another agency requiring access to the site removed a fallen boulder; however, further along the roadway, a fallen tree once again rendered the road impassable. Operations Lead Lt. Dominguez said Authority staff would continue to assess options for clearing debris and explore alternative methods of reaching the site to ensure uninterrupted operational support. Operations Lead Lt. Dominguez stated the site remained fully operational.

Operations Lead Lt. Dominguez reported that Authority staff recently met with the LAPD to discuss establishing reliable radio communications and interoperability between LAPD and LASD. Operations Lead Lt. Dominguez further reported LAPD continued to experience delays and operational challenges associated with the implementation of its new radio system. Operations Lead Lt. Dominguez went on to say that with the World Cup games approaching in the coming months and anticipated large-scale events, such as demonstrations and mutual aid activations, it was imperative that agencies in the region establish a dependable and effective communications framework.

Operations Lead Lt. Dominguez stated that with LAPD's concurrence, LASD agreed to program LAPD's Aero / K9 channel, Central / South / West, and Valley Bureau tactical channels, citywide tactical channels; and the LAPD Access channel into a consolette at the Sheriff's Communications Center. Operations Lead Lt. Dominguez said the consolette was accessible via the Motorola console at the "Bridge," allowing for the patching of any LASD talkgroup on the LA-RICS system. Operations Lead Lt. Dominguez mentioned that a functional test was conducted on several channels, and all operated as expected.

Operations Lead Lt. Dominguez shared Authority staff remained directly engaged in World Cup emergency communications planning and the 2028 Olympics coordination, working closely with local and federal agencies. Operations Lead Lt. Dominguez further shared that planning meetings continued to focus on ensuring interoperability and strengthening regional public safety communications, supporting seamless operations and overall event security. Operations Lead Lt. Dominguez went on to say these ongoing efforts reflected a commitment to proactive preparedness and fostering collaboration across all levels of government to safeguard the public during major events.



Board Member Wiese stated the San Gabriel Valley police chiefs would have a meeting the following week and would discuss the status of the frequencies for the twenty-four (24) agencies. Board Member Wiese further stated that Paul Villalobos would attend the meeting to discuss alignment of the agencies. Board Member Wiese said he would establish a list of agencies and each agency's radio programming needs. Board Member Wiese shared there would be a Tri-County Police Chief's Conference in April, and all police chiefs from the counties of San Diego, Orange, and Los Angeles would be in the same place and at the same time. Board Member Wiese mentioned this meeting may be a good opportunity for LA-RICS to address the chiefs directly, especially the chiefs of Orange County, as LA-RICS was working to establish a connection with the agencies in that county.

Board Member Wiese expressed concern that most of the agencies within the County did not have an internal dedicated radio programmer that understood how the system worked. Board Member Wiese said there were discussions regarding having a regional programmer or group that would visit agencies and assist with their programming needs. Board Member Wiese mentioned that Mr. Villalobos would have a list of those twenty-four agencies and would send the list to LA-RICS.

Operations Lead Lt. Dominguez mentioned the LA-RICS' meeting with Orange County went well, as it opened door for communications which focused on the Critical Connect platform.

This concluded the update on Agenda Item F. There was no further discussion.

(AT 9:43 A.M. ALTERNATE BOARD CHAIR BERKUTA TOOK AGENDA ITEM XI. CLOSED SESSION OUT-OF-ORDER AND THEN CONTINUED WITH ADMINISTRATIVE MATTERS)

VIII. ADMINISTRATIVE MATTERS (G – J)

G. APPROVE AMENDMENT NO. 135 TO AGREEMENT NO. LA-RICS 007

Executive Director Edson shared that Agenda Item G requested the Board to delegate approval to the Executive Director to execute Amendment No. 135 to the Agreement between the Authority and MSI to incorporate a Change Order and increase the Maximum Contract Sum in the amount of one hundred forty-nine thousand one hundred eighty-six dollars (\$149,186); this work would be funded by the UASI grant in accordance with LA-RICS' Adopted Budget. Executive Director



Edson further shared the Change Order was to allow MSI to perform the power infrastructure work in accordance with the power design approved by Los Angeles Department of Water and Power (LADWP) at site GRM which was powered by temporary generators. Executive Director Edson went on to say the work included environmental and site management, power pole installation, disconnects, electrical wiring, trenching, and installation of conduits and grounding.

Executive Director Edson reported the Authority, California State Parks (the landowner), and LADWP worked together to bring permanent power to the site. Executive Director Edson further reported the Authority sought delegated authority to allocate contingency funds to execute one (1) or more Amendments in connection with the power infrastructure work for an aggregate Not-to-Exceed amount of twenty-five thousand dollars (\$25,000) to, among other things, account for additional unforeseen or unanticipated work on the site. Executive Director Edson went on to say that any such Amendments, if needed and exercised, would be approved as to form by Counsel to the Authority.

Lastly, Executive Director Edson requested the Board to delegate approval to the Executive Director to execute Amendment No. 135 and issue one (1) or more Notices to Proceed for this work.

Executive Director Edson asked if there were any questions to which there were none. There was no further discussion.

Alternate Board Chair Berkuta asked for a motion to approve. Alternate Board Member Hurt motioned first, seconded by Board Member Wiese.

Ayes (9): Luke, Berkuta, Yelverton, Tadeo, Wiese, Nelson, Zavala, Hurt, and Coatney

MOTION APPROVED.

H. APPROVE AMENDMENT NO. 5 TO AGREEMENT NO. LA-RICS 012 WITH SD EDSON, INC. FOR PROFESSIONAL SERVICES

Counsel Moore reported that Agenda Item H requested the Board's approval to execute Amendment No. 5 to Executive Director Edson's contract with the Authority remain as the Executive Director. Counsel Moore further reported a one-year option remained on his contract, and if the Board agreed to the renewal and the exercise of the extension, it would be at an hourly rate of one hundred seventeen



dollars and forty-two cents (\$117.42) with an annual Not-to-Exceed contract amount of two hundred forty-four thousand two hundred thirty-seven dollars (\$244,237).

Counsel Moore asked if there were any questions to which there were none. There was no further discussion.

Alternate Board Chair Berkuta asked for a motion to approve. Alternate Board Member Luke motioned first, seconded by Board Member Tadeo.

Ayes (9): Luke, Berkuta, Yelverton, Tadeo, Wiese, Nelson, Zavala, Hurt, and Coatney

MOTION APPROVED.

Counsel Moore stated that for the record, the LA-RICS Board unanimously approved Executive Director Edson's remaining option year at an hourly rate of one hundred seventeen dollars and forty-two cents (\$117.42) for a total maximum Not-to-Exceed contract amount of two hundred forty-four thousand two hundred thirty-seven dollars (\$244,237).

I. APPROVE AMENDMENT NO. 38 TO THE PROJECT AND CONSTRUCTION MANAGEMENT SERVICES AGREEMENT WITH JACOBS PROJECT MANAGEMENT CO.

Executive Director Edson presented Agenda Item I, requesting the Board's approval to approve Amendment No. 38 to the Project and Construction Management Services Agreement with Jacobs Project Management in substantially similar form to the Enclosure, to revise the Rate Schedule to reflect an increase to the hourly rate for the Grant Analyst position from eighty-six dollars (\$86) to ninety dollars (\$90) which would not exceed the Maximum Contract Amount.

Executive Director Edson stated this Amendment would allow for the issuance of one (1) or more Notices to Proceed for the work and to delegate authority to the Executive Director to approve and execute Amendments to modify Jacobs' staff hourly rates provided such modifications did not impact the maximum Not-to-Exceed contract amount and was approved as to form by Counsel to the Authority.



Alternate Chair Berkuta asked if there were any questions to which there were none. There was no further discussion.

Alternate Board Chair Berkuta asked for a motion to approve. Board Member Nelson motioned first, seconded by Alternate Board Member Hurt.

Ayes (9): Luke, Berkuta, Yelverton, Tadeo, Wiese, Nelson, Zavala, Hurt, and Coatney

MOTION APPROVED.

J. APPROVE THE IMPLEMENTATION OF AN LA-RICS OPERATING REVENUE SURPLUS AND SHORTALL FUND DISTRIBUTION POLICY

Executive Director Edson presented Agenda Item J requesting the Board to approve the implementation of an LA-RICS Operating Revenue Surplus and Shortfall Fund Distribution Policy. Executive Director Edson reported, as recommended by the Finance Committee, Board approval was requested to the enclosed LA-RICS Operating Revenue Surplus and Shortfall Fund Distribution Policy to establish guidelines for allocating surplus funds to the LA-RICS General Fund at the end of each fiscal year, and addressing Revenue Shortall via a Budget Adjustment.

Executive Director Edson requested Board approval to delegate authority to the Executive Director to implement such a policy, and the policy was defined as following government standards and principles. Executive Director Edson stated that an Operating Revenue Surplus referred to excess funds that remained after all operational expenses, liabilities, and accrued allocations were accounted for at the end of the fiscal year and after identifying areas that realized savings and applied to any budget line item that exceeded this expenditure allocation.

Executive Director Edson explained that an Operating Shortfall was a condition that occurred when operating revenues were insufficient to meet approved budget expenditures for the fiscal year. Executive Director Edson stated that pursuant to Policy No. 033-2026, when an erroneous surplus was realized at the conclusion of the fiscal year, the revenue would be allocated directly to the LA-RICS General Fund, and once the Fiscal Agent determined the amount of revenue or surplus, the Authority would present the surplus and Budget Adjustment and make the recommendation for the Board to approve these funds.



Executive Director Edson further stated that, similarly, in the event of a Revenue Shortfall, the Authority would adjust the same through the Budget Adjustment. Executive Director Edson noted the County Auditor Controller served as the LA-RICS Authority Fiscal Agent, and their role included the maintenance of appropriate funds and accounts, custody and disbursement of authority funds in accordance with generally accepted County principles and make or cause an independent annual audit.

Executive Director Edson said that, in summary, in the event there was a Shortfall, it was determined the Executive Director would notify the Board through the Budget Adjustment that would make the request to the Board. Executive Director Edson stated that, additionally, if there was a surplus, LA-RICS would make recommendations to the Board on how to use these funds; if there was a Shortfall, LA-RICS would make recommendations to the Board on how to fill the Shortfall gap.

Executive Director Edson asked if there were any questions to which there were none. There was no further discussion.

Alternate Board Chair Berkuta asked for a motion to approve. Board Member Wiese motioned first, seconded by Alternate Board Member Luke.

Ayes (9): Luke, Berkuta, Yelverton, Tadeo, Wiese, Nelson, Zavala, Hurt, and Coatney

MOTION APPROVED.

IX. MISCELLANEOUS – NONE

There were no Miscellaneous Items for the Regular Meeting.

X. ITEMS FOR FUTURE DISCUSSION AND/OR ACTION BY THE BOARD

There were no Future Discussion and/or Action Items for the Regular Meeting.

XI. CLOSED SESSION REPORT

The Chair proceeded with the Closed Session item on the Regular Meeting Agenda.

The Board entered Closed Session at 9:43 a.m.



1. PUBLIC EMPLOYEE PERFORMANCE EVALUATION (Government Code Section 54957(b)(1)) Title: Executive Director

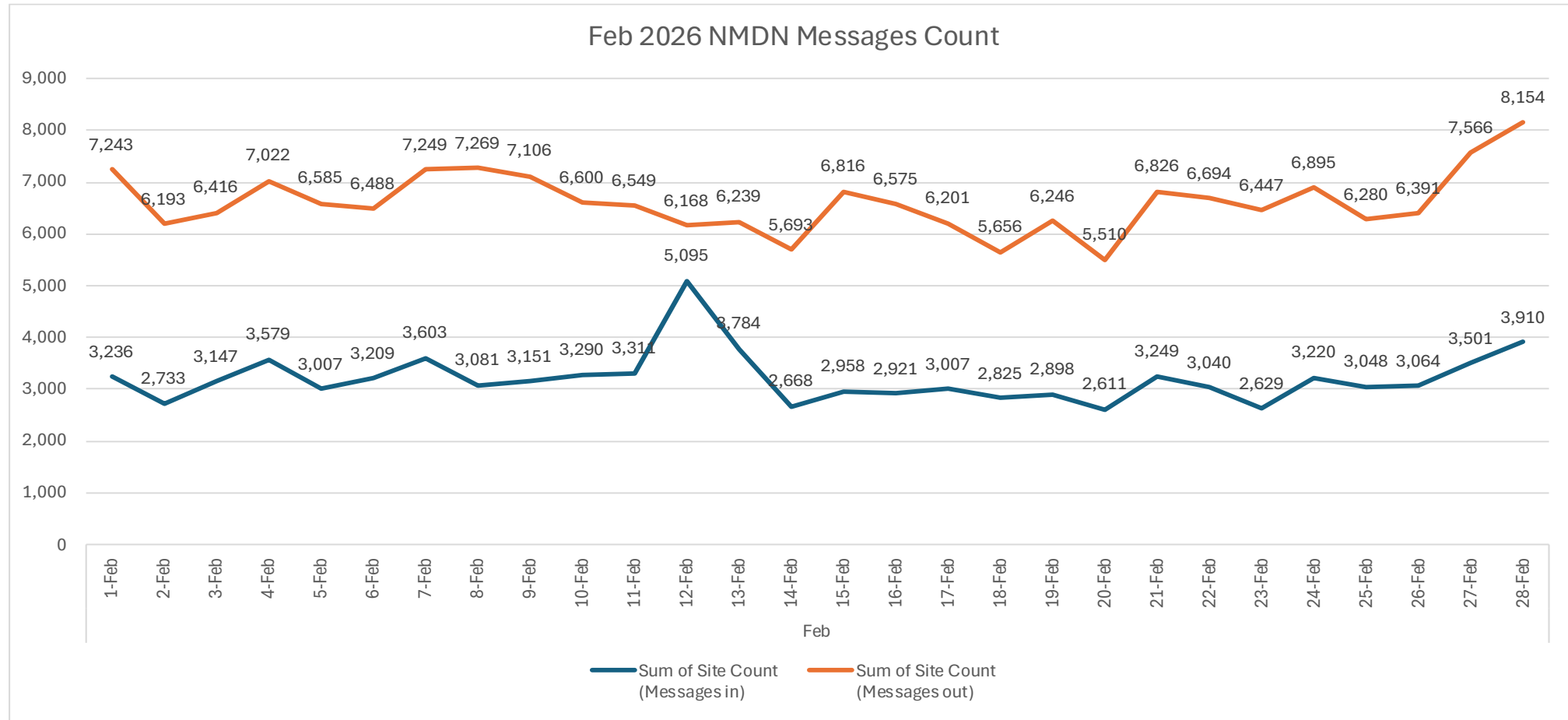
The Board returned from Closed Session at 10:07 a.m. Counsel Truc Moore stated the Board was back in Open Session, and the Brown Act did not require a report.

