



AGENDA
PSERN OPERATOR BOARD OF DIRECTORS MEETING
January 23, 2025

Location: PSERN Conference Room 19717 62nd Ave S, E102, Kent, WA 98032

Virtual meeting: Microsoft Teams (details below)

Date: Thursday, January 23, 2025

Time: 2:30 p.m. – 3:30 p.m.

Microsoft Teams Meeting: Members of the public are invited to participate in the meeting in person at the location above or virtually by telephone or video by using the following phone number and meeting ID: 1-323-433-2132 Meeting ID: 547299182#.

Directors: Kurt Triplett, Chair, Commissioner Chris Elwell, Vonnie Mayer, Chief Harold Scoggins, Chief Dan Yourkoski

Alternates: Undersheriff Anderson, Diane Carlson, Shawn Hayes, Kristin Meitzler, Mark Schmidt

Agenda Details

- | | | |
|----|--------------------------------|------------------|
| 1. | Call to Order – Meeting Chair | 2:30 p.m. |
| 2. | Roll Call – Tracey Doss | 2:30 p.m. |
| 3. | Public Comment – Meeting Chair | 2:31 – 2:32 p.m. |

Board Chairperson to open floor for public comment. Members of the public are invited to address the Board of Directors for a period not to exceed three minutes.

- | | | |
|----|---|------------------|
| 4. | Election of Board Secretary and Treasurer for 2025/26 – Meeting Chair | 2:32 – 2:40 p.m. |
| 5. | Consent Agenda – Meeting Chair | 2:40 – 2:45 p.m. |

Note: Directors can request to have any item removed from the consent agenda.

- a. Approve the December 12 Meeting Minutes
- b. Payment Approvals

(Decision: Approve the Consent Agenda)



6. Action Register Review – Meeting Chair 2:45 – 2:50 p.m.
7. State Auditor Exit Conference – WA State Auditor 2:50 – 2:55 p.m.
8. 2024 Year in Review – Mike Webb 2:55 – 3:00 p.m.
9. Executive Director Report – Mike Webb 3:00 – 3:10 p.m.
10. Q4 2024 Financial Results – Tracy Plouse 3:10 – 3:12 p.m.
11. 2025/2026 Projects and Initiatives – Mike Webb 3:12 – 3:20 p.m.
12. Operations Committee Report – Assistant Chief Lombard 3:20 – 3:25 p.m.
13. Board of Directors Officer Report - Board Officers 3:25 - 3:28 p.m.
14. Review New Action Items - Meeting Chair 3:28 - 3:30 p.m.

Adjourn

Next Meeting: March 27, 2025 @ 2:30



PSERN Board of Directors
Agenda Item #5

Title: Consent Agenda

PSERN Operator Board of Directors Meeting Date: January 23, 2025

PSERN Staff Contact: Tracey Doss, Administrator

Appendix A – December 12, 2024, Meeting Minutes

Appendix B – Payment Approvals

| Date | Payment Type | Amount |
|--------|-------------------|----------------|
| 6-Jan | CHECK/EFT | 183,335.00 |
| 8-Jan | CHECK | 4,063.11 |
| 3-Dec | CHECK | 62,488.84 |
| 17-Dec | EFT | 1,730.54 |
| 3-Dec | CHECK | 35,217.20 |
| 13-Dec | CHECK | 1,006.14 |
| 5-Dec | EFT | 4756.22 |
| 13-Dec | CHECK/EFT | 145,929.67 |
| 19-Dec | CHECK | 69.55 |
| 3-Dec | EFT | 12,728.13 |
| 5-Dec | EFT | 55,735.70 |
| 10-Dec | EFT | 9,497.02 |
| 12-Dec | EFT | 5,705.98 |
| 17-Dec | EFT | 16,151.16 |
| 23-Dec | EFT | 2,014.99 |
| 13-Dec | CHECK | 31,161.55 |
| 19-Dec | CHECK | 120,426.52 |
| 23-Dec | CHECK | 17,953.22 |
| 30-Dec | EFT | 12,800.45 |
| 23-Dec | EFT | 6,943.96 |
| | | \$729,714.95 |
| 5-Dec | PERS Payment | 22,993.66 |
| 5-Dec | Payroll and Taxes | 133,688.53 |
| 19-Dec | PERS Payment | 22,192.44 |
| 19-Dec | Payroll and Taxes | 129,296.31 |
| 2-Jan | PERS Payment | 22,393.62 |
| 2-Jan | Payroll and Taxes | 136,857.88 |
| | | \$467,422.44 |
| | | \$1,197,137.39 |
| | TOTAL: | \$1,197,137.39 |

MOTION: Approve the Consent Agenda.



AGENDA
PSERN OPERATOR BOARD OF DIRECTORS MEETING
December 12, 2024

Location: PSERN Conference Room 19717 62nd Ave S, E102, Kent, WA 98032

Virtual meeting: Microsoft Teams (details below)

Date: Thursday, December 12, 2024

Time: 2:30 p.m. – 3:30 p.m.

Microsoft Teams Meeting: Members of the public are invited to participate in the meeting in person at the location above or virtually by telephone or video by using the following phone number and meeting ID: 1-323-433-2132 Meeting ID: 116856674#.

Directors Present: Chief Harold Scoggins (Chair), Undersheriff Anderson in for Dwight Dively, Vonnie Mayer, Kurt Triplett, Chief Dan Yourkoski

Alternates: Spencer Bahner, Tom Bloomingdale, Felix Corcoro, Daydra Denson, Creighton Donovan, Tracey Doss, Sean Douglas, Adrian Englet, Julia Holden, Assistant Chief Lombard, Amy McGinness, Tony Minor, Tracy Plouse, Bob Potts, Alex Rampley, Mike Webb, Ned Worchester

1. Call to Order – Meeting Chair 2:30 p.m.
2. Roll Call – Tracey Doss 2:30 p.m.
3. Public Comment – Chief Scoggins 2:30 – 2:31 p.m.
No public comment.
4. Election of Board Chairs and Officers for 2025/26 – Chief Scoggins 2:31 – 2:36 p.m.

Chief Scoggins nominated Kurt Triplett for the role of Board Chair of the PSERN Operator Board of Directors. Vonnie Mayer seconded the nomination. Members unanimously voted to elect Kurt Triplett as Chair.

Kurt Triplett stated that he would be honored to be the Chair, however he may only be on the Board for the 2025 year.

Chief Scoggins nominated Vonnie Mayer for the role of Vice Chair of the Board of the PSERN Operator Board of Directors. Kurt Triplett seconded the nomination. Member unanimously voted to elected Vonnie Mayer as Vice Chair.

Due to the lack of an official Board Member to represent King County on the PSERN Operator Board of Directors, the Chair tabled the vote for the Secretary and Treasurer positions until the first meeting in 2025.

Chief Scoggins will continue as Chair of the current meeting in progress.

5. Consent Agenda – Chief Scoggins 2:36 – 2:37 p.m.
 - a. Approve the October 24 Meeting Minutes
 - b. Payment Approvals

Motion to approve the consent agenda made by Kurt Triplett. Vonnie Mayer seconded the motion. Members unanimously approved the motion.

6. Action Register Review – Chief Scoggins 2:37 – 2:38 p.m.

Mike Webb updated the board on the open action items for PSERN.

7. Executive Director Report – Mike Webb 2:38 – 2:51 p.m.

Mike Webb reported on the activities, projects, and initiatives of the PSERN Operator since the last Board meeting in October and outlined upcoming meeting topics.

Kurt Triplett asked how the PSERN Operator would get projects or initiatives from the Board Members?