XII. ADJOURNMENT OF THE REGULAR AND SPECIAL MEETINGS AND NEXT REGULAR MEETING

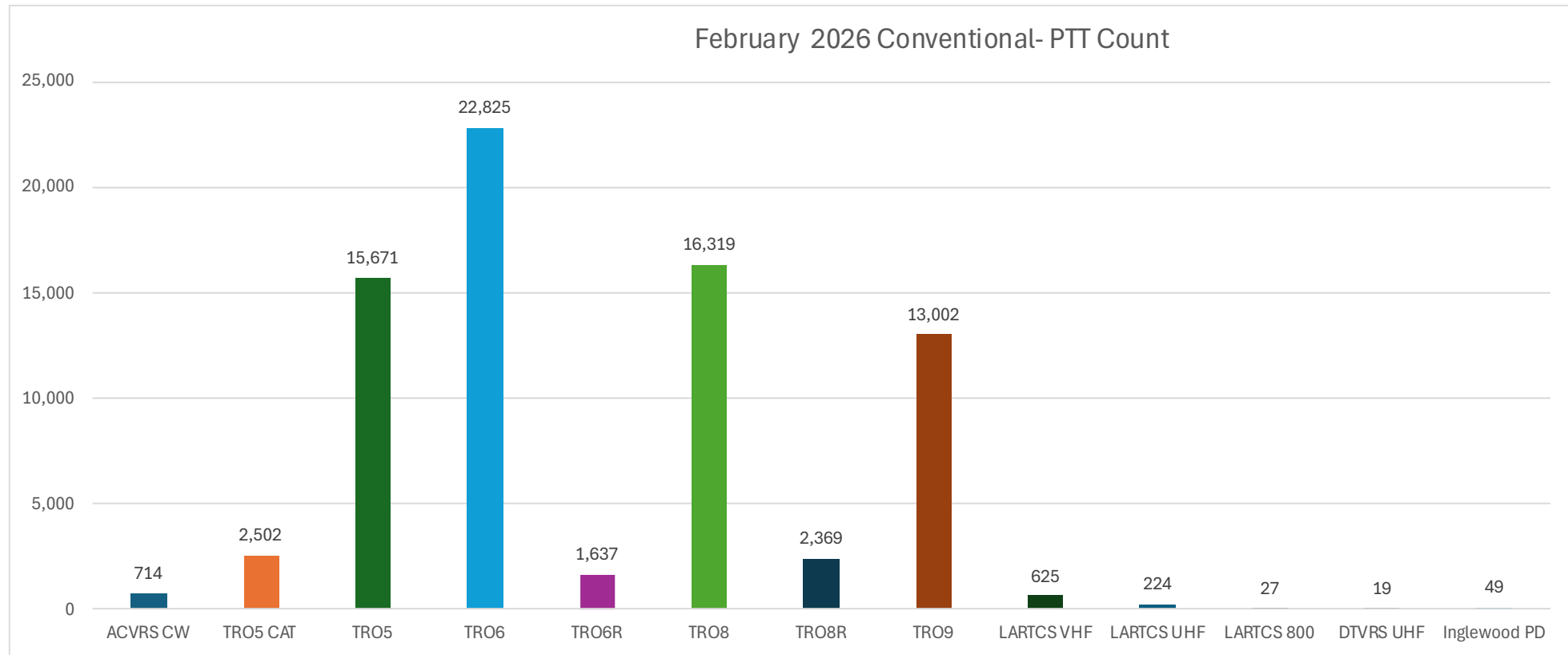
Alternate Board Chair Berkuta adjourned the Regular Board Meeting at 10:15 a.m. and stated the next Regular Board Meeting will be held on Thursday, April 2, 2026, at 9:00 a.m. at the LA-RICS Headquarters.

Alternate Board Chair Berkuta called for a motion to adjourn the Regular Meeting. Alternate Board Member Berkuta made a motion.

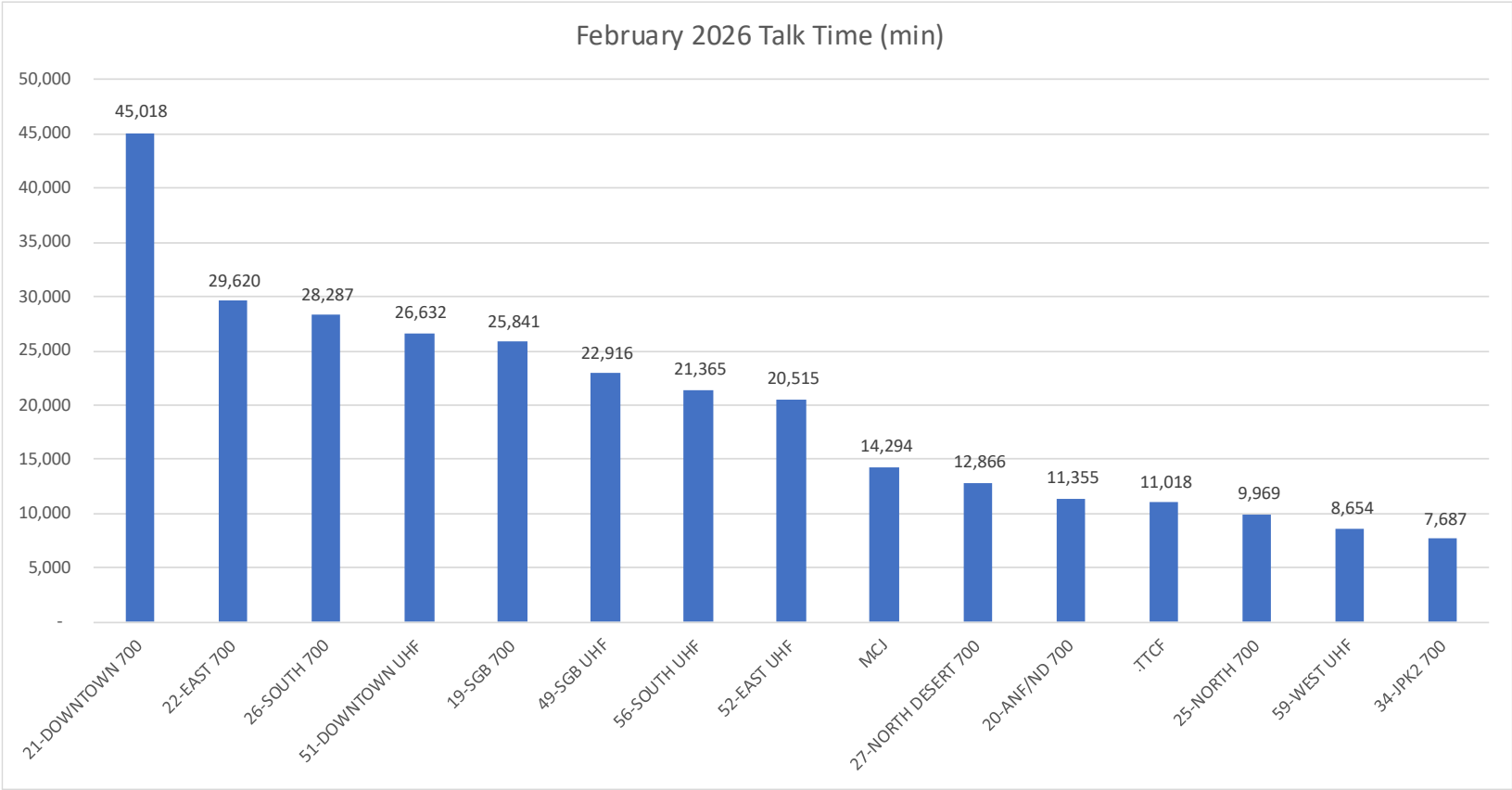
February 2026 NMDN Messages Count



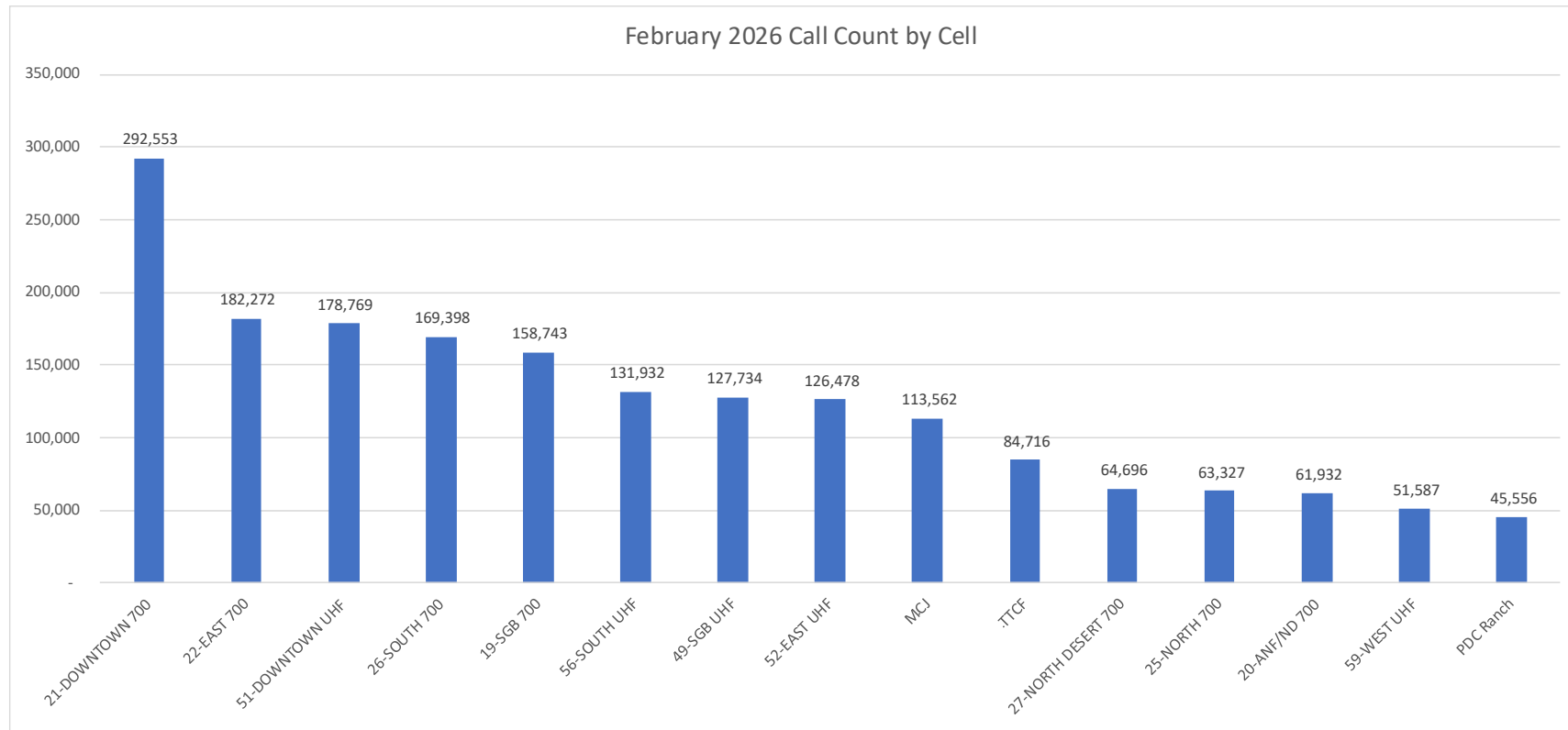
February 2026 Conventional PTTs by Cell



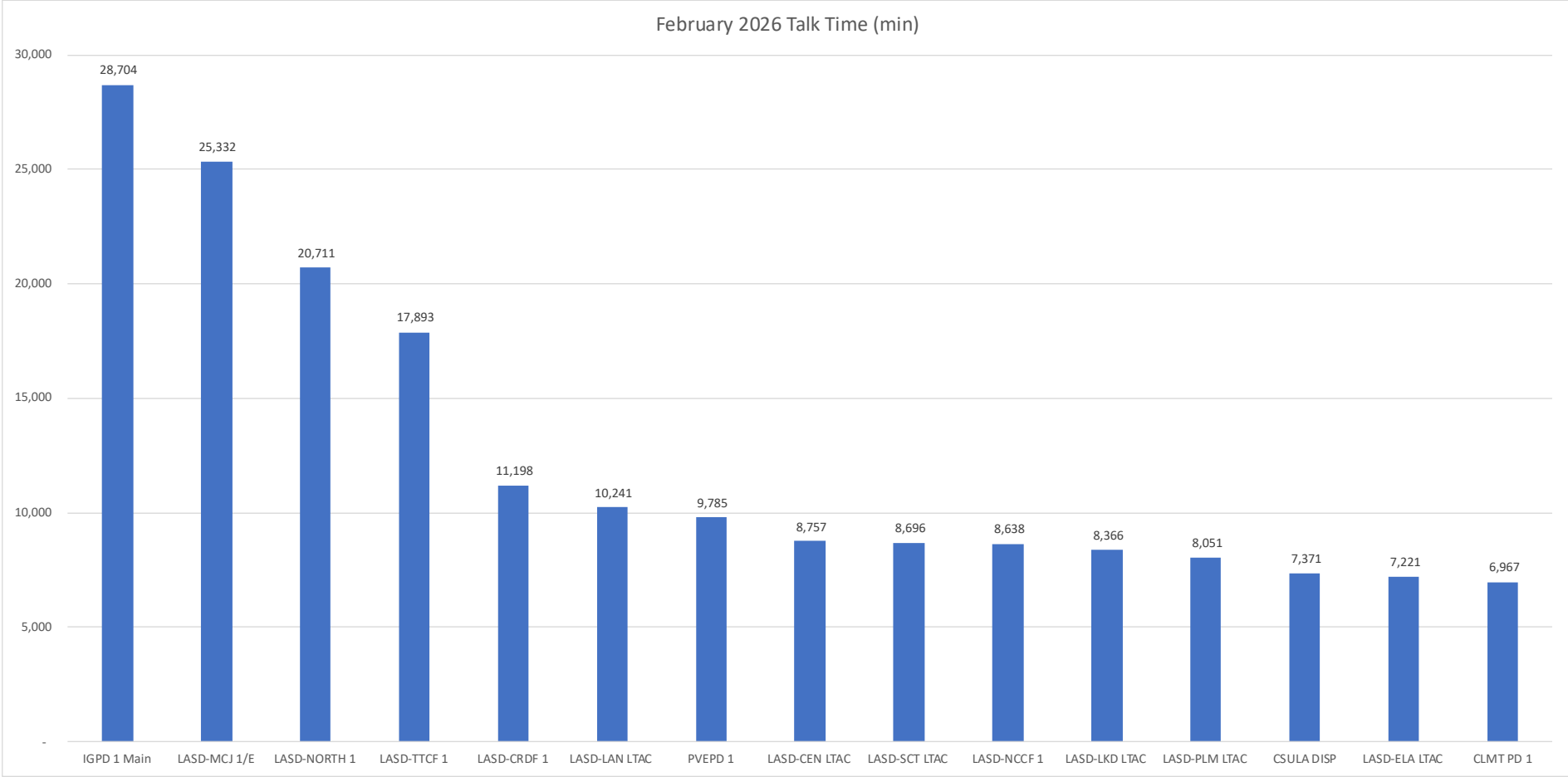
Top 15 DTVRS Cell Use (Time): February 2026



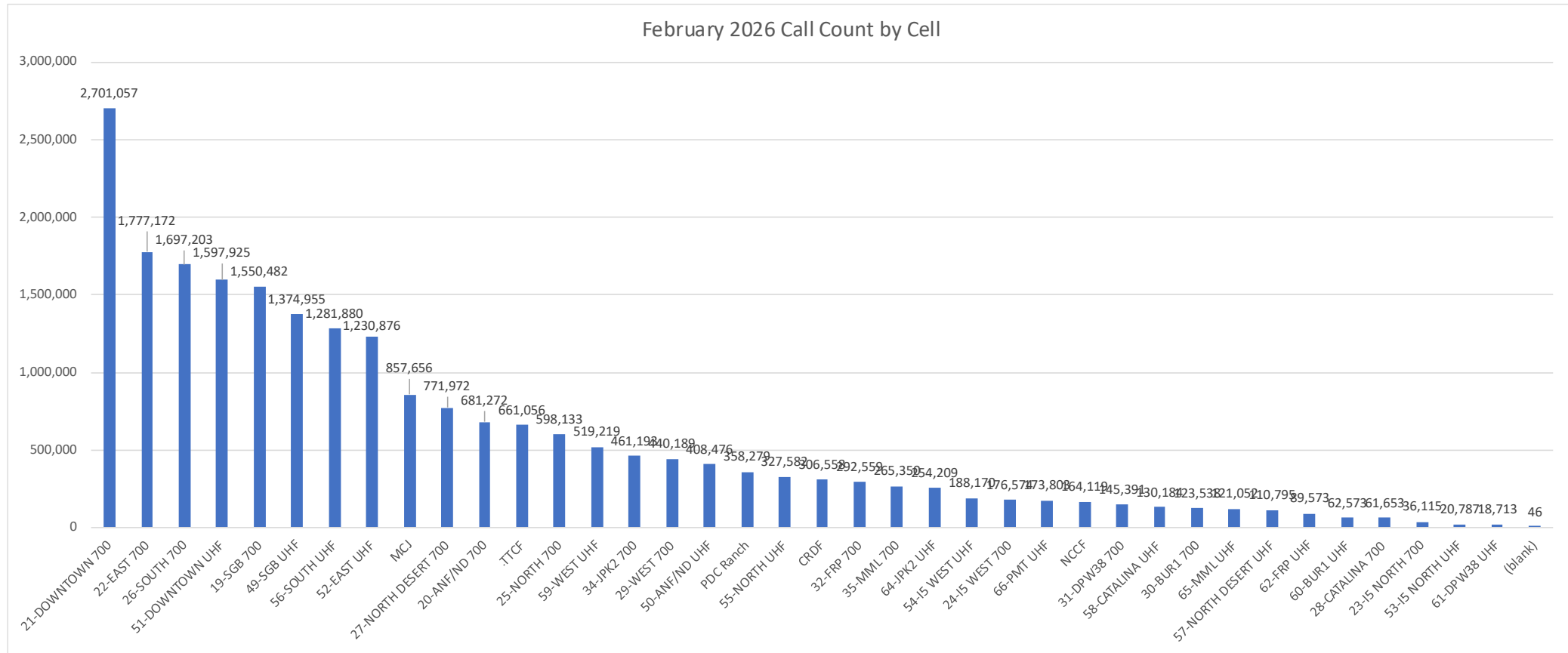
Top 15 DTVRS Cell Use (Call Count): February 2026



Top 15 DTVRS Talkgroups: February 2026

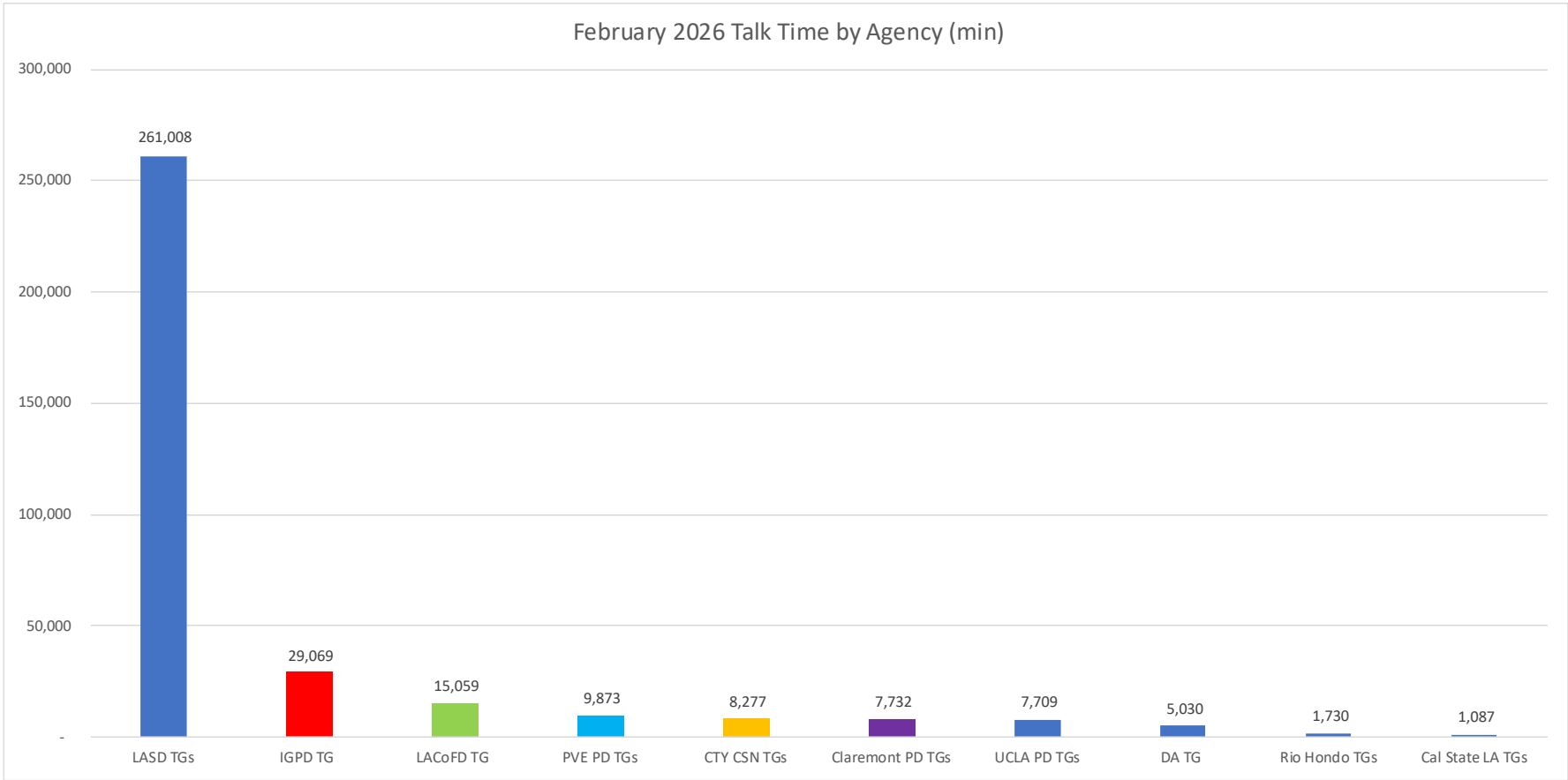


Call Count by Cell: February 2026



Agency -> Busy Site	Busy Due to TDMA preemption attempt on classic Data call	Inter-System Busy	No resources	Partial Busy	Grand Total
LADA - LA District Attorneys Office 1908001-1909000	0.5				0.5
51-DOWNTOWN UHF	0.5				0.5
LARICS System		4.6		0.6	5.2
(blank)		4.6		0.6	5.2
LASD (1932495 - 1961999) and (1420-1481 LASD SAR)	49.2		31.6	27.6	108.4
21-DOWNTOWN 700				0.4	0.4
22-EAST 700				0.3	0.3
49-SGB UHF				0.4	0.4
51-DOWNTOWN UHF	0.7			0.6	1.3
56-SOUTH UHF				0.5	0.5
CRDF	2.8			0.2	3
MCJ	24.4		15.8	2.8	43
NCCF				18.1	18.1
PDC Ranch	9.6		10.2	1.5	21.3
TTCF	11.7		5.6	2.8	20.1
Grand Total	49.7	5.2	31.6	28.2	114.7

February 2026 – DTVRS Top Agency Use





**LOS ANGELES REGIONAL INTEROPERABLE
COMMUNICATIONS SYSTEM AUTHORITY**

2525 Corporate Place, Suite 100
Monterey Park, California 91754
Telephone: (323) 881-8291
<http://www.la-rics.org>

SCOTT EDSON
EXECUTIVE DIRECTOR

May 7, 2026

Board of Directors
Los Angeles Regional Interoperable Communications System Authority (the "Authority")

Dear Directors:

**FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS REPORT FOR THE
FISCAL YEAR ENDING JUNE 30, 2025 – BCA WATSON RICE LLP**

SUBJECT

The purpose of this discussion item is to provide your Board with Financial Statements and Independent Auditor's Report for the year ending June 30, 2025.

RECOMMENDED ACTION

It is recommended that your Board receive the auditor's report for the year ending June 30, 2025.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Scott Edson", is written over a faint circular stamp.

SCOTT EDSON
EXECUTIVE DIRECTOR

Enclosure

c: Counsel to the Authority

**THE LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS
SYSTEM AUTHORITY**

**FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT**

For the Year Ended June 30, 2025



2355 Crenshaw Blvd. Suite 150 Torrance, CA 90501
t: (310) 792-4640 f: (310) 792-4140

**THE LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS SYSTEM AUTHORITY**

**FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR’S REPORT
FOR THE YEAR ENDED JUNE 30, 2025**

TABLE OF CONTENTS

	Page
Independent Auditor’s Report.....	1
Management’s Discussion and Analysis (Unaudited)	4
Basic Financial Statements	
Governmental Activities Financial Statements:	
Statement of Net Position	9
Statement of Activities	10
Fund Financial Statements:	
Balance Sheet	11
Reconciliation of the Governmental Fund Balance Sheet to the Governmental Activities Statement of Net Position	12
Statement of Revenues, Expenditures, and Changes in Fund Balance.....	13
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance to the Governmental Statement of Activities	14
Notes to the Basic Financial Statements	15
Required Supplementary Information	
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual.....	25
Notes to the Required Supplementary Information.....	26
Audit of Federal Awards Programs	
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	28
Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance.....	30

**THE LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS SYSTEM AUTHORITY**

**FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED JUNE 30, 2025**

TABLE OF CONTENTS
(Continued)

	Page
Schedule of Expenditures of Federal Awards.....	34
Notes to the Schedule of Expenditures of Federal Awards.....	35
Schedule of Audit Findings and Questioned Costs.....	37



2355 Crenshaw Blvd, Suite 150
Torrance, CA 90501

Telephone: 310.792.4640
Facsimile: 310.792.4331
www.bcawr.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
The Los Angeles Regional Interoperable Communications System Authority

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities of the Los Angeles Regional Interoperable Communications System Authority (Authority) as of and for the year ended June 30, 2025, and the related notes to the basic financial statements, which collectively comprise the Authority's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the Authority as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if 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.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4-8 and 25-26 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Authority's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2026, on our consideration of the Authority's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over the financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

BCA Watson Rice, LLP

Torrance, California
March 23, 2026

**THE LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS SYSTEM AUTHORITY**

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
For the Year Ended June 30, 2025

The Management's Discussion and Analysis (MD&A) of the financial activities of the Los Angeles Regional Interoperable Communications System Authority (Authority or LA-RICS) provides a narrative overview of the Authority's financial activities for the fiscal year ended June 30, 2025. Please read it in conjunction with the accompanying basic financial statements, footnotes, and supplementary information.