Mike responded that feedback on the Board Workplan Update presented at the October meeting would be helpful and if there are projects from the Board Members these could be added to the Board Workplan and/or the Projects and Initiatives list that will be presented at the January meeting.

8. Financial Policy Manual – Tracy Plouse 2:51 – 2:57 p.m.

Tracy Plouse provided a recap of the PSERN Financial Policy Manual presented at the September meeting and the changes made based on feedback received from the Board.

Kurt Triplett asked if there was a periodic review cycle of the financial policies included in the manual?

Tracy Plouse responded that there is no specific time period for a review. Mike Webb added that the document discusses annual updates internal controls and procedures, but not a broader review of the document.

Kurt Triplett asked that a review period be added to the policy manual in the future.

Motion to approve the PSERN Financial Policy Manual was made by Vonnie Mayer. Kurt Triplett seconded the motion. Members unanimously approved the motion.

9. 2025 Non-Represented Salary Schedule – Tracy Plouse 2:57 – 3:00 p.m.

Tracy Plouse provided an overview of the revised salary schedule for non-represented staff effective January 1, 2025.

Motion to approve the 2025 non-represented salary schedule made by Kurt Triplett. Vonnie Mayer seconded the motion. Members unanimously approved the motion.

10. Approve Engineering Studies – Mike Webb 3:00 – 3:08 p.m.

Mike Webb provided a report on two planned engineering studies and requested authorization to proceed with the work and to expend the necessary funds.

Motion to authorize the PSERN Executive Director to proceed with the MPLS Backhaul Network Review/Audit and Training project at a Not-to-Exceed cost of \$160,000 plus taxed made by Kurt Triplett. Vonnie Mayer seconded the motion. Members unanimously approved the motion.

Motion to authorize the PSERN Executive Director to proceed with the Coverage Assessment study for the remainder of the Primary Bounded Area at a Not-to-Exceed cost of \$75,000 plus taxed made by Vonnie Mayer. Kurt Triplett seconded the motion. Members unanimously approved the motion.

11. Radio Site Powerline Updates – Mike Webb 3:08 – 3:22 p.m.

Mike Webb updated the Members on the situation at three of the PSERN sites that have inoperable power lines, outlined some alternatives and next steps, and requested approval to proceed with the purchase of a used fuel tank for the McDonald site.

Kurt Triplett asked if the \$8M for the [Sobieski & Maloney] powerline was assumed debt? Mike Webb responded that no assumption has been made on how it would be funded. The figure was from PSE based on their estimates. If that was the option the board decided to pursue, how to fund it would have to be decided.

Kurt Triplett also commented that there may be state money for investments into alternative energy and requested that PSERN provide a report on what the alternative energy options might be.

Motion that the PSERN Operator Board authorize the Executive Director to proceed with the purchase and implementation of a used fuel tank for McDonald on an emergency basis at a Not-to-Exceed cost of \$63,000 plus applicable taxes made by Kurt Triplett. Vonnie Mayer seconded the motion. Members unanimously approved the motion.

12. Operations Committee Report – Assistant Chief Lombard 3:22 – 3:27 p.m.

Assistant Chief Lombard updated the Board on the activities of the Operations Committee including starting up a PSAP working group, additional template work, and encryption.

Vonnie Mayer voiced her support on behalf of some of Valley Com’s agencies for encryption and assigned Casey Jones to be a part of any encryption projects.

13. Board of Directors Officer Report - Board Officers 3:27 - 3:28 p.m.

14. Review New Action Items – Chief Scoggins 3:28 - 3:30 p.m.

Three new actions were identified for PSERN:



- Board Members to provide feedback on any additional items they would like to see added to the Board Workplan or to the Project and Initiatives list to be presented at the January meeting.
- Add a document review period to the financial policy manual.
- Provide additional information on the microgrid solution, other alternative energy technologies and potential grant or funding opportunities.