Financial Highlights

- During the current year, the Authority's assets totaled \$211,839,850. Cash and Investments deposited in the County Treasury Pool totaled \$30,339,496.
- Program revenues totaled \$19,189,867 and consisted mainly of \$11,680,187 in federal grant funding and \$7,509,680 communication services revenue.
- The Authority has an outstanding \$28,000,000 cash operating loan from the County of Los Angeles (County) to support the start-up and operational costs. The loan is non-interest-bearing and has no definite repayment schedule.
- The Authority also entered into a \$23,000,000 Funding Agreement with the County to finance the settlement of a contractor claim. The loan was issued at its original principal amount and bears variable interest. The loan is payable for fifteen (15) years; with interest-only payment from fiscal years 2026 through 2030 and \$2,300,000 each year for ten (10) years plus the variable interest payment based on the County's yearly treasury pool rate for the respective year.
- The Authority's Board of Directors has approved a settlement with the Authority's contractor, who is responsible for the design, construction, implementation and maintenance of the Land Mobile Radio (LMR) system. The settlement was funded by a loan from the County in the amount of \$23,000,000, as mentioned above.
- As of June 30, 2025, the Authority had \$175,480,898 in Capital Assets consisting of telecommunication equipment with a net book value of \$174,081,591, building access control system at \$1,382,348 and office furniture and fixtures at \$16,959.

Overview of Financial Statements

This discussion and analysis are intended to serve as an introduction to the Authority's basic financial statements, which are comprised of the following three components:

- Government-wide financial statements
- Fund financial statements
- Notes to the basic financial statements

This report also includes other supplementary information in addition to the basic financial statements.

**THE LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS SYSTEM AUTHORITY**
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
For the Year Ended June 30, 2025

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Authority's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all Authority's assets reduced by liabilities, which represent net position. Over time, increases and decreases in net position may serve as an indicator of whether the financial position of the Authority is improving or deteriorating.

The Statement of Activities presents information that indicates how the Authority's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying events giving rise to the changes occur, regardless of the timing of related cash flows. Therefore, revenues and expenses are reported in these statements for some items that affect cash flows in future periods, i.e., accrued but unpaid contract and professional fees.

The government-wide financial statements report on the following different types of programs or activities:

Governmental Activities – All of the Authority's programs during fiscal year 2024-2025 are reported under this category.

Business-type Activities – The Authority had no business-type activities during fiscal year 2024-2025.

Fund Financial Statements

The fund financial statements contain information regarding major individual funds. A fund is a fiscal and accounting entity with a balanced set of accounts. The Authority uses separate funds to ensure compliance with fiscal and legal requirements. The Authority's funds are all classified as governmental funds during fiscal year 2024-2025.

Governmental Funds - These funds are used to account for essentially the same services that were previously described as governmental activities above. However, the fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Authority's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Authority's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements.

**THE LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS SYSTEM AUTHORITY**
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
For the Year Ended June 30, 2025

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary schedules in the format of the basic financial statements, showing the activity for each fund.

Financial Statement Analysis

During fiscal year 2024-2025, operating revenues increased by \$15.7 million and operating expenditures increased by \$32.6 million. The overall increase in operating revenues was primarily driven by an additional \$8.5 million in federal grant funding and a \$7.5 million increase in communication services revenue.

Capital expenditures for telecommunication equipment increased by \$5.6 million, County department services increased by \$3.1 million, and consultants' services decreased by \$1.0 million. Operating expenditures also increased due to a \$23.0 million settlement of a claim brought by the Authority's LMR system contractor, as well as \$2.2 million in maintenance costs associated with the LMR system, which was placed into service during fiscal year 2025.

Capital Assets

During fiscal year 2024-2025, construction of the LMR System was completed and was put into service to support the radio subscribers. As of June 30, 2025, the Authority's capital assets consisted of telecommunication equipment with a net book value of \$174,081,591, a building access control system at \$1,382,348 and office furniture and fixtures at \$16,959.

Debt Administration

The County provided the Authority with a \$28,000,000 cash operating loan for the funding of start-up and operational costs until a long-term funding plan is adopted by the Authority's members. This loan bears no interest and has no definite repayment schedule.

On June 21, 2025, the Authority entered into a Funding Agreement with the County for \$23,000,000 to finance the settlement of a contractor claim. The loan was issued at its original principal amount and bears variable interest.

As of June 30, 2025, the Authority's loan payable balance was \$51,000,000.

**THE LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS SYSTEM AUTHORITY**
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
For the Year Ended June 30, 2025

Economic Factors

The following Authority activity is anticipated for fiscal year 2025-2026 as well as all other grants funding:

Status of Land Mobile Radio System

The LMR System contract was executed in August 2013 with Motorola Solutions, Inc. (MSI) and work began in September 2013. The Final System Acceptance was successfully completed on November 17, 2023. The Final System Acceptance is an accumulation of various Provisional Subsystem Acceptances and other contractually required deliverables submitted by MSI, concluding that most of the work in Phases one (1) through four (4) of the LMR project has been completed. Subsequently, following Final System Acceptance, the project entered its one-year Warranty period, which concluded on November 17, 2024. After the successful completion of the Year 1 operation and maintenance on November 2025, the Authority continued to use the County Internal Services Department for facilities maintenance, and ancillary services for the LMR System as it entered Year 2. In addition, the Authority exercised the Unilateral Option and corresponding Option Term in connection with Year 2 of Phase 5 (LMR System Maintenance) which commenced on November 17, 2025, and will conclude on November 16, 2026. In addition, the authority exercised Year 2 of the System Upgrade Agreement (SUA) with MSI out of the six-year LMR System SUA.

The permanent power project at LMR site Burnt Peak was completed in February 2026 and started commissioning activities in March 2026 targeting end of June 2026 for completion. The scope of work was defined to connect with Southern California Edison's solar power grid. The power project at LMR site Green Mountain is progressing and the permits may be processed by March 2026.

In addition, the Authority entered into various sole source agreements with:

- DPS Telecom to install an access and control a video surveillance system for LMR System sites to, among other things, ensure sites are properly secured.
- San Luis Aviation, Inc., dba SLA Corp for ESChat Push-to Talk (PTT) functionality for use on the LMR System. ESChat PTT functionality can allow ESChat Users to communicate with the LMR System from broadband devices such as smartphone, tablets, IoT devices to radios.
- Gencore Candeo, Ltd to upgrade and enhance functionality on GenWatch3, the existing data management software utilized on the LMR System.
- CompCom, LLC to provide Information Technology services, in the capacity of Information Technology Manager to the Authority.
- PV Communication, Inc. to provide Public Safety Radio Communication Specialist consultant services to the Authority.

The Authority is on track with successful spending of Urban Area Security Initiative (UASI) Grant Program UASI 23 (\$3,311,662), UASI 24 (\$3,400,000), and UASI 25 (\$700,000), as well as appropriately spending in accordance with approved projects funded by the State Budget Act of 2022 Interest Earned. In addition, during the past year the project successfully closed out the grant spending of UASI 22 (\$11,688,338), State Homeland Security (SHSGP) Program 22 (\$3,520,000), SHSGP 23 (\$1,760,000), SHSGP 24 (\$1,120,000) and State Budget Act of 2022 Funds (\$18,600,000). The Approval Authority voted to allocate \$700,000 in UASI 26 for LA-RICS Operations and Maintenance.

**THE LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS SYSTEM AUTHORITY**
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
For the Year Ended June 30, 2025

Economic Factors (Continued)

Status of Land Mobile Radio System (continued)

During fiscal year 2025-2026, the State of California Budget Act of 2022 interest earned is being utilized to pay for certain costs supporting and operating the LMR System, including but not limited to costs relating to capital outlay, optimization, and corresponding staff support.

The Authority continued to collect revenue from different Subscribers who desired to utilize the LMR System for their primary radio communications. As of fiscal year 2025-2026, there are 38 executed Subscriber agreements, and 32,026 programmed radios.

Subsequent Event

After the fiscal year ended June 30, 2025, the grant administrator notified the Authority of a reduction in UASI 25 grant funding. The grant amount was reduced from a \$1 million grant award to \$700,000 and will decrease anticipated revenues in future periods.

Contacting the Authority's Financial Management

This financial report is designed to provide our citizens and other interested parties with a general overview of the Authority's finances and to demonstrate the Authority's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the County of Los Angeles, Department of Auditor-Controller, 500 West Temple Street, Room 525, Los Angeles, CA 90012.

**THE LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS SYSTEM AUTHORITY**

STATEMENT OF NET POSITION
June 30, 2025

ASSETS

Current Assets:

Cash and investments (Note 3)	\$ 30,339,496
Interest receivable	246,932
Accounts receivable	192,081
Grants receivable (Note 4)	3,688,336
Prepaid expenses	107,303
Total Current Assets	34,574,148

Noncurrent Assets:

Right-to-use leased building, net of accumulated amortization	1,784,804
Capital assets, net of accumulated depreciation (Note 5)	175,480,898
Total Noncurrent Assets	177,265,702

TOTAL ASSETS

211,839,850

LIABILITIES

Current Liabilities:

Accounts payable (Note 6)	2,593,609
Interest payable	18,196
Refunds payable	61,068
Loans payable (Note 7)	28,000,000
Lease liability - due within one year (Note 9)	296,809
Total Current Liabilities	30,969,682

Noncurrent Liabilities

Loans payable (Note 7)	23,000,000
Lease liability (Note 9)	1,536,293
Total Noncurrent Liabilities	24,536,293

TOTAL LIABILITIES

DEFERRED INFLOW OF RESOURCES

Deferred revenue (Note 8)	2,668,677
---------------------------	-----------

NET POSITION

Net investment in capital assets	175,480,898
Unrestricted	(21,815,700)
TOTAL NET POSITION	\$ 153,665,198

See accompanying notes to the basic financial statements.

**THE LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS SYSTEM AUTHORITY**

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025

	<u>Expenses</u>	<u>Program Revenues Capital Grants and Contributions</u>	<u>Net (Expense) Revenue and Change in Net Position Governmental Activities</u>
<u>Functions/Programs</u>			
Governmental activities -			
Interoperable communications and safety programs	\$ 45,957,684	\$ 19,189,867	\$ (26,767,817)
Total	\$ 45,957,684	\$ 19,189,867	\$ (26,767,817)
General revenues:			
Investment income			1,138,732
Others			26,538
Total general revenues			<u>1,165,270</u>
Change in net position			(25,602,547)
Net position, June 30, 2024			<u>179,267,745</u>
Net position, June 30, 2025			\$ <u><u>153,665,198</u></u>

See accompanying notes to the basic financial statements.

**THE LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS SYSTEM AUTHORITY**

BALANCE SHEET
June 30, 2025

ASSETS

Cash and investments (Note 3)	\$ 30,339,496
Interest receivable	246,932
Accounts receivable	192,081
Grants receivable (Note 4)	3,688,336
Prepaid expense	107,303
Total Assets	<u>34,574,148</u>

LIABILITIES

Accounts payable (Note 6)	2,593,609
Interest payable	18,196
Refunds payable	61,068
Loans payable (Note 7)	28,000,000
Total Liabilities	<u>30,672,873</u>

DEFERRED INFLOW OF RESOURCES

Deferred revenue (Note 8)	<u>2,668,677</u>
---------------------------	------------------

FUND BALANCE

Unassigned	<u>1,232,598</u>
Total fund balance	<u>1,232,598</u>
Total Liabilities, Deferred Inflow of Resources and Fund Balance	<u>\$ 34,574,148</u>

See accompanying notes to the basic financial statements.

**THE LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS SYSTEM AUTHORITY**

RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET TO THE
GOVERNMENTAL ACTIVITIES STATEMENT OF NET POSITION

June 30, 2025

Fund balance - Governmental Fund (page 11)	\$ 1,232,598
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet.	175,480,898
Right-to-use leased building in governmental activities is not current financial resources and therefore not reported in the governmental funds balance sheet.	1,784,804
Long-term liabilities, including loans payable, are not due and payable in the current period and therefore are not reported in the funds balance sheet.	(23,000,000)
Lease liability is not due and payable in the current period and accordingly not reported as governmental funds liability.	<u>(1,833,102)</u>
Net Position of Governmental Activities (page 9)	<u>\$ 153,665,198</u>

See accompanying notes to the basic financial statements.

**THE LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS SYSTEM AUTHORITY**

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
For the Year Ended June 30, 2025

<u>Revenues</u>	
Federal grants	\$ 11,680,187
Communication services	7,509,680
Investment income	1,138,732
Others	26,538
Total revenues	20,355,137
 <u>Expenditures</u>	
Settlement of claim (Note 10)	23,000,000
Capital outlay - telecommunication equipment	11,072,431
County department services	7,436,548
Consultants' services	3,273,799
Maintenance	2,150,516
Utilities	319,631
Rentals	309,619
Insurance	132,342
Professional fees	33,055
Interest	18,196
Travel and transportation	16,310
Miscellaneous	10,630
Other charges	7,930
Education and training	6,900
Permit and license fees	6,467
Electricity	4,558
Total expenditures	47,798,932
Deficiency of revenues over expenditures	(27,443,795)
 <u>Other financing sources</u>	
Loan proceeds to finance settlement of claim (Note 10)	23,000,000
Net change in fund balance	(4,443,795)
Fund balance, July 1, 2024	5,676,393
Fund balance, June 30, 2025	\$ 1,232,598

See accompanying notes to the basic financial statements.

**THE LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS SYSTEM AUTHORITY**

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE
GOVERNMENTAL STATEMENT OF ACTIVITIES

June 30, 2025

Net Change in Fund Balance (page 13)	\$	(4,443,795)
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>Governmental funds report capital outlay as expenditures. However, in the governmental statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. Additions to capital assets amounted to \$11,072,431 in the current period.</p>		11,072,431
<p>Governmental funds report rental on building as expenditures. However, in the government-wide statement of activities, these expenditures is capitalized over the life of the rent.</p>		298,832
<p>Depreciation expenses on capital assets is reported in the government-wide statement of activities, but does not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditures in governmental funds.</p>		(9,187,695)
<p>Governmental funds report proceeds from noncurrent loans payable as other financing sources. However, in the government-wide statements, this amount is reported as noncurrent liabilities and does not affect net position but instead increases liabilities.</p>		(23,000,000)
<p>Interest expenses on lease liability is reported in the government-wide statement of activities, but does not require the use of current financial resources. Therefore, interest expense is not reported as expenditures in governmental funds.</p>		(38,128)
<p>Amortization on the right-to-use leased building is reported in the government-wide statement of activities, but does not require the use of current financial resources. Thus, amortization expense is not reported as expenditures in governmental funds.</p>		<u>(304,192)</u>
Change in Net Position of Governmental Activities (page 10)	\$	<u><u>(25,602,547)</u></u>

See accompanying notes to the basic financial statements.

**THE LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS SYSTEM AUTHORITY**

NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2025

NOTE 1 – REPORTING ENTITY

The Authority, a separate public entity, was created in May 2009 through a Joint Powers Agreement (JPA) between the County, the City of Los Angeles, and eighty-five (85) other public agencies located in the greater Los Angeles area. The Authority was created to exercise the powers shared in common by its members to engage in regional and cooperative planning and coordination of the governmental services to establish a wide-area interoperable public safety communications network.

The composition of the JPA has changed since inception. During fiscal year 2024-2025, the Authority was governed by a ten (10) member Board of Directors (Board) which served without compensation. The 10 Board members consisted of the following:

1. County of Los Angeles, Chief Executive Officer
2. County of Los Angeles, Fire Chief
3. County of Los Angeles, Sheriff
4. County of Los Angeles, Department of Health Services Director
5. Los Angeles Area Fire Chief Association
6. Los Angeles County Police Chiefs Association
7. California Contract Cities Association
8. City of Inglewood, Police Chief (At Large)
9. City of Covina, Police Chief (At Large)
10. City of La Verne, Fire Chief (At Large)

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basic Financial Statements

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 34, the basic financial statements consist of the following:

- Government-wide financial statements;
- Fund financial statements; and
- Notes to the basic financial statements.

Government-wide Financial Statements

The statement of net position and statement of activities display the financial activities of the Authority. These statements present the governmental activities of the Authority.

The statement of activities presents a comparison between direct expenses and program revenues for the Authority's governmental activities. Direct expenses are those that are specifically associated with a program and, therefore, are clearly identifiable to a particular program. Program revenues include capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented instead as general revenues.

**THE LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS SYSTEM AUTHORITY**

NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2025

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-wide Financial Statements (Continued)

Net position is classified into the following three components: 1) net investment in capital assets; 2) restricted; and 3) unrestricted. At June 30, 2025, the net investment in capital assets balance was \$175,480,898, and the unrestricted net position was \$(21,815,700). There was no restricted net position balance at June 30, 2025.

Fund Financial Statements

The accounts of the Authority are organized on the basis of funds. A fund is defined as an independent fiscal and accounting entity wherein operations of each fund are accounted for in a separate set of self-balancing accounts that record resources, related liabilities, obligations, reserves and equity segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Government resources are allocated to and for individual funds based on the purpose for which they are spent and means by which spending activities are controlled.

The Authority's General Fund is available for any authorized purpose and is used to account for and report all financial resources not accounted for and reported in another fund. Funding comes primarily from federal grants through the Department of Homeland Security.

Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

The General Fund is accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, revenues are available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred.

Capital Assets

Capital assets, consisting primarily of telecommunication equipment, are defined as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost when purchased or constructed. Costs include labor, materials, interest during construction, retirement plan contribution and other fringe benefits. Donated assets are reported at acquisition value rather than estimated fair market value at the date of donation.

**THE LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS SYSTEM AUTHORITY**

NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2025

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets (Continued)

The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized. Capital assets other than land are depreciated using the straight-line method over the estimated useful lives of the assets.

Lease

The Authority is a lessee of a non-cancellable lease of building office space. The Authority recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements. The Authority recognizes lease liabilities for leases with an initial value of \$5,000 or more.

At the commencement of a lease, the Authority initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain indirect costs. Subsequently, the lease asset is amortized on a straight-line basis over the shorter of the lease term or its useful life.

Key estimates and judgments related to leases include how the Authority determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease terms, and (3) lease payments. The Authority uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Authority generally uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the non-cancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and the purchase option price that the Authority is reasonably certain to exercise. The Authority monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Right-to-use leased building and lease liability are reported separately on the Statement of Net Position.

Fund Balances

In the fund financial statements, the governmental funds report the classification of fund balance in accordance with GASB Statement No. 54 “Fund Balance Reporting and Governmental Fund Type Definitions”. The reported fund balances are categorized as nonspendable, restricted, committed, assigned, or unassigned based on the extent to which the Authority is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Nonspendable Fund Balance – amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example: inventories and long-term notes receivable.

**THE LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS SYSTEM AUTHORITY**

NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2025

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balances (Continued)

Restricted Fund Balance – amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. Restrictions may effectively be changed or lifted only by changing the condition of the constraint.

Committed Fund Balance – amounts that can only be used for the specific purposes determined by a formal action of the Authority’s highest level of decision-making authority, the Authority’s Board. Commitments may be changed or lifted only by the Authority taking the same formal action that imposed the constraint originally. The underlying action that imposed the limitation needs to occur no later than the close of the fiscal year.

Assigned Fund Balance – amounts intended to be used by the Authority for specific purposes that are neither restricted nor committed. The intent can be established at either the highest level of decision making, or by a body or an official designated for that purpose.

Unassigned Fund Balance – the residual classification for the Authority’s General Fund that includes amounts not contained in other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The Authority’s Board establishes, modifies, or rescinds fund balance commitments and assignments through the adoption of the budget and subsequent amendments that occur throughout the fiscal year.

In circumstances when an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is generally depleted in the order of restricted, committed, assigned, and unassigned.

Revenue

Recognition of revenues arising from non-exchange transactions, which include revenues from grants and contributions, is based on the primary characteristic from which the revenues are received by the Authority. Grant funds are considered earned to the extent of expenditures made under the provisions of the grants.

Communication services revenues are billed monthly in arrears at a monthly rate per device, which includes radios, consoles, consolettes, modems, and other equipment (collectively “Radios”) under the User Agreement between the Authority and the mobile radio subscribers.

**THE LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS SYSTEM AUTHORITY**

NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2025

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue (continued)

Deferred inflow of resources arises when potential revenues do not meet both the measurable and availability criteria for recognition in the current period. Deferred inflow of resources also arises when the Authority receives resources before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualified expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Authority has a legal claim to the resources, the liability for deferred inflow of resources is removed from the balance sheet and revenue is recognized.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

New Pronouncements Issued and Implemented

The following GASB Statements have been implemented in the current basic financial statements.

GASB Statement No. 101 – Statement No. 101, “Compensated Absences”, provides an updated framework to meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This statement is effective for reporting periods beginning after December 15, 2023. This statement did not have an impact on the Authority’s financial statements.

GASB Statement No. 102 – Statement No. 102, “Certain Risk Disclosures” enhances financial reporting by requiring state and local governments to disclose risks stemming from certain concentrations and constraints that may make them vulnerable to substantial financial impacts. This statement is effective for reporting periods beginning after June 15, 2024. This statement did not have an impact on the Authority’s financial statements.

NOTE 3 - CASH AND INVESTMENTS

The Authority’s cash and investments are pooled and invested by the County Treasurer and Tax Collector (Treasurer) and are subject to withdrawal from the pool upon demand. The Authority’s share in this pool is displayed in the accompanying financial statements as cash and investments. Investment income earned by the pooled investments is allocated to the various funds based on the fund’s average cash and investment balance, as provided by the California Government Code Section 53647. The Authority’s cash and investment balance as of June 30, 2025, is \$30,339,496.

**THE LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS SYSTEM AUTHORITY**

NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2025

NOTE 3 - CASH AND INVESTMENTS (CONTINUED)

California Government Code Sections 53601 and 53635 authorize the Treasurer to invest the External Investment Pool (Pool) and Specific Purpose Investment funds in obligations of the United States Treasury, federal agencies, municipalities, asset-backed securities, bankers' acceptances, commercial paper, negotiable certificates of deposit, medium-term notes, corporate notes, repurchase agreements, reverse repurchase agreements, forwards, futures, options, shares of beneficial interest of a JPA that invests in authorized securities, shares of beneficial interest issued by diversified management companies known as money market mutual funds registered with the Securities and Exchange Commission, securities lending agreements, the State of California's Local Agency Investment Fund, and supranational institutions. California Government Code Section 53534 authorizes the Treasurer to enter into interest rate swap agreements. However, these agreements should only be used in conjunction with the sale of the bonds approved by the Board of Supervisors. As permitted by the California Government Code, the Treasurer developed, and the Board adopted, an investment Policy that further defines and restricts the limits within which the Treasurer may invest. The investments are managed by the Treasurer, which reports investment activity to the Board of Supervisors on a monthly basis. In addition, the Treasurer's investment activity is subject to an annual investment policy review, compliance oversight, quarterly financial review, and annual financial reporting. The Treasurer also maintains Other Specific Investments, which are invested pursuant to Section 1300.76.1, Title 28, California Code of Regulations. The County has not provided nor obtained any legally binding guarantees during the year ended June 30, 2025, to support the value of shares in the Pool.

Investments are stated at fair value and are valued on a monthly basis. The Treasurer categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. Securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Securities classified in Level 2 of the fair value hierarchy are valued using other observable inputs such as matrix pricing techniques or based on quoted prices for assets in markets that are not active. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. Level 3 inputs are significant unobservable inputs. Securities classified in Level 3 are valued using the income approach such as discounted cash flow techniques. Investment in an external government investment pool is not subject to reporting within the level hierarchy.

Investment policies and associated risk factors applicable to the Authority are included in the County's Annual Comprehensive Financial Report for the year ended June 30, 2025. Detailed deposit and investment risk disclosures are included in Note 4 of the County's Annual Comprehensive Financial Report.

NOTE 4 – GRANTS RECEIVABLE

Grants receivable as of June 30, 2025, in the amount of \$3,688,336, represent receivable from the City of Los Angeles and the County for allowable expenditures incurred under the UASI and SHGP programs.

**THE LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS SYSTEM AUTHORITY**

NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2025

NOTE 5 – CAPITAL ASSETS

Capital assets as of June 30, 2025, consist of the following:

Governmental activities:	Balance at June 30, 2024	Increases	Decreases	Balance at June 30, 2025
Capital assets, being depreciated:				
Telecommunication equipment	\$ 2,081,707	\$ 183,243,780	\$ -	\$ 185,325,487
Building access control system	-	1,405,777	-	1,405,777
Office furniture and fixtures	214,450	-	-	214,450
Total	<u>2,296,157</u>	<u>184,649,557</u>	<u>-</u>	<u>186,945,714</u>
Less, accumulated depreciation for:				
Telecommunication equipment	(2,081,707)	(9,162,189)	-	(11,243,896)
Building access control system	-	(23,429)	-	(23,429)
Office furniture and fixture	(195,414)	(2,077)	-	(197,491)
	<u>(2,277,121)</u>	<u>(9,187,695)</u>	<u>-</u>	<u>(11,464,816)</u>
Total capital assets, being depreciated	<u>19,036</u>	<u>175,461,862</u>	<u>-</u>	<u>175,480,898</u>
Capital assets, not being depreciated:				
Construction in progress-telecommunication equipment	173,577,126	-	(173,577,126)	-
Total capital assets, not being depreciated	<u>173,577,126</u>	<u>-</u>	<u>(173,577,126)</u>	<u>-</u>
Governmental activities capital assets, net	<u>\$ 173,596,162</u>	<u>\$ 175,461,862</u>	<u>\$ (173,577,126)</u>	<u>\$ 175,480,898</u>

Depreciation expense for the government activities during fiscal year 2024-2025 was \$9,187,695.