Adjourn 3:30

Next Meeting: January 23, 2025 @ 2:30

Appendix B – Payment Approvals

| Check Issue Date | Check Number | Merchant Name | Payee | Amount | Invoice Number | Description | Invoice GL Account Title |
|------------------|--------------|---------------------------|---------------------------|-----------|----------------------|------------------------------|---------------------------|
| 12/03/2024 | 1393 | Alliance 2020 | Alliance 2020 | 127.60 | 5856204 | Misc Services | Misc Services |
| 12/03/2024 | 1394 | American Tower | American Tower | 9,593.02 | 412442709 | November Lease - North B | GASB 87 Clearing - Leases |
| 12/03/2024 | 1395 | Comcast | Comcast | 115.62 | 001001613613 | Ethernet | Fiber/Backhaul Services |
| 12/03/2024 | 1396 | Cummins Sales and Serv | Cummins Sales and Serv | 1,194.62 | 01-241137011 | Generator Maintenance | Generator Maintenance |
| 12/03/2024 | 1396 | Cummins Sales and Serv | Cummins Sales and Serv | 1,799.12 | 01-241137201 | Generator Maintenance | Generator Maintenance |
| 12/03/2024 | 1396 | Cummins Sales and Serv | Cummins Sales and Serv | 2,745.86 | 01-241137208 | Generator Maintenance | Generator Maintenance |
| 12/03/2024 | 1396 | Cummins Sales and Serv | Cummins Sales and Serv | 1,263.53 | 01-241137233 | Generator Maintenance | Generator Maintenance |
| 12/03/2024 | 1396 | Cummins Sales and Serv | Cummins Sales and Serv | 1,428.00 | 01-241137242 | Generator Maintenance | Generator Maintenance |
| 12/03/2024 | 1396 | Cummins Sales and Serv | Cummins Sales and Serv | 1,318.47 | 01-241137289 | Generator Maintenance | Generator Maintenance |
| 12/03/2024 | 1396 | Cummins Sales and Serv | Cummins Sales and Serv | 1,222.75 | 01-241138998 | Generator Maintenance | Generator Maintenance |
| 12/03/2024 | 1396 | Cummins Sales and Serv | Cummins Sales and Serv | 1,199.82 | 01-241138999 | Generator Maintenance | Generator Maintenance |
| 12/03/2024 | 1397 | KBT Distributing LLC | KBT Distributing LLC | 7,713.43 | 0011078-IN | Sites Fuel | Fuel/Diesel - Sites |
| 12/03/2024 | 1398 | King County Finance | King County Finance | 2,250.00 | 11015044 | KCIT iNet Other Misc Svc | Fiber/Backhaul Services |
| 12/03/2024 | 1399 | KITTCOM | KITTCOM | 14,758.00 | 092024-082025 LEASE | Stampede Pass Site lease | GASB 87 Clearing - Leases |
| 12/03/2024 | 1400 | Lumen | Lumen | 2,223.00 | J6HY - 712014723 | backhaul fiber | Fiber/Backhaul Services |
| 12/03/2024 | 1401 | McKinstry Co. LLC | McKinstry Co. LLC | 807.77 | MCKINSTRY 10267329 | HVAC Repairs and Mainten | HVAC Maintenance |
| 12/03/2024 | 1401 | McKinstry Co. LLC | McKinstry Co. LLC | 843.63 | 10267385 | HVAC Repairs and Mainten | HVAC Maintenance |
| 12/03/2024 | 1401 | McKinstry Co. LLC | McKinstry Co. LLC | 842.69 | 10267745 | HVAC Repairs and Mainten | HVAC Maintenance |
| 12/03/2024 | 1401 | McKinstry Co. LLC | McKinstry Co. LLC | 1,205.50 | 10267751 | HVAC Repairs and Mainten | HVAC Maintenance |
| 12/03/2024 | 1401 | McKinstry Co. LLC | McKinstry Co. LLC | 1,097.59 | 10267808 | HVAC Repairs and Mainten | HVAC Maintenance |
| 12/03/2024 | 1401 | McKinstry Co. LLC | McKinstry Co. LLC | 1,432.90 | 10267838 | HVAC Repairs and Mainten | HVAC Maintenance |
| 12/03/2024 | 1401 | McKinstry Co. LLC | McKinstry Co. LLC | 8,775.36 | 10267944 | HVAC Repairs and Mainten | HVAC Maintenance |
| 12/03/2024 | 1401 | McKinstry Co. LLC | McKinstry Co. LLC | 2,866.14 | 10268225 | HVAC Repairs and Mainten | HVAC Maintenance |
| 12/03/2024 | 1401 | McKinstry Co. LLC | McKinstry Co. LLC | 1,480.77 | 10268299 | HVAC Repairs and Mainten | HVAC Maintenance |
| 12/03/2024 | 1401 | McKinstry Co. LLC | McKinstry Co. LLC | 1,957.96 | 10268365 | HVAC Repairs and Mainten | HVAC Maintenance |
| 12/03/2024 | 1401 | McKinstry Co. LLC | McKinstry Co. LLC | 1,473.51 | 10268436 | HVAC Repairs and Mainten | HVAC Maintenance |
| 12/03/2024 | 1402 | Ric Myers | Ric Myers | 261.21 | 1018-103024 REIMBREQ | parts bought by Ric for site | Site Parts/Supplies |
| 12/03/2024 | 1403 | South King Fire & Rescue | South King Fire & Rescue | 2,011.36 | 112024LEASE | Federal Way November 20 | GASB 87 Clearing - Leases |
| 12/03/2024 | 1404 | SPECTRASITE COMMUNI | SPECTRASITE COMMUNI | 7,994.18 | 154592966 | Nov Lease - CJTC | GASB 87 Clearing - Leases |
| 12/03/2024 | 1405 | Spirit 105.3 | Spirit 105.3 | 7,164.31 | 60709-6 | Oct Lease | GASB 87 Clearing - Leases |
| 12/03/2024 | 1405 | Spirit 105.3 | Spirit 105.3 | 2,763.61 | 59699-12 | November 2024 Lease | GASB 87 Clearing - Leases |
| 12/03/2024 | 1406 | Washington State Patrol | Washington State Patrol | 5,774.71 | 00184036 | November Lease - King La | GASB 87 Clearing - Leases |
| 12/13/2024 | 1407 | Alliance 2020 | Alliance 2020 | 53.55 | 5856651 | Misc Services | Misc Services |
| 12/13/2024 | 1408 | American Tower | American Tower | 6,406.80 | 579769 | Lease Dec 24 | GASB 87 Clearing - Leases |
| 12/13/2024 | 1408 | American Tower | American Tower | 9,593.02 | 412550987 | Lease - Dec 24 | GASB 87 Clearing - Leases |
| 12/13/2024 | 1409 | Anritsu Americas Sales Co | Anritsu Americas Sales Co | 827.87 | 9000039398 | Magnet Mount GPS Anten | Warehouse Supplies |
| 12/13/2024 | 1410 | Lumen | Century Link | 167.90 | 8298 NOV | Phone Service | Phone Service |
| 12/13/2024 | 1411 | Comcast | Comcast | 1,351.27 | 222495793 | Ethernet | Fiber/Backhaul Services |
| 12/13/2024 | 1412 | Enduris Washington | Enduris Washington | 1,221.12 | 2904426 | Insurance - PUGESOU-51 | Prepaid Expenses |
| 12/19/2024 | 1412 | Enduris Washington | Enduris Washington | -1,221.12 | 2904426 | Insurance - PUGESOU-51 | Prepaid Expenses |
| 12/13/2024 | 1413 | Johnson Controls Security | Johnson Controls Security | 1,142.80 | 40756404 | Security Alarm Services - 0 | Security Services |