NOTE 6 – ACCOUNTS PAYABLE

Accounts payable as of June 30, 2025, in the amount of \$2,593,609 represent accruals of vendors' invoices not yet paid as of that date.

NOTE 7 – LOANS PAYABLE

The initial funding for the Authority's start-up and operational costs was provided through a cash operating loan from the County. This loan bears no interest and has no definite repayment schedule. The balance of this loan as of June 30, 2025, was \$28,000,000.

On June 5, 2025, the Authority's Board of Directors has approved a settlement with the Authority's contractor, who is responsible for the design, construction, implementation and maintenance of the LMR system, of which such settlement will be funded with a loan from the County in the amount of \$23,000,000. Refer to Note 10.

On June 21, 2025, the Authority entered into a Funding Agreement with the County. The loan was issued in the original principal amount of \$23,000,000 and bears variable interest. For fiscal year 2026 through fiscal year 2030, the Authority will make a variable interest-only payment. The first payment for fiscal year 2026 will include any interest owed from the date the principal is paid to the Authority through June 30, 2025.

**THE LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS SYSTEM AUTHORITY**

NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2025

NOTE 7 – LOANS PAYABLE (CONTINUED)

The loan is payable for fifteen (15) years; with interest-only payment from fiscal years 2026 through 2030 and \$2.3 million each year for ten (10) years plus the variable interest payment based on the County’s yearly treasury pool rate for the respective year.

Future debt service requirements for the loan are as follows:

Fiscal Year	Principal	Interest *	Total
2026	\$ -	\$ 920,000	\$ 920,000
2027	-	920,000	920,000
2028	-	920,000	920,000
2029	-	920,000	920,000
2030	-	920,000	920,000
2031 and thereafter	23,000,000	5,060,000	28,060,000
	\$ 23,000,000	\$ 9,660,000	\$ 32,660,000

* Estimated interest payable using variable interest rate based on the County's yearly treasury pool rate.

NOTE 8 – DEFERRED INFLOW OF RESOURCES

The deferred inflow of resources as of June 30, 2025, in the amount of \$2,668,677 represents UASI and SHSP program expenditures that were not yet reimbursed by the funding agencies. These amounts are recorded as deferred revenue until the related reimbursements are received.

NOTE 9 – LEASE LIABILITY

The Authority leases 8,335 square feet of office space in a building located in Monterey Park, California. The non-cancellable lease agreement was for seven (7) years commencing on October 15, 2014. The Authority renewed the term of the lease for a period of thirty-six (36) months, which ended on October 31, 2024.

On October 12, 2024, the Authority renewed the term of the lease for a period of seventy-two (72) months, beginning November 16, 2024, and ending November 15, 2030. The non-cancelable lease agreement is accounted for under GASB Statement No 87, *Leases*. An initial lease liability was recorded in the amount of \$2,007,905 for this lease. As of June 30, 2025, the total value of the lease liability was \$1,833,102 and the total value of the right-to-use leased building was \$1,784,804, net of accumulated amortization of \$223,101.

**THE LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS SYSTEM AUTHORITY**

NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2025

NOTE 9 – LEASE LIABILITY (CONTINUED)

As of June 30, 2025, future minimum payments of the lease are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 296,809	\$ 49,610	\$ 346,419
2027	316,127	40,687	356,814
2028	336,333	31,188	367,521
2029	357,460	21,087	378,547
2030	379,542	10,356	389,898
2031	146,831	994	147,825
	\$ 1,833,102	\$ 153,922	\$ 1,987,024

NOTE 10 – SETTLEMENT OF CLAIMS

During fiscal year 2025, the Authority resolved a claim brought by its contractor responsible for the design, construction, implementation and maintenance of the LMR system. The contractor sought reimbursements for costs incurred due to delays in completing the project. Following negotiations and a formal mediation process, the Authority and the contractor reached a settlement agreement on June 5, 2025.

Under the terms of the agreement, the Authority agreed to pay the contractor \$23,000,000 in full and final settlement of all outstanding claims associated with the LMR system. The settlement does not constitute an admission of liability by the Authority and was executed to avoid the cost and uncertainty of continued litigation.

The settlement payment was recorded as an expense within both the Governmental Activities in the Statement of Activities and in the Fund’s Statement of Revenues, Expenditures and Changes in the Fund Balance for the year ended June 30, 2025.

No additional claims related to the LMR system is pending as of June 30, 2025.

NOTE 11 – CONTINGENT LIABILITIES

The Authority is also aware of potential claims that may be filed against them. The outcome of these matters is not presently determinable, but the resolution of these matters is not expected to have a significant impact on the financial condition of the Authority.

NOTE 12 – SUBSEQUENT EVENTS

In preparing these financial statements, the Authority has evaluated events subsequent to June 30, 2025, to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through March 23, 2026, the date the financial statements were available to be issued. It was determined that no subsequent events occurred that required recognition or additional disclosure in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

**THE LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS SYSTEM AUTHORITY**
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2025

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Federal grants	\$ 24,561,000	\$ 24,561,000	\$ 11,680,187	\$ (12,880,813)
Communication services	7,942,000	7,942,000	7,509,680	(432,320)
Cost recovery fees	150,000	150,000	21,000	(129,000)
Communication services (reimbursement from AT&T)	1,038,000	1,038,000	5,538	(1,032,462)
Interest income	-	-	1,138,732	1,138,732
Others	10,856,000	10,856,000	-	(10,856,000)
Total revenue	<u>44,547,000</u>	<u>44,547,000</u>	<u>20,355,137</u>	<u>(24,191,863)</u>
Expenditures:				
Consultant's services	33,534,000	33,534,000	16,496,746	17,037,254
County department services	8,193,000	8,193,000	7,438,647	754,353
Other charges	980,000	980,000	463,258	516,742
Cost recovery fee	150,000	150,000	4,287	145,713
AT&T Business Agreement Services	1,038,000	1,038,000	26,669	1,011,331
Settlement of claim ⁽¹⁾	-	-	23,000,000	(23,000,000)
Interest on loan	-	-	18,196	(18,196)
Miscellaneous	652,000	652,000	351,129	300,871
Total expenditures	<u>44,547,000</u>	<u>44,547,000</u>	<u>47,798,932</u>	<u>(3,251,932)</u>
Excess of revenues over expenditures	-	-	(27,443,795)	(27,443,795)
Other financing sources:				
Loan proceeds to finance settlement of claim	-	-	23,000,000	23,000,000
Net change in fund balance	-	-	(4,443,795)	(4,443,795)
Fund balance, July 1, 2024	-	-	5,676,393	5,676,393
Fund balance, June 30, 2025	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,232,598</u>	<u>\$ 1,232,598</u>

⁽¹⁾ The \$23,000,000 claim settlement was included in the fiscal year 2025-2026 adopted budget but was paid during fiscal year 2024-2025. The variance reflects a timing difference between the adopted budget and actual expenditures.

See accompanying notes to the required supplementary information.

**THE LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS SYSTEM AUTHORITY**

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2025

BUDGETARY DATA

The Authority adopts an annual budget on a basis consistent with accounting principles generally accepted in the United States of America and utilizes an encumbrance system as a management control technique to assist in controlling expenditures and enforcing revenue provisions. Under this system, the current year's expenditures are charged against appropriations. Accordingly, actual revenues and expenditures can be compared with related budget amounts without any significant reconciling items.

AUDIT OF FEDERAL AWARDS PROGRAMS



2355 Crenshaw Blvd, Suite 150
Torrance, CA 90501

Telephone: 310.792.4640
Facsimile: 310.792.4331
www.bcawr.com

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of
The Los Angeles Regional Interoperable Communications System Authority
Los Angeles, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Los Angeles Regional Interoperable Communications System Authority (Authority) as of and for the year ended June 30, 2025, and the related notes to the financial statements and have issued our report thereon dated March 23, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

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, such that there is a reasonable possibility that a material misstatement of the Authority's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BCA Watson Rice, LLP

Torrance, California
March 23, 2026



2355 Crenshaw Blvd, Suite 150
Torrance, CA 90501

Telephone: 310.792.4640
Facsimile: 310.792.4331
www.bcawr.com

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER
COMPLIANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS REQUIRED BY UNIFORM GUIDANCE**

To the Board of Directors of
The Los Angeles Regional Interoperable Communications System Authority
Los Angeles, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Los Angeles Regional Interoperable Communication System Authority's (Authority) compliance with the types of compliance requirements described as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Authority's major federal program for the year ended June 30, 2025. The Authority's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the Authority complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Other Matter – Restatement of Prior Year Schedule of Expenditures of Federal Awards

We previously audited the Schedule of Expenditures of Federal Awards of the Authority for the years ended June 30, 2024 and 2023, and our reports dated March 13, 2025 and March 27, 2024, respectively, expressed an unmodified opinion on those schedules. As discussed in Note 5 to the Schedule of Expenditures and Federal Awards, the amounts presented for the years ended June 30, 2024 and 2023 have been restated to correct a misstatement. Our opinion is not modified with respect to this matter.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2, U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Authority's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Authority's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Authority's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Authority's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Authority's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Authority's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and is described in the accompanying schedule of findings and questioned costs as Finding #2025-001. Our opinion on compliance for each major federal program is not modified with respect to this instance of noncompliance.

Government Auditing Standards requires the auditor to perform limited procedures on the Authority's response to the noncompliance finding identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a deficiency in internal control over compliance that we consider to be a material weakness.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as Finding #2025-001 to be a material weakness.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the Authority's response to the internal control over compliance findings identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. The Authority's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the Authority for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements. We issued our report thereon dated March 23, 2026, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming our opinion on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

BCA Watson Rice, LLP

Torrance, CA
March 23, 2026

**THE LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS SYSTEM AUTHORITY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025
(with Comparative Totals for June 30, 2024 and 2023 – as Restated)**

Federal Grantor/Pass-Through Grantor / Program Title	Assistance Listing Number	Award/Pass- through Identification Number	2025 Total Expenditures	2024 Total Expenditures (As Restated)	2023 Total Expenditures (As Restated)
FEDERAL					
<u>U.S. Department of Homeland Security</u>					
<i>Passed through the Federal Emergency Management Agency (FEMA)/Grant Programs Directorate (GPD)/ City of Los Angeles</i>					
Homeland Security Grant Program					
Urban Areas Security Initiative (UASI 2021)	97.067	C-141072	\$ -	\$ 12,778	\$ 1,524,697
Urban Areas Security Initiative (UASI 2022)	97.067	C-143439	499,750	5,734,128	5,454,460
Urban Areas Security Initiative (UASI 2023)	97.067	C-145698	548,677	-	-
Urban Areas Security Initiative (UASI 2024)	97.067	C-202444	1,000,000	-	-
<i>Subtotal</i>			<u>2,048,427</u>	<u>5,746,906</u>	<u>6,979,157</u>
<i>Passed through the California Governor's Office of Emergency Services/County of Los Angeles</i>					
Homeland Security Grant Program					
State Homeland Security Grant Program (SHSP 2022)	97.067	037-00000	-	3,520,000	-
State Homeland Security Grant Program (SHSP 2023)	97.067	037-00000	921,955	838,045	-
State Homeland Security Grant Program (SHSP 2024)	97.067	037-00000	1,120,000	-	-
<i>Subtotal</i>			<u>2,041,955</u>	<u>4,358,045</u>	<u>-</u>
Total Federal Expenditures			<u>\$ 4,090,382</u>	<u>\$ 10,104,951</u>	<u>\$ 6,979,157</u>

See accompanying notes to the schedule of expenditures of federal awards

**THE LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS SYSTEM AUTHORITY**

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Los Angeles Regional Interoperable Communications System Authority and is presented using the modified accrual basis of accounting. The information in this schedule is presented in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

NOTE 2 – INDIRECT COST RATE

The Authority has elected not to use the 10% de minimis indirect cost rate as covered in §200.414 Indirect (F&A) costs. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 3 – SUBRECIPIENTS

The Authority has no subrecipients for the year ended June 30, 2025.

NOTE 4 – RELATIONSHIP TO THE BASIC FINANCIAL STATEMENTS

Amounts reported in the accompanying Schedule agree to amounts reported within the Authority’s basic financial statements.

NOTE 5 – REVISION ON PRIOR YEAR SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

During the current fiscal year, the Schedule of Expenditures of Federal Awards (SEFA) was revised to reflect Federal awards expended rather than Federal grant reimbursements received. Uniform Guidance (2 CFR §200.510(b)) requires the SEFA to report Federal awards expended. Accordingly, the prior-year amounts presented for comparative purposes in the accompanying SEFA have been revised to properly reflect Federal awards expended. The revision had no effect on the Authority’s previously issued financial statements. The Authority administered only one Federal program during the current and prior two fiscal years; therefore, the revision did not affect major program determinations in the prior audit periods.

The following table summarizes the revisions to federal expenditures previously reported in the SEFA.

Description	2024	2023
Federal expenditures previously reported in the SEFA	\$ 3,196,722	\$ 4,091,429
Adjustments	6,908,229	2,887,728
Restated federal expenditures reported in the SEFA	\$ 10,104,951	\$ 6,979,157

**THE LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS SYSTEM AUTHORITY**

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025

NOTE 6 – CONTINGENCIES

Under the terms of federal grants, additional audits may be requested by the grantor agencies and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to a request for reimbursement to the grantor agencies.