| Check Issue Date | Check Number | Merchant Name | Payee | Amount | Invoice Number | Description | Invoice GL Account Title |
|------------------|--------------|---------------------------|---------------------------|-----------|---------------------|------------------------------|---------------------------|
| 12/13/2024 | 1414 | KBT Distributing LLC | KBT Distributing LLC | 2,308.83 | 0011219-IN | Sites Fuel | Fuel/Diesel - Sites |
| 12/13/2024 | 1414 | KBT Distributing LLC | KBT Distributing LLC | 12,627.19 | 0010807-IN | Sites Fuel | Fuel/Diesel - Sites |
| 12/13/2024 | 1414 | KBT Distributing LLC | KBT Distributing LLC | 3,010.72 | 0011079-IN | Sites Fuel | Fuel/Diesel - Sites |
| 12/13/2024 | 1414 | KBT Distributing LLC | KBT Distributing LLC | 3,125.25 | 0010880-IN | Sites Fuel | Fuel/Diesel - Sites |
| 12/13/2024 | 1415 | KDW Salas O'Brien LLC | KDW Salas O'Brien LLC | 925.00 | 402410052 | for professional services th | Set-Aside Services |
| 12/13/2024 | 1415 | KDW Salas O'Brien LLC | KDW Salas O'Brien LLC | 925.00 | 402410052 | for professional services th | Set-Aside Services |
| 12/13/2024 | 1416 | King County Finance | King County Finance | 2,250.00 | 11015195 | KCIT iNet Other Misc Svc | Fiber/Backhaul Services |
| 12/13/2024 | 1417 | Maicom LLC | Maicom LLC | 220.60 | CINV0120458 | July storage rental | Misc Services |
| 12/13/2024 | 1417 | Maicom LLC | Maicom LLC | 220.60 | CINV0132637 | Misc July 19 - Aug 18 renta | Misc Services |
| 12/13/2024 | 1418 | Motorola Solutions, Inc. | Motorola Solutions, Inc. | 3,830.77 | MOTOROLA 1162409096 | | Site Parts/Supplies |
| 12/13/2024 | 1418 | Motorola Solutions, Inc. | Motorola Solutions, Inc. | 1,250.99 | MOTOROLA 8282008360 | | Site Parts/Supplies |
| 12/13/2024 | 1418 | Motorola Solutions, Inc. | Motorola Solutions, Inc. | 1,983.60 | 8282016090 | GNSS remote receiver ass | Set-Aside Capital Assets |
| 12/13/2024 | 1418 | Motorola Solutions, Inc. | Motorola Solutions, Inc. | 2,156.94 | 8282011616 | power supply adaptor / Tru | Site Parts/Supplies |
| 12/13/2024 | 1418 | Motorola Solutions, Inc. | Motorola Solutions, Inc. | 5,950.80 | 8282026178 | GNSS remote receiver ass | Set-Aside Capital Assets |
| 12/13/2024 | 1419 | Motorola Trunked Users | Motorola Trunked Users | 900.00 | MOTOROLA MTUG 2025 | Professional Membership | Training & Conferences |
| 12/13/2024 | 1420 | Northwest Tower Engineeri | Northwest Tower Engineeri | 50,095.50 | 5951 | Inspection and Report | Tower Inspection Services |
| 12/13/2024 | 1421 | Puget Sound Hardware Inc | Puget Sound Hardware Inc | 106.14 | PUGET SOUND HARDWA | Tech Supplies | Site Parts/Supplies |
| 12/13/2024 | 1422 | Red Wing Business Advant | Red Wing Business Advant | 282.39 | 20241107120965 | | EE Safety Supplies |
| 12/13/2024 | 1423 | SMS Cleaning | SMS Cleaning | 935.10 | PSE KENT-1124 | Monthly Janitorial Services | Janitorial Services |
| 12/13/2024 | 1424 | SourcePanel | SourcePanel | 4,800.00 | I111324A | Consulting | Consulting Services |
| 12/13/2024 | 1425 | South King Fire & Rescue | South King Fire & Rescue | 2,147.13 | Q3 ANTENNA BILLINGS | T-Mobile Federal Way Subl | GASB 87 Sublease Rev |
| 12/13/2024 | 1425 | South King Fire & Rescue | South King Fire & Rescue | 2,147.13 | Q3 ANTENNA BILLINGS | T-Mobile Federal Way Subl | GASB 87 Sublease Rev |
| 12/13/2024 | 1425 | South King Fire & Rescue | South King Fire & Rescue | 2,147.13 | Q3 ANTENNA BILLINGS | T-Mobile Federal Way Subl | GASB 87 Sublease Rev |
| 12/13/2024 | 1425 | South King Fire & Rescue | South King Fire & Rescue | 3,613.65 | Q3 ANTENNA BILLINGS | AT&T Federal Way Sublea | GASB 87 Sublease Rev |
| 12/13/2024 | 1425 | South King Fire & Rescue | South King Fire & Rescue | 3,613.65 | Q3 ANTENNA BILLINGS | AT&T Federal Way Sublea | GASB 87 Sublease Rev |
| 12/13/2024 | 1425 | South King Fire & Rescue | South King Fire & Rescue | 3,613.65 | Q3 ANTENNA BILLINGS | AT&T Federal Way Sublea | GASB 87 Sublease Rev |
| 12/13/2024 | 1425 | South King Fire & Rescue | South King Fire & Rescue | 2,780.95 | Q3 ANTENNA BILLINGS | Verizon Federal Way Suble | GASB 87 Sublease Rev |
| 12/13/2024 | 1425 | South King Fire & Rescue | South King Fire & Rescue | 2,780.95 | Q3 ANTENNA BILLINGS | Verizon Federal Way Suble | GASB 87 Sublease Rev |
| 12/13/2024 | 1425 | South King Fire & Rescue | South King Fire & Rescue | 2,780.95 | Q3 ANTENNA BILLINGS | Verizon Federal Way Suble | GASB 87 Sublease Rev |
| 12/13/2024 | 1425 | South King Fire & Rescue | South King Fire & Rescue | 1,175.00 | Q3 ANTENNA BILLINGS | Dish Wireless Federal Way | GASB 87 Sublease Rev |
| 12/13/2024 | 1425 | South King Fire & Rescue | South King Fire & Rescue | 1,175.00 | Q3 ANTENNA BILLINGS | Verizon Federal Way Suble | GASB 87 Sublease Rev |
| 12/13/2024 | 1425 | South King Fire & Rescue | South King Fire & Rescue | 1,175.00 | Q3 ANTENNA BILLINGS | Dish Wireless Federal Way | GASB 87 Sublease Rev |
| 12/13/2024 | 1425 | South King Fire & Rescue | South King Fire & Rescue | 2,011.36 | 122024LEASE | Federal Way Dec 24 Lease | GASB 87 Clearing - Leases |
| 12/13/2024 | 1426 | SPECTRASITE COMMUNI | SPECTRASITE COMMUNI | 7,994.18 | 154621110 | Lease Dec 24 | GASB 87 Clearing - Leases |
| 12/13/2024 | 1427 | Spirit 105.3 | Spirit 105.3 | 421.56 | 57016-41 | site utilities Nov 2024 | Utilities - Sites |
| 12/13/2024 | 1427 | Spirit 105.3 | Spirit 105.3 | 7,164.31 | 60709-7 | Lease December 2024 | GASB 87 Clearing - Leases |
| 12/13/2024 | 1427 | Spirit 105.3 | Spirit 105.3 | 2,763.61 | 59699-13 | Lease - December 24 | GASB 87 Clearing - Leases |
| 12/13/2024 | 1428 | Tessco Technologies, Inc | Tessco Technologies, Inc | 244.83 | 9400324197 | Torq Wrench -8- | Startup Supplies |
| 12/13/2024 | 1428 | Tessco Technologies, Inc | Tessco Technologies, Inc | 2,454.32 | 9400324198 | Torque Wrench, flare tool, c | Startup Supplies |
| 12/19/2024 | 1429 | City of Bellevue | City of Bellevue | 4,534.20 | 50871 | Dec 24 - Lease | GASB 87 Clearing - Leases |
| 12/19/2024 | 1429 | City of Bellevue | City of Bellevue | 1,210.00 | 50872 | Dec 24 -Lease | GASB 87 Clearing - Leases |

| Check Issue Date | Check Number | Merchant Name | Payee | Amount | Invoice Number | Description | Invoice GL Account Title |
|------------------|--------------|----------------------------|----------------------------|-----------|--------------------|------------------------------|--------------------------------|
| 12/19/2024 | 1430 | Comcast | Comcast | 1,331.10 | 226635237 | Ethernet | Fiber/Backhaul Services |
| 12/19/2024 | 1431 | Cummins Sales and Servic | Cummins Sales and Servic | 1,910.93 | 01-241137792 | Generator Maintenance | Generator Maintenance |
| 12/19/2024 | 1431 | Cummins Sales and Servic | Cummins Sales and Servic | 1,417.48 | 15-241110341 | Generator Maintenance | Generator Maintenance |
| 12/19/2024 | 1431 | Cummins Sales and Servic | Cummins Sales and Servic | 1,417.48 | 15-241110342 | Generator Maintenance | Generator Maintenance |
| 12/19/2024 | 1432 | Department of Transportati | Department of Transportati | 67.60 | RE 45 JE 5988 L006 | Lease | Utilities - Sites |
| 12/19/2024 | 1433 | Enduris Washington | Enduris Washington | 250.00 | D25-C10930-1 | Insurance - Claim - Auto ph | Vehicle Maintenance |
| 12/19/2024 | 1434 | FPI | FPI | 1,697.00 | 95768 | Clean agent system inspec | Fire Monitoring |
| 12/19/2024 | 1434 | FPI | FPI | 1,697.00 | 95767 | Clean agent system inspec | Fire Monitoring |
| 12/19/2024 | 1434 | FPI | FPI | 1,697.00 | 95765 | Clean agent system inspec | Fire Monitoring |
| 12/19/2024 | 1434 | FPI | FPI | 1,697.00 | 95769 | Clean agent system inspec | Fire Monitoring |
| 12/19/2024 | 1434 | FPI | FPI | 1,697.00 | 95766 | Clean agent system inspec | Fire Monitoring |
| 12/19/2024 | 1434 | FPI | FPI | 1,697.00 | 95763 | Clean agent system inspec | Fire Monitoring |
| 12/19/2024 | 1434 | FPI | FPI | 1,697.00 | 95762 | Clean agent system inspec | Fire Monitoring |
| 12/19/2024 | 1434 | FPI | FPI | 516.36 | 93168 | Fire Alarm Monitoring | Fire Monitoring |
| 12/19/2024 | 1434 | FPI | FPI | 516.36 | 93167 | Fire Alarm Monitoring | Fire Monitoring |
| 12/19/2024 | 1434 | FPI | FPI | 628.72 | 93166 | Fire Alarm Monitoring | Fire Monitoring |
| 12/19/2024 | 1434 | FPI | FPI | 516.36 | 93165 | Fire Alarm Monitoring | Fire Monitoring |
| 12/19/2024 | 1434 | FPI | FPI | 523.01 | 93164 | Fire Alarm Monitoring | Fire Monitoring |
| 12/19/2024 | 1434 | FPI | FPI | 523.01 | 93159 | Fire Alarm Monitoring | Fire Monitoring |
| 12/19/2024 | 1434 | FPI | FPI | 667.48 | 93158 | Fire Alarm Monitoring | Fire Monitoring |
| 12/19/2024 | 1434 | FPI | FPI | 516.36 | 93169 | Fire Alarm Monitoring | Fire Monitoring |
| 12/19/2024 | 1434 | FPI | FPI | 523.01 | 93156 | Fire Alarm Monitoring | Fire Monitoring |
| 12/19/2024 | 1434 | FPI | FPI | 908.04 | 93170 | Fire Alarm Monitoring | Fire Monitoring |
| 12/19/2024 | 1434 | FPI | FPI | 908.04 | 93171 | Fire Alarm Monitoring | Fire Monitoring |
| 12/19/2024 | 1434 | FPI | FPI | 517.79 | 93179 | Fire Alarm Monitoring | Fire Monitoring |
| 12/19/2024 | 1434 | FPI | FPI | 516.84 | 93182 | Fire Alarm Monitoring | Fire Monitoring |
| 12/19/2024 | 1434 | FPI | FPI | 699.41 | 94057 | Fire Alarm Monitoring | Fire Monitoring |
| 12/19/2024 | 1434 | FPI | FPI | 708.41 | 94058 | Fire Alarm Monitoring | Fire Monitoring |
| 12/19/2024 | 1434 | FPI | FPI | 1,697.00 | 95764 | Fire Alarm Monitoring | Fire Monitoring |
| 12/19/2024 | 1435 | KBT Distributing LLC | KBT Distributing LLC | 12,178.64 | 0011264-IN | Sites Fuel | Fuel/Diesel - Sites |
| 12/19/2024 | 1436 | KDW Salas O'Brien LLC | KDW Salas O'Brien LLC | 16,025.43 | 402411059 | for professional services th | Set-Aside Services |
| 12/19/2024 | 1436 | KDW Salas O'Brien LLC | KDW Salas O'Brien LLC | 16,025.42 | 402411059 | for professional services th | Set-Aside Services |
| 12/19/2024 | 1437 | King County Finance | King County Finance | 1,125.00 | 11015248 | KCIT iNet Other Misc Svc | Fiber/Backhaul Services |
| 12/19/2024 | 1438 | King County Radio Commu | King County Radio Commu | 157.59 | 00456150 | Labor bench / Repair/Benc | Misc Services - Netork Ops |
| 12/19/2024 | 1438 | King County Radio Commu | King County Radio Commu | 866.73 | 00456232 | repair/ bench tech labor an | Misc Services - Netork Ops |
| 12/19/2024 | 1439 | LDC Inc | LDC Inc | 8,600.00 | 36631 | Architectural design and H | Consulting Services |
| 12/19/2024 | 1440 | Lumen | Lumen | 2,223.00 | J6HY - 716013600 | Network IT Services | Fiber/Backhaul Services |
| 12/19/2024 | 1440 | Lumen | Lumen | 1,672.07 | LGZ4 712217761 | Network IT Services | IT Network Services - Kent Ofc |
| 12/19/2024 | 1440 | Lumen | Lumen | 2,223.00 | J6HY 708180196 | Network IT Services | Fiber/Backhaul Services |
| 12/19/2024 | 1440 | Lumen | Lumen | 998.35 | J6HY 700155196 | Network IT Services | Fiber/Backhaul Services |
| 12/19/2024 | 1440 | Lumen | Lumen | 1,754.98 | LGZ4 716222018 | Network IT Services | IT Network Services - Kent Ofc |

| Check Issue Date | Check Number | Merchant Name | Payee | Amount | Invoice Number | Description | Invoice GL Account Title |
|------------------|--------------|----------------------------|----------------------------|-----------|-------------------|------------------------------|--------------------------------|
| 12/19/2024 | 1441 | PagerDuty, Inc | PagerDuty, Inc | 13,775.45 | INV01031071 | Pager Services | Phone Service |
| 12/19/2024 | 1442 | Ric Myers | Ric Myers | 217.95 | 11212024 | fuses for Ring Hill Backup | Site Parts/Supplies |
| 12/19/2024 | 1443 | SourcePanel | SourcePanel | 6,000.00 | 1112524A | Consulting | Consulting Services |
| 12/19/2024 | 1444 | State Auditor's Office | State Auditor's Office | 69.55 | L164716 | Financial Audit - Period 22- | Audit Services |
| 12/19/2024 | 1445 | Tanknology | Tanknology | 822.07 | NW1-2376498 | tank inspection at Top Hat | Repairs & Maintenance - Sites |
| 12/19/2024 | 1445 | Tanknology | Tanknology | 822.06 | NW1-2376579 | tank inspection at Squak | Repairs & Maintenance - Sites |
| 12/19/2024 | 1446 | WA Department of Revenue | WA Department of Revenue | 34.79 | L0028552482 | Q1 LET return - Late Fee | LET Taxes Payable |
| 12/23/2024 | 1447 | Lumen | Century Link | 167.90 | 8298 DEC | Network IT Services | IT Network Services - Kent Ofc |
| 12/23/2024 | 1448 | Department of Transportati | Department of Transportati | 67.60 | RE 45 JE988 L007 | Utilities | Utilities - Sites |
| 12/23/2024 | 1449 | Spirit 105.3 | Spirit 105.3 | 328.16 | 57016-42 | site utilities Dec 2024 | Utilities - Sites |
| 12/23/2024 | 1450 | State Auditor's Office | State Auditor's Office | 2,434.25 | L164073 | 0924 Audit activity | Audit Services |
| 12/23/2024 | 1450 | State Auditor's Office | State Auditor's Office | 9,180.60 | L165371 | 1124 Audit Services | Audit Services |
| 12/23/2024 | 1451 | Washington State Patrol | Washington State Patrol | 5,774.71 | 00184128 | December Lease - King La | GASB 87 Clearing - Leases |
| 01/06/2025 | 1452 | Cummins Sales and Servic | Cummins Sales and Servic | 1,732.44 | 15-241210724 | Generator Maintenance | Generator Maintenance |
| 01/06/2025 | 1452 | Cummins Sales and Servic | Cummins Sales and Servic | 959.15 | 15-241210789 | Generator Maintenance | Generator Maintenance |
| 01/06/2025 | 1452 | Cummins Sales and Servic | Cummins Sales and Servic | 2,242.54 | 01-241240927 | Generator Maintenance | Generator Maintenance |
| 01/06/2025 | 1452 | Cummins Sales and Servic | Cummins Sales and Servic | 1,290.61 | 01-241240928 | Generator Maintenance | Generator Maintenance |
| 01/06/2025 | 1452 | Cummins Sales and Servic | Cummins Sales and Servic | 1,474.45 | 01-241240929 | Generator Maintenance | Generator Maintenance |
| 01/06/2025 | 1452 | Cummins Sales and Servic | Cummins Sales and Servic | 2,372.49 | 01-241240930 | Generator Maintenance | Generator Maintenance |
| 01/06/2025 | 1452 | Cummins Sales and Servic | Cummins Sales and Servic | 959.15 | 15-241210822 | Generator Maintenance | Generator Maintenance |
| 01/06/2025 | 1453 | FPI | FPI | 1,697.00 | 96214 | Fire Monitoring | Fire Monitoring |
| 01/06/2025 | 1453 | FPI | FPI | 1,697.00 | 96215 | Fire Monitoring | Fire Monitoring |
| 01/06/2025 | 1453 | FPI | FPI | 1,697.00 | 96301 | Fire Monitoring | Fire Monitoring |
| 01/06/2025 | 1453 | FPI | FPI | 1,697.00 | 96302 | Fire Monitoring | Fire Monitoring |
| 01/06/2025 | 1453 | FPI | FPI | 1,697.00 | 96303 | Fire Monitoring | Fire Monitoring |
| 01/06/2025 | 1453 | FPI | FPI | 1,697.00 | 96305 | Fire Monitoring | Fire Monitoring |
| 01/06/2025 | 1453 | FPI | FPI | 1,697.00 | 96306 | Fire Monitoring | Fire Monitoring |
| 01/06/2025 | 1453 | FPI | FPI | 1,697.00 | 96307 | Fire Monitoring | Fire Monitoring |
| 01/06/2025 | 1454 | Ideal Power Service Inc | Ideal Power Service Inc | 4,405.80 | 5603 | HVAC Maintenance | Capital Assets Being Depreciat |
| 01/06/2025 | 1455 | KBT Distributing LLC | KBT Distributing LLC | 4,400.50 | 0011468-IN | Sites Fuel | Fuel/Diesel - Sites |
| 01/06/2025 | 1456 | Maicom LLC | Maicom LLC | 220.00 | CINV0139668 | Dec Rental | Misc Services |
| 01/06/2025 | 1457 | McKinstry Co. LLC | McKinstry Co. LLC | 1,067.87 | 10271261 | HVAC Repairs and Mainten | HVAC Maintenance |
| 01/06/2025 | 1457 | McKinstry Co. LLC | McKinstry Co. LLC | 1,070.05 | 10271262 | HVAC Repairs and Mainten | HVAC Maintenance |
| 01/06/2025 | 1458 | Northwest Tower Engineeri | Northwest Tower Engineeri | 3,500.00 | 5984 | Tower Inspection & Report | Tower Inspection Services |
| 01/06/2025 | 1459 | Saybr | Saybr | 69,278.40 | 30326 | Repairs & Maintenance - Si | Repairs & Maintenance - Sites |
| 01/06/2025 | 1459 | Saybr | Saybr | 68,816.00 | 30327 | Repairs & Maintenance - Si | Repairs & Maintenance - Sites |
| 01/08/2025 | 1468 | Comcast | Comcast | 1,274.17 | 7304 001001675508 | Ethernet | Fiber/Backhaul Services |
| 01/08/2025 | 1468 | Comcast | Comcast | 378.15 | 7304 001001675508 | Ethernet | Fiber/Backhaul Services |
| 01/08/2025 | 1468 | Comcast | Comcast | 378.32 | 7304 001001675508 | Ethernet | Fiber/Backhaul Services |
| 01/08/2025 | 1468 | Comcast | Comcast | 1.83 | 7304 001001675508 | Ethernet | Fiber/Backhaul Services |
| 01/08/2025 | 1468 | Comcast | Comcast | 378.32 | 7304 001001675508 | Ethernet | Fiber/Backhaul Services |