**THE LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS SYSTEM AUTHORITY**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2025

SECTION I – SUMMARY OF AUDITOR’S RESULTS

A. Financial Statements

- | | |
|---|---------------|
| 1) Type of auditor’s report issued: | Unmodified |
| 2) Internal control over financial reporting: | |
| a) Material weakness(es) identified? | No |
| b) Significant deficiency(ies) identified not considered to be material weaknesses? | None reported |
| 3) Noncompliance material to financial statements noted? | No |

B. Federal Awards

- | | |
|---|---------------|
| 1) Type of auditor’s report issued on compliance for major programs: | Unmodified |
| 2) Internal control over major programs: | |
| a) Material weakness(es) identified? | Yes |
| b) Significant deficiency(ies) identified not considered material weakness(es)? | None reported |
| 3) Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | Yes |
| 4) Identification of major program: | |

Assistance Listing Number	Name of Federal Program
97.067	Homeland Security Grant Program UASI 2021 UASI 2022 UASI 2023 UASI 2024 SHSP 2022 SHSP 2022 SHSP 2022

- | | |
|---|-----------|
| 5) Dollar threshold used to distinguish between Type A and Type B programs: | \$750,000 |
| 6) Auditee qualified as low-risk auditee? | Yes |

**THE LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS SYSTEM AUTHORITY**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2025

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Reference Number:	2025-001
Federal Program Title:	Homeland Security Grant Program
Federal Assistance Listing Number:	97.067
Federal Agency:	U.S. Department of Homeland Security
Pass-Through Agencies:	California Governor's Office of Emergency Services (Cal OES)/County of Los Angeles Federal Emergency Management Agency (FEMA)/Grant Programs Directorate (GPD)/City of Los Angeles
Federal Award Number and Year:	037-00000; Grant Years 2021, 2022, 2023 and 2024
Category of Finding:	Reporting – SEFA (2 CFR §200.510(b))
Type of Finding:	Material Weakness in Internal Control over Compliance

Criteria

In accordance with Uniform Guidance (2 CFR §200.510(b)), the auditee is required to prepare a Schedule of Expenditures of Federal Awards (SEFA) for the period covered by the financial statements that includes the total Federal awards expended for each Federal program.

Condition

The Authority Fiscal Agent (County of Los Angeles Auditor-Controller) initially prepared the SEFA based on Federal grant reimbursements received during the fiscal year rather than Federal awards expended, as required by the Uniform Guidance (2 CFR §200.510(b)). As a result, the SEFA originally prepared by the County of Los Angeles Auditor-Controller management did not accurately report Federal awards expended for the fiscal year.

The SEFA was subsequently revised to properly report Federal awards expended. The methodology used to prepare the SEFA had also been applied in prior years; therefore, the SEFA amounts for the two prior fiscal years presented for comparative purposes in the current report were revised to reflect Federal awards expended.

Cause

The Authority's procedures for preparing and reviewing the SEFA did not fully address the requirement to report Federal awards expended in accordance with Uniform Guidance. The methodology used to compile the SEFA relied on Federal grant reimbursements received rather than Federal program expenditures recorded in the Authority's accounting records. As a result, the review procedures performed over the SEFA did not identify that Federal awards expended were not being reported.

**THE LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS SYSTEM AUTHORITY**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2025

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)

Effect

As a result of the methodology used to prepare the SEFA, the schedule required material revisions during the audit to properly report Federal awards expended. The same methodology had also been applied in prior years, resulting in revisions to the SEFA amounts for the two prior fiscal years presented for comparative purposes in the current report.

The Authority administered only one Federal program during the current and prior two fiscal years; therefore, the revisions to the SEFA did not affect major program determinations. The revisions also did not affect the Authority’s previously issued financial statements.

Questioned Costs

None

Recommendation

Management should update its procedures for preparing the SEFA to ensure the schedule is compiled based on Federal awards expended recorded in the accounting records, rather than Federal reimbursements received, and that the review process verifies the SEFA accurately reports Federal awards expended.

Management’s Response

We agree. The Authority Fiscal Agent (County of Los Angeles Auditor-Controller) has reviewed our procedures to record expenditures in the SEFA to ensure amounts are correctly stated in the proper period when expensed rather than when the reimbursement is received.

Corrective Action Plan

During the fiscal year 2024-2025 audit, we implemented internal controls to properly record the expenditures in the SEFA.

Implementation Date

March 23, 2026

SECTION IV – PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None reported.



**LOS ANGELES REGIONAL INTEROPERABLE
COMMUNICATIONS SYSTEM AUTHORITY**

2525 Corporate Place, Suite 200
Monterey Park, California 91754
Telephone: (323) 881-8291
<http://www.la-rics.org>

SCOTT EDSON
EXECUTIVE DIRECTOR

May 7, 2026

To: LA-RICS Authority Board of Directors

From: Scott Edson 

Executive Director

LMR NETWORK OPERATION STATUS AND ISSUES

The purpose of this discussion item is to update your Board on the LMR Network operation status and issues that may be impacting LA-RICS and/or end users.

TP:mb




**LOS ANGELES REGIONAL INTEROPERABLE
COMMUNICATIONS SYSTEM AUTHORITY**

2525 Corporate Place, Suite 100
Monterey Park, California 91754
Telephone: (323) 881-8291
<http://www.la-rics.org>

SCOTT EDSON
EXECUTIVE DIRECTOR

May 7, 2026

To: LA-RICS Authority Board of Directors

From: Scott Edson 
Executive Director

OUTREACH UPDATE

The purpose of this discussion item is to update your Board on the status of outreach activities pertaining to the LA-RICS Land Mobile Radio (LMR) project. The meetings below occurred since our last report to you:

MUNICIPALITY	MEETING DATE
UASI 2024 Spending Projects Meeting	March 2, 2026
Outreach Ventura County, Critical Connect Discussions	March 5, 2026
LA28 Tactical Manpower Meeting	March 9, 2026
LA World Cup 2026, Spectrum Working Group	March 10, 2026
LA-RICS Sponsored Regional Interoperability Meeting	March 11, 2026
Communication Sub-working group (After Action Eaton/Palisades)	March 11, 2026
LA-RICS, ISSI and Interoperability Review with Motorola	March 11, 2026
Discussion Meeting with Kenwood, ESChat	March 12, 2026
Outreach Beaches and Harbors, Portable Radio Service	March 12, 2026
FIFA World Cup 2026, LA Tactical Communications Committee	March 17, 2026
Interoperability Working Group with LAPD	March 19, 2026

Outreach City of West Covina	March 25, 2026
ISSI discussion with OCSD (Update)	March 26, 2026
Honda Center Training (Orange County)	March 30, 2026
Interoperability Working Group / MSI Summit	April 2, 2026
ICI Technical Meeting	April 9, 2026
FIFA World Cup 2026, ICS 205 Sub-Committee	April 14, 2026
Tri-County Chief of Police Conference (Executive Director Edson)	April 15, 2026
LA-RICS/Inglewood PD, World Cup 2026, ICS 205 Meeting	April 15, 2026
USSS User Agreement discussion	April 15, 2026
Regional Interoperability Working Group Meeting	April 16, 2026
Inglewood PD Tactical Comm. Table-Top exercise	April 21, 2026
LA28 Interagency Communications / MACC Sub-Committee	April 22, 2026
Cal OES Meeting, Draft Review Plan for CHP Trunking	April 23, 2026
UCLA PD Migration and Interoperability Meeting	April 23, 2026

The Executive Director continues to remain actively engaged in both regional and statewide forums focused on public safety communications, emerging technologies, and interoperability initiatives. His participation enhanced coordination with partner agencies, broadened collaborative partnerships, and reinforced LA-RICS' position as a regional leader in public safety communications, while keeping the agency aligned with evolving industry standards and best practices. In April, he attended the Tri-County Chiefs of Police Conference in Rancho Mirage at the invitation of Irvine Police Department Chief Michael Kent, where he highlighted the importance of interoperability among neighboring counties and emphasized the role LA-RICS plays in advancing interoperability efforts across Southern California. These ongoing engagements continue to support stronger regional alignment and the advancement of coordinated public safety communications capabilities.

During March and April of 2026, Authority staff carried out ongoing and comprehensive outreach activities with both Subscriber and Affiliate agencies, while also progressing several important operational initiatives. Personnel continued to coordinate and provide on-site escorts for facilities requiring both routine and emergency maintenance, as well as scheduled inspections, helping to ensure system integrity, compliance with applicable requirements, and uninterrupted service. Authority staff monitored service performance and responded promptly to agency inquiries to support effective coordination across partner organizations. These efforts highlight the Authority's continued focus on reliability, responsiveness, and strong system stewardship.

Additionally, staff supported oversight of site equipment, technology infrastructure, and backup generator systems to help ensure sustained operational readiness across the network.

Outreach activities within the past two months have demonstrated strong effectiveness in strengthening partnerships and broadening engagement among public safety stakeholders. During this reporting period, support was provided to the South El Monte Public Safety Department (Subscriber), Los Angeles County Animal Care and Control (Subscriber), Ontario Police Department Air Support (Affiliate), Orange County Sheriff's Department (OCSD) (Affiliate), Sierra Madre Police Department (Subscriber), Lynwood Unified Public Safety Department (Subscriber), California State Parks (Subscriber) and the U.S. Federal Air Marshals (Affiliate). These efforts continue to support closer coordination and improved alignment among participating agencies while also promoting consistent communication and a more integrated approach to regional public safety collaboration.

The rollout of ESChat among Subscriber agencies continues to advance steadily, with additional agencies programmed, granted access, and actively utilizing the application. Several agencies have requested additional licenses, and the Authority is working to fulfill as many of these requests as possible. The Los Angeles County Fire Department (LACoFD) has been issued several licenses and is currently evaluating the platform's capabilities to support its operational needs. The Los Angeles County Sheriff's Department (LASD) has deployed the application across several specialized units, where it is now in daily use, and feedback indicates that during multiple operations, the incognito mode has proven effective in enhancing officer safety and supporting enforcement activities. Overall, the continued expansion of ESChat reflects increasing confidence in the platform and reinforces its value as a dependable communication tool for participating agencies.

LA-RICS has been working with the Los Angeles County Probation Department to program test radios with proposed talk-groups, supporting evaluation of system performance across their facilities. The department has requested an expansion of the test radio inventory to better assess coverage at all Probation locations. In support of interoperability, a request was submitted to LASD to program L-TACs, Metros, and Dispatch channels for use by Special Enforcement Operations personnel and Supervising Deputy Probation Officers; LASD approved the request, and several radios have since been successfully programmed with the designated channels.

Additionally, Los Angeles World Airports (LAWA) has been working closely with the Authority's Technical Team to modify its code-plug to align with LA-RICS and LASD configurations, as well as to incorporate updated ICI agency information; the revised code-plug is currently undergoing testing to confirm it meets interoperability requirements. Authority staff also partnered with the Manhattan Beach Fire Department to program mutual aid interoperable channels across their radios, with testing confirming the channels are functioning as intended. Coordination with Cal OES continues the programming of CHP radios, where an issue with an encryption key was identified, corrected, and successfully retested. An additional 200 radios have been programmed, with the goal of deploying them

for field use in advance of the 2026 World Cup, further strengthening regional interoperability and operational readiness.

Interoperability efforts with OCSD continue to advance steadily, with ongoing coordination and implementation of Critical Connect. LA-RICS has conducted two coordination meetings with OCSD to support integration efforts and ensure alignment on system capabilities. In March, approval was granted to program all Orange County public safety talk-groups (including the RED channel) into all 53 LASD consolettes, providing coverage across all LASD stations. Programming and encryption have been completed, and LASD has begun installation of the consolettes.

Next steps include extending these talk-groups to LASD Airships and specialized units to further enhance interoperability capabilities in the field. Additionally, OCSD requested that LA-RICS provide two temporary talk-groups for its Human Trafficking/Narcotics Viper Team to support mutual aid operations. This request was approved for a two-month period and will facilitate reliable communication during operations within Los Angeles County and in areas outside of Orange County's primary coverage footprint.

LA-RICS is currently coordinating with LASD Fleet Management on the acquisition of a 4x4 truck and an off-road all-terrain vehicle to support field operations. Authority staff require a high-clearance pickup truck to ensure dependable access to remote radio communication sites, many of which are located in rugged and difficult to reach terrain. These locations are often accessed via narrow dirt roads, steep grades, and areas susceptible to erosion or seasonal washouts caused by storms and fire activity.

Securing appropriate off-road vehicles will improve staff's ability to safely and efficiently reach these sites for maintenance, inspections, and emergency response. This capability is critical to maintaining system reliability and ensuring continuity of communications infrastructure across the region.

Authority staff have remained actively engaged in emergency communications planning for upcoming large-scale events, including the World Cup 2026 and the LA28 Olympics, working in close coordination with local, state, and federal partners. Ongoing planning meetings are focused on enhancing interoperability, strengthening regional communications capabilities, and supporting coordinated public safety operations to ensure effective event security.

In addition, LA-RICS staff recently participated in a tabletop exercise hosted by the Inglewood Police Department in preparation for the World Cup 2026. The exercise generated valuable discussion and identified key communications and coordination considerations. As a result, LA-RICS is now engaging with partner agencies to address areas of concern and ensure readiness well in advance of these major events, reinforcing a proactive and collaborative approach to public safety planning.



**LOS ANGELES REGIONAL INTEROPERABLE
COMMUNICATIONS SYSTEM AUTHORITY**

2525 Corporate Place, Suite 200
Monterey Park, California 91754
Telephone: (323) 881-8291
<http://www.la-rics.org>

SCOTT EDSON
EXECUTIVE DIRECTOR

May 7, 2026

Board of Directors
Los Angeles Regional Interoperable Communications System Authority (the "Authority")

Dear Directors:

**DELEGATED AUTHORITY TO THE EXECUTIVE DIRECTOR
TO ACCEPT GOODS, SERVICES, SOFTWARE, AND EQUIPMENT
ON A GRATIS BASIS**

SUBJECT

Board approval is requested to delegate authority to the Executive Director to execute receipts with third parties to accept donated goods, services, software, and equipment as well as donated installation and maintenance services, as applicable, on a gratis basis, for the purposes of achieving and furthering public safety interoperability in the region.