| Check Issue Date | Check Number | Merchant Name | Payee | Amount | Invoice Number | Description | Invoice GL Account Title |
|------------------|--------------|--------------------------|--------------------------|-----------|-------------------|---------------------------|---------------------------|
| 01/08/2025 | 1468 | Comcast | Comcast | 1,274.17 | 7304 001001675508 | Ethernet | Fiber/Backhaul Services |
| 01/08/2025 | 1468 | Comcast | Comcast | 378.15 | 7304 001001675508 | | Fiber/Backhaul Services |
| 12/17/2024 | 2024097 | CDW Government | CDW Government | 1,730.54 | AB17511 | LVO L15 G4 I7-1365U | Tech Supplies |
| 12/17/2024 | 2024099 | Cascade Public Media | Cascade Public Media | 16,151.16 | 122024LEASE | December Lease - Cap hill | GASB 87 Clearing - Leases |
| 12/03/2024 | 2024102 | WFT Company Two LLC | WFT Company Two LLC | 9,374.00 | DECEMBER 2024 | Kent Facility Lease | GASB 87 Clearing - Leases |
| 12/03/2024 | 2024102 | WFT Company Two LLC | WFT Company Two LLC | 3,354.13 | DECEMBER 2024 | CAM Charge 2024 | Utilities - Kent Office |
| 12/05/2024 | 2024103 | AWC Employee Benefit Tru | AWC Employee Benefit Tru | 47,395.70 | 63176DEC | Benefits | Benefits |
| 12/05/2024 | 2024104 | Richard J Busch | Richard J Busch | 1,120.00 | 191797 | Legal | Legal Services |
| 12/05/2024 | 2024104 | Richard J Busch | Richard J Busch | 40.00 | 191797 | Legal | Legal Services |
| 12/05/2024 | 2024104 | Richard J Busch | Richard J Busch | 200.00 | 191797 | Legal | Legal Services |
| 12/05/2024 | 2024104 | Richard J Busch | Richard J Busch | 200.00 | 191797 | Legal | Legal Services |
| 12/05/2024 | 2024104 | Richard J Busch | Richard J Busch | 280.00 | 191797 | Legal | Legal Services |
| 12/05/2024 | 2024104 | Richard J Busch | Richard J Busch | 240.00 | 191797 | Legal | Legal Services |
| 12/05/2024 | 2024104 | Richard J Busch | Richard J Busch | 80.00 | 191797 | Legal | Legal Services |
| 12/05/2024 | 2024104 | Richard J Busch | Richard J Busch | 40.00 | 191797 | Legal | Legal Services |
| 12/05/2024 | 2024104 | Richard J Busch | Richard J Busch | 120.00 | 191797 | Legal | Legal Services |
| 12/05/2024 | 2024104 | Richard J Busch | Richard J Busch | 1,040.00 | 191797 | Legal | Legal Services |
| 12/05/2024 | 2024104 | Richard J Busch | Richard J Busch | 1,000.00 | 191797 | Legal | Legal Services |
| 12/05/2024 | 2024104 | Richard J Busch | Richard J Busch | 740.00 | 191797 | Legal | Legal Services |
| 12/05/2024 | 2024104 | Richard J Busch | Richard J Busch | 1,000.00 | 191797 | Legal | Legal Services |
| 12/05/2024 | 2024104 | Richard J Busch | Richard J Busch | 1,480.00 | 191797 | Legal | Legal Services |
| 12/05/2024 | 2024104 | Richard J Busch | Richard J Busch | 280.00 | 191797 | Legal | Legal Services |
| 12/05/2024 | 2024104 | Richard J Busch | Richard J Busch | 240.00 | 191797 | Legal | Legal Services |
| 12/05/2024 | 2024104 | Richard J Busch | Richard J Busch | 240.00 | 191797 | Legal | Legal Services |
| 12/05/2024 | 2024105 | Puget Sound Energy | Puget Sound Energy | 388.00 | 1354 NOV 2024 | Utilities | Utilities - Sites |
| 12/05/2024 | 2024106 | Puget Sound Energy | Puget Sound Energy | 423.80 | 1792 NOV 2024 | Utilities | Utilities - Sites |
| 12/05/2024 | 2024107 | Puget Sound Energy | Puget Sound Energy | 471.40 | 6901 NOV 2024 | Utilities | Utilities - Sites |
| 12/05/2024 | 2024108 | Puget Sound Energy | Puget Sound Energy | 422.42 | 1594 NOV 2024 | Utilities | Utilities - Sites |
| 12/05/2024 | 2024109 | Puget Sound Energy | Puget Sound Energy | 364.26 | 1271 NOV 2024 | Utilities | Utilities - Sites |
| 12/05/2024 | 2024110 | Puget Sound Energy | Puget Sound Energy | 824.57 | 1115 NOV 2024 | Utilities | Utilities - Sites |
| 12/05/2024 | 2024111 | Puget Sound Energy | Puget Sound Energy | 415.13 | 6778 NOV 2024 | Utilities | Utilities - Sites |
| 12/05/2024 | 2024112 | Seattle City Light | Seattle City Light | 311.77 | 6974 NOV 2024 | Utilities - Sites | Utilities - Sites |
| 12/05/2024 | 2024113 | Seattle City Light | Seattle City Light | 973.94 | 3648 NOV 2024 | Utilities - Sites | Utilities - Sites |
| 12/05/2024 | 2024114 | Seattle City Light | Seattle City Light | 32.94 | 5218 NOV 2024 | Utilities - Sites | Utilities - Sites |
| 12/05/2024 | 2024115 | Ziplyfiber | Ziplyfiber | 127.99 | 8245 NOV 2024 | Site Utilities | Utilities - Sites |
| 12/23/2024 | 2024116 | Caselle Inc | Caselle Inc | 2,014.99 | 137677 | December invoice | Software-Related Admin |
| 12/10/2024 | 2024117 | Pacifica Law Group LLP | Pacifica Law Group LLP | 4,596.50 | 93491 | Legal Services | Legal Services |
| 12/10/2024 | 2024119 | United Rentals | United Rentals | 4,900.52 | 238809362-002 | Generator 40-44 KVA Tier | Generator Rental |
| 12/12/2024 | 2024122 | TruckVault Inc | TruckVault Inc | 5,705.98 | 276378* | Expedition Custom | Startup Supplies |
| 12/13/2024 | 2024123 | Puget Sound Energy | Puget Sound Energy | 1,018.84 | 8931 NOV 2024 | Utilities | Utilities - Kent Office |
| 12/13/2024 | 2024124 | Puget Sound Energy | Puget Sound Energy | 2,719.32 | 8846 NOV 2024 | Utilities | Utilities - Sites |

| Check Issue Date | Check Number | Merchant Name | Payee | Amount | Invoice Number | Description | Invoice GL Account Title |
|------------------|--------------|----------------------------|----------------------------|-------------------|-------------------|---------------------|---------------------------|
| 12/13/2024 | 2024125 | Puget Sound Energy | Puget Sound Energy | 486.18 | 0992 NOV 2024 | Utilities | Utilities - Sites |
| 12/13/2024 | 2024126 | Puget Sound Energy | Puget Sound Energy | 366.06 | 7370 NOV 2024 | Utilities | Utilities - Sites |
| 12/13/2024 | 2024127 | Puget Sound Energy | Puget Sound Energy | 473.87 | 1412 NOV 2024 | Utilities | Utilities - Sites |
| 12/13/2024 | 2024128 | Puget Sound Energy | Puget Sound Energy | 426.87 | 0505 NOV 2024 | Utilities | Utilities - Sites |
| 12/13/2024 | 2024129 | Puget Sound Energy | Puget Sound Energy | 714.59 | 8861 NOV B 2024 | Utilities | Utilities - Sites |
| 12/13/2024 | 2024130 | Puget Sound Energy | Puget Sound Energy | 376.08 | 1891 NOV B 2024 | Utilities | Utilities - Sites |
| 12/13/2024 | 2024131 | Puget Sound Energy | Puget Sound Energy | 427.41 | 2055 NOV 2024 | Utilities | Utilities - Sites |
| 12/13/2024 | 2024132 | Tanner Electric Cooperativ | Tanner Electric Cooperativ | 552.84 | 9624 NOV B2024 | Utilities - Sites | Utilities - Sites |
| 12/13/2024 | 2024133 | Tanner Electric Cooperativ | Tanner Electric Cooperativ | 329.01 | 9623 NOV B 2024 | Utilities - Sites | Utilities - Sites |
| 12/13/2024 | 2024134 | Seattle City Light | Seattle City Light | 326.84 | 8288 NOV 2024 | Utilities - Sites | Utilities - Sites |
| 12/13/2024 | 2024135 | Chelan County PUD | Chelan County PUD | 69.39 | 6311-3 NOV B 2024 | Site Utilities | Utilities - Sites |
| 12/13/2024 | 2024135 | Chelan County PUD | Chelan County PUD | 74.58 | 6311-3 NOV B 2024 | Site Utilities | Utilities - Sites |
| 12/13/2024 | 2024135 | Chelan County PUD | Chelan County PUD | 82.49 | 6311-3 NOV B 2024 | Site Utilities | Utilities - Sites |
| 12/23/2024 | 2024141 | Puget Sound Energy | Puget Sound Energy | 457.48 | 0984 NOV 2024 | Utilities | Utilities - Sites |
| 12/23/2024 | 2024142 | Puget Sound Energy | Puget Sound Energy | 879.88 | 1818 NOV 2024 | Utilities | Utilities - Sites |
| 12/23/2024 | 2024143 | Puget Sound Energy | Puget Sound Energy | 308.35 | 7206 NOV 2024 | Utilities | Utilities - Sites |
| 12/23/2024 | 2024144 | Puget Sound Energy | Puget Sound Energy | 233.46 | 1636 NOV 2024 | Utilities | Utilities - Sites |
| 12/23/2024 | 2024145 | Puget Sound Energy | Puget Sound Energy | 327.85 | 2022 NOV 2024 | Utilities | Utilities - Sites |
| 12/23/2024 | 2024146 | Puget Sound Energy | Puget Sound Energy | 165.89 | 6976 NOV 2024 | Utilities | Utilities - Sites |
| 12/23/2024 | 2024147 | Puget Sound Energy | Puget Sound Energy | 801.20 | 1370 NOV 204 | Utilities | Utilities - Sites |
| 12/23/2024 | 2024148 | Puget Sound Energy | Puget Sound Energy | 511.82 | 6745 NOV 2024 | Utilities | Utilities - Sites |
| 12/23/2024 | 2024149 | Puget Sound Energy | Puget Sound Energy | 407.09 | 1628 NOV 2024 | Utilities | Utilities - Sites |
| 12/23/2024 | 2024150 | Puget Sound Energy | Puget Sound Energy | 38.53 | 1669 NOV 2024 | Utilities | Utilities - Sites |
| 12/23/2024 | 2024151 | Puget Sound Energy | Puget Sound Energy | 230.18 | 6935 DEC 2024 | Utilities | Utilities - Sites |
| 12/23/2024 | 2024152 | Seattle City Light | Seattle City Light | 2,102.86 | 6975 NOV 2024 | Utilities - Sites | Utilities - Sites |
| 12/23/2024 | 2024153 | Snohomish County PUD | Snohomish County PUD | 187.95 | 0839 NOV 2024 | Sites Utilities | Utilities - Sites |
| 12/23/2024 | 2024154 | Snohomish County PUD | Snohomish County PUD | 291.42 | 0847 DEC 2024 | Sites Utilities | Utilities - Sites |
| 12/30/2024 | 2024155 | WFT Company Two LLC | WFT Company Two LLC | 9,374.00 | JANUARY 2025 | Kent Facility Lease | GASB 87 Clearing - Leases |
| 12/30/2024 | 2024155 | WFT Company Two LLC | WFT Company Two LLC | 3,426.45 | JANUARY 2025 | CAM Charge 2025 | Utilities - Kent Office |
| 01/06/2025 | 2024160 | Puget Sound Energy | Puget Sound Energy | 423.23 | 1792 DEC 2024 | Utilities | Utilities - Sites |
| 01/06/2025 | 2024161 | Puget Sound Energy | Puget Sound Energy | 193.30 | 1354 DEC 2024 | Utilities | Utilities - Sites |
| 01/06/2025 | 2024162 | Puget Sound Energy | Puget Sound Energy | 441.30 | 1594 DEC 2024 | Utilities | Utilities - Sites |
| 01/06/2025 | 2024163 | Puget Sound Energy | Puget Sound Energy | 380.59 | 1271 DEC 2024 | Utilities | Utilities - Sites |
| 01/06/2025 | 2024164 | Puget Sound Energy | Puget Sound Energy | 838.29 | 1115 DEC 2024 | Utilities | Utilities - Sites |
| 01/06/2025 | 2024165 | Puget Sound Energy | Puget Sound Energy | 2,903.34 | 8846 DEC 2024 | Utilities | Utilities - Sites |
| 01/06/2025 | 2024166 | Puget Sound Energy | Puget Sound Energy | 425.39 | 6778 DEC 2024 | Utilities | Utilities - Sites |
| 01/06/2025 | 2024167 | Seattle City Light | Seattle City Light | 364.11 | 6974 DEC 2024 | Utilities - Sites | Utilities - Sites |
| Grand Totals: | | | | <u>729,714.95</u> | | | |



PSERN Operator Board of Directors Action Log - Open Items

| # | Date Opened | Item | Responsible | Due Date | Notes |
|----|-------------|--|------------------------|-------------|--|
| 13 | 2/24/22 | Request for additional information related to In-Building Sites to include details of funding options for the remaining 10 areas recommended by the task force, any budget considerations, improvements found in Coverage Testing, impacts of additional sites on Operator rates, Operations Board and Technical Committee perspective, and impact on backhaul capacity. | Operator Staff | TBD | Planning work for how to fulfill this set of requests will begin once the in-building sites are live on the system and testing is complete. This action item was moved from the Project Action Log to the Operator Action Log on 4/27/23. Work has begun to prepare initial deliverables. It is expected to take about a year. Procurement for A&E firms have concluded. |
| 20 | 4/25/24 | Follow up with FirstNet on subleasing space on PSERN towers. Board Members to provide feedback on any additional items they would like to see added to the Board Workplan or to the Project and Initiatives list to be presented at the January meeting. | Mike Webb | In Progress | PSERN had initial meeting with FirstNet, waiting on FirstNet. |
| 22 | 12/12/24 | Add a document review period to the financial policy manual. | Mike Webb | 1/23/2025 | On January agenda. |
| 23 | 12/12/24 | Provide additional information on the microgrid solution, other alternative energy technologies and potential grant or funding opportunities. | Tracy Plouse/Mike Webb | TBD | |
| 24 | 12/12/24 | | Mike Webb | TBD | |



PSERN Operator Board of Directors Action Log - Closed Items and Archive

| # | Date Opened | Item | Responsible | Date Closed | Notes |
|---|-------------|--|----------------------------|-------------|--|
| 1 | 4/28/22 | Summary of portfolio of PSERN leases | Project Staff | 6/1/22 | Operator Draft manual was presented at the |
| 2 | 4/28/22 | Budget workshop to discuss 2023 budget and rate setting | Mike Webb/ Tracy Plouse | 12/12/24 | September meeting, will be discussed in October, and is on the brought for approval in December. |
| 3 | 6/23/22 | Operator staff will send a calendar invite for the July 11, 2022 budget workshop. | Tracy Plouse | 6/24/22 | |
| 4 | 3/24/22 | Facility recommendation and approval | Mike Webb | 8/25/22 | Leased approved at 8/25 meeting. |
| 5 | 6/23/22 | Review availability for the August and September regular Board meetings. | Board Members | 7/28/22 | Need to confirm quorum |
| 6 | 4/28/22 | Provide a report on possible changes to the Operator ILA associated with a change to the milestone at which the Operator takes over operational responsibility. Assess the Motorola contract for any concerns. | Mike Webb | 9/22/22 | This pertains to the proposal to set the date for operational transition and PSERN service fee commencement to something other than FSA. |

| # | Date Opened | Item | Responsible | Date Closed | Notes |
|----|-------------|---|----------------------------|-------------|--|
| 7 | 5/26/22 | Review existing procurement policy to consider issues identified in Clark Nuber phase 1 report. | Mike Webb/ Tracy Plouse | 9/22/22 | Procurement policy amendments approved. |
| 8 | 8/25/22 | Update the draft budget and service fee estimates to reflect revised CPI rates. | Tracy Plouse | 9/22/22 | Updated budget report provided at September meeting. |
| 9 | 9/22/22 | Approval of warrant vouchers (checks) needs to be added to future board meetings as a standing item. This could be done as part of a consent agenda that would also include approval of previous meeting minutes. | Mike Webb/ Tracy Plouse | 10/27/22 | Will be incorporated as part of consent agenda starting with October meeting |
| 10 | 9/22/22 | Operator staff will bring additional information on the alternatives to modifying or setting the Operator Transfer date and the associated funding requirements and approaches | Mike Webb | 10/27/22 | Closed, follow up item added to action log. |

| # | Date Opened | Item | Responsible | Date Closed | Notes |
|----|-------------|---|----------------------------|-------------|--|
| 11 | 1/26/23 | Mike Webb will consult with legal counsel on the wording of the motion for the Board to approve the transfer agreement prior to sending for Council approval. | Mike Webb | 2/23/23 | This is complete. Wording for the agreement has been provided. Pacifica advised the wording to be "it is also recommended that the Board plan to approve the Agreement, in substantially final form." |
| 12 | 10/27/22 | The Operator will add the decision regarding collection of service fees from agencies beginning in 2024 to a future Board meeting. | Mike Webb/ Tracy Plouse | 4/27/2023 | FSA will not occur until December and there is no ability for the Operator to collect fees until after FSA. Recommend this item be closed. The Board of Directors agreed that this item should be closed at the 4/27/23 meeting. |
| 14 | 3/24/22 | 2024 budget and service fee development. | Mike Webb/ Tracy Plouse | 6/22/23 | Budget approved in June. |

| # | Date Opened | Item | Responsible | Date Closed | Notes |
|----|-------------|--|----------------|-------------|--|
| 15 | 3/24/22 | Report on proposed plan for development of sublease agreement templates to be drawn up for discussion. | Mike Webb | 5/25/23 | Agenda item #8 of the 5/25/2023 Board meeting. |
| 16 | 10/27/22 | Operator staff will prepare a draft operational support agreement between the County and the Operator. | Mike Webb | 5/25/23 | Recommended to close this item as there is no OSA. |
| 17 | 5/25/23 | The Operator has an action item to come back with some further analysis and proposed budget scenarios for the June meeting. | Tracy Plouse | 6/22/23 | On the June agenda. |
| 18 | 7/27/23 | The PSERN Operator will look into options on how it could offset the higher out of pocket maximums and deductibles for transferring employees and bring this information to the Board in August. | Operator Staff | 8/24/23 | Completed August 24, 2023 |
| 21 | 4/25/24 | Provide information on how PSERN explores and negotiates subleases and how fees are determined. | Adrian Englet | 7/25/2024 | Presented at the July meeting. |
| 19 | 1/25/24 | Compile and create a fiscal policy manual. | Operator Staff | 12/12/2024 | Manual