RECOMMENDED ACTIONS

It is recommended that your Board:

1. Delegate authority to the Executive Director to execute receipts between the Authority and third parties, in substantially similar form to the **Enclosure**, to allow the Authority to accept donated goods, services, software, and equipment as well as donated installation and maintenance services, as applicable, on a gratis basis, for the purposes of achieving and furthering first responders and public safety's interoperability in the region.
2. Delegate authority to the Executive Director to amend the receipts as well as any other agreements, including but not limited to, site access agreements, permits to enter, lease permits, equipment license agreements, or any other ancillary documentation necessary to accept, install, operate, and/or maintain equipment donated from third parties, on a gratis basis, in furtherance of first responder and public safety interoperability in the region.

3. Direct the Executive Director to provide a quarterly report to the Board listing what the Authority has accepted in donated goods, services, software, equipment, etc. as well as donated installation and maintenance services, and from which third parties.

BACKGROUND

As your Board is aware, the LMR System is comprised of fifty-eight (58) sites dispersed across the County of Los Angeles region spanning from Lancaster, to San Dimas, to Catalina Island. Additionally, the Authority owns deployable assets to augment coverage and capacity in areas where coverage gaps may exist.

As part of the Authority's mission to achieve regional interoperability via the LMR System, there have been instances, and may continue to be instances, where third parties offer to provide donated goods, services, software, and equipment to the Authority such as shelters, RF site equipment, antennas, microwave dishes, racks, generators, licenses, programming services, etc. as well as corresponding installation and maintenance services.

On September 22, 2022, your Board approved a similar action to accept donated equipment, installation, and maintenance services from Alert Wildfire, which is led by the University of California San Diego and is a consortium of various education institutes, utility company and fire service agencies. Alert Wildfire donated cameras and corresponding installation and maintenance services to the Authority on a gratis basis at select LMR System sites.

What is before your Board for consideration is a process that will allow the Authority to accept and receive donated goods, services, software, equipment, installation and maintenance services, on a gratis basis with no further obligations, that will further the Authority's goal of regional interoperability to the benefit of the region's first responders, public safety, and LA-RICS Subscribers and Affiliates.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The purpose of the recommended actions is to allow the Executive Director to accept donated goods, services, software, equipment, as well as installation and maintenance services, as may be donated to the Authority, on a gratis basis, for the purposes of improving the regional interoperability footprint to the benefit of the region's first responders, public safety, and LA-RICS Subscribers and Affiliates.

By executing the receipt, the Authority will accept goods, services, software, equipment as well as installation and maintenance services, as may be donated, on a gratis basis, with no further obligations.

LA-RICS Board of Directors
May 7, 2026
Page 3

FISCAL IMPACT/FINANCING

There is no fiscal impact associated with the recommended actions.

CONCLUSION

Upon the Board's approval of the recommended actions, the Executive Director will have delegated authority to proceed in a manner described in the recommended actions.

Respectfully submitted,



SCOTT EDSON
EXECUTIVE DIRECTOR

Enclosure

c: Counsel to the Authority

**DONATED GOODS, SERVICES, SOFTWARE, EQUIPMENT
ACCEPTANCE RECEIPT**

This Equipment Acceptance Receipt (Receipt) authorizes the **Los Angeles Regional Interoperable Communications System Authority (Authority)** to receive goods, services, software, equipment as identified in **Exhibit A (Goods, Services, Software, Equipment List)**, installation and maintenance services (if applicable), valued at approximately _____, on a gratis basis from the _____ (**Donor Third Party Name Here**), a _____ (e.g. California Corporation) (hereinafter referred to as "**Donor Third Party**"). The Equipment being received by the Authority is for designated Land Mobile Radio (LMR) System sites and/or other as identified in **Exhibit A (Goods, Services, Software, Equipment List)**, which may be updated from time to time. By executing this Receipt and accepting the goods, services, software, or equipment, the Authority agrees that it will receive the donated, goods, services, software, or equipment on a gratis basis with no further obligations.

The Donor Third Party understands and acknowledges that (1) the goods, services, software, or equipment is provided to the Authority on a gratis basis, and does not guarantee or imply a commitment for any purchase or procurement of any goods, services, software, or and/or equipment; (2) upon execution of this Receipt, the goods, services, software, or equipment will belong to the Authority and the Donor Third Party shall take no right or title to such good, services, software, or equipment.

This Receipt shall commence upon execution by both parties.

DONOR THIRD PARTY NAME

**LOS ANGELES REGIONAL
INTEROPERABLE COMMUNICATIONS
SYSTEM AUTHORITY**

Name

Executive Director, Scott Edson

Date

Date

GOODS, SERVICES, SOFTWARE, EQUIPMENT LIST

NO.	NAME OF LMR SYSTEM SITE	ADDRESS OR COORDINATES	LA-RICS SITE LICENSOR	EQUIPMENT/SERVICE DESCRIPTION	QUANTITY	EQUIPMENT/SERVICE VALUE
TOTAL EQUIPMENT/SERVICE VALUE:						



**LOS ANGELES REGIONAL INTEROPERABLE
COMMUNICATIONS SYSTEM AUTHORITY**

2525 Corporate Place, Suite 100
Monterey Park, California 91754
Telephone: (323) 881-8291
<http://www.la-rics.org>

SCOTT EDSON
EXECUTIVE DIRECTOR

May 7, 2026

Board of Directors
Los Angeles Regional Interoperable Communications System Authority (the "Authority")

Dear Directors:

**ACCEPT 2023 URBAN AREAS SECURITY INITIATIVE (UASI) FUNDS –
FIRST AMENDMENT**

SUBJECT

Board approval is requested to accept the LA-RICS Project's supplemental allocation of 2023 Urban Areas Security Initiative (UASI) funds.

RECOMMENDED ACTION

It is recommended that your Board:

1. Accept supplemental funds under this First Amendment to the existing Sub-Recipient Agreement for a budget increase of \$300,000.00 from the Fiscal Year 2023 UASI grant funds, resulting in a total aggregate amount of \$3,611,662.00.
2. Authorize the Executive Director to execute the enclosed 2023 UASI Sub-recipient Agreement Amendment No. 1 between the City of Los Angeles and the Authority; and
3. Delegate authority to the Executive Director to execute any subsequent amendments to the 2023 UASI Subrecipient Agreement and 2024 UASI Subrecipient Agreement which increases the grant award and/or performance period but otherwise keeps substantially similar terms and conditions already approved by the Board.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The Mayor's Office grant staff identified \$300,000 in un-spent UASI funding from other subrecipients that required depletion within the current fiscal year. LA-RICS had qualified project expenditures that could be timely claimed to the expiring grant and thus the Mayor's Office is willing to reallocate the subject increase in allocation to LA-RICS. The Board's acceptance of grant funds and authorization of the Executive Director to execute the Sub-recipient Agreement Amendment No. 1 will allow the Authority to request reimbursement for approved project expenditures under the UASI '23 grant. Project expenditures for the UASI '23 grant include Land Mobile Radio project management, Motorola System Upgrade Agreement work, as well as additional maintenance work. Approval of the recommended actions will also allow LA-RICS to accept future reallocations of unspent funds from the UASI '23 and UASI '24 grants and/or performance period, but under substantially similar terms and conditions already approved by your Board for those Subrecipient Agreements.

FISCAL IMPACT/FINANCING

This grant is fully funded by the Department of Homeland Security through CalOES.

There is no matching fund requirement.

FACTS AND PROVISIONS/LEGAL REQUIREMENT

The Authority's Counsel has reviewed the recommended actions.

AGREEMENTS/CONTRACTING PROCESS

The recommended actions will authorize the Executive Director to execute the Sub-Recipient Agreement Amendment with the City of Los Angeles as well as any additional amendments such as extension in the performance period or additional fund supplements.

Respectfully submitted,



SCOTT EDSON
EXECUTIVE DIRECTOR

Enclosure

c: Counsel to the Authority

FIRST AMENDMENT TO AGREEMENT NUMBER C-145698 OF
CITY OF LOS ANGELES CONTRACTS
BETWEEN
THE CITY OF LOS ANGELES
AND THE LOS ANGELES REGIONAL INTEROPERABLE COMMUNICATIONS
SYSTEM AUTHORITY (“LA-RICS”)

THIS FIRST AMENDMENT to Agreement Number C-145698 (“First Amendment”) is made and entered into by and between the City of Los Angeles, a municipal corporation (“the City”), and the Los Angeles Regional Interoperable Communications System Authority (“LA-RICS”), a joint powers authority created under the laws of California (the “Subrecipient”).

WITNESSETH

WHEREAS, on July 9, 2024, the City and Subrecipient entered into that certain City of Los Angeles Contract Number C-145698 (the “Agreement”) relating to the Urban Area Security Initiative (“UASI”) Program Grant (the “Grant”) funded by the U.S. Department of Homeland Security (“Grantor”), whereby the City agreed to reimburse certain expenses incurred by the Subrecipient as a participating agency in the UASI Program from the Grant allocations for Fiscal Year 2023 (“UASI 23”), such Agreement having a term of September 1, 2023 through May 31, 2026, with a maximum reimbursement amount from UASI 23 Grant funds to Subrecipient in the amount of Three Million Three Hundred Eleven Thousand Six Hundred Sixty-Two Dollars (\$3,311,662.00), and the execution of said Agreement having been authorized by the Los Angeles City Council (C.F.# 23-0690, 6/21/24); and

WHEREAS, the City and the Subrecipient each now desires to enter into this First Amendment to the Agreement (“First Amendment”) to document the budget increase and increase the fund allocation under the agreement by Three Hundred Thousand Dollars (\$300,000.00), resulting in a total compensation due to the Subrecipient under the agreement in the amount of Three Million Six Hundred Eleven Thousand Six Hundred Sixty-Two Dollars (\$3,611,662.00) (“First Amendment Increase”), such increase having been authorized by the Los Angeles City Council (C.F. #23-0690, 6/21/24); and

WHEREAS, Section 3.12 of the Agreement provides for amendments to the Agreement; and

WHEREAS, the City, through its Mayor’s Office of Public Safety (“Mayor’s Office”), which has been designated to administer the Agreement and the projects contemplated therein, and Subrecipient each desires to enter into this First Amendment for the purpose of amending the Agreement to: (a) reflect the First Amendment Increase and (b) make such other changes as are required in connection with the foregoing, all

as detailed elsewhere in this First Amendment and as authorized by the Los Angeles City Council (C.F. #23-0690, 6/21/24); and

WHEREAS, this First Amendment is necessary and proper to continue and/or complete certain activities authorized under the Agreement.

NOW, THEREFORE, the City and Subrecipient hereby covenant and agree that the Agreement, be amended as follows:

1. Section 1.2 of the Agreement entitled the "Subaward Information and Period of Performance" is hereby amended in its entirety to read as stated within the quotation marks in the following paragraph:

"Subrecipient hereby accepts the following subaward ("Subaward") of the Federal award upon the terms and conditions set forth in this Agreement:

Subaward amount: **\$3,611,662.00**

Subaward Period of Performance ("Term"): **September 1, 2023 to May 31, 2026**

Match Requirement: **None**

Subrecipient Identifier: **96269089**

Indirect Cost Rate for Subaward: **None**

The term of this Agreement shall be the "Term" as set forth in this Section 1.2."

2. Except as herein amended or modified, all terms and conditions of the Agreement, as previously amended, shall remain unchanged and in full force and effect by way of this First Amendment.
3. This First Amendment may be executed in one or more counterparts, and by the parties in separate counterparts, each of which when executed shall be deemed to be an original but all of which taken together shall constitute one and the same agreement. The parties further agree that facsimile or scanned signatures (of signatures in another electronic format designated by City) and sent by e-mail shall be deemed original signatures. This First Amendment includes three pages which constitute the entire understanding and agreement of the parties with respect to the matters set forth herein.

IN WITNESS WHEREOF, the City and Subrecipient have caused this First Amendment to be executed by their duly authorized representatives.

<p>APPROVED AS TO FORM: HYDEE FELDSTEIN SOTO, City Attorney</p> <p>By _____ Barak Vaughn, Assistant City Attorney</p> <p>Date _____</p>	<p>For: THE CITY OF LOS ANGELES KAREN BASS, Mayor</p> <p>By signing below, the signatory attests that they have no personal, financial, beneficial or familial interest in this contract.</p> <p>By _____ Karen Bass, Mayor</p> <p>Date _____</p>
<p>ATTEST:</p> <p>PATRICE Y. LATTIMORE, City Clerk</p> <p>By _____ Deputy City Clerk</p> <p>Date _____</p>	<p>Date _____</p>
<p>APPROVED AS TO FORM:</p> <p>By _____ [Attorney] Truc L. Moore</p> <p>Date _____</p>	<p>For: Los Angeles Regional Interoperable Communications System Authority ("LA-RICS"), a joint powers authority</p> <p>By _____ Scott Edson, LA-RICS Executive Director</p> <p>Date _____</p>
<p>ATTEST:</p> <p>By _____ Joseph Dominguez, Lieutenant</p> <p>Date _____</p>	<p>[SEAL]</p>

City Business License Number: _____
 Internal Revenue Service ID Number: _____
 Council File/OARS File Number: C.F. # 23-0690; Date of Approval: 06/21/2024
 City Contract Number: C-145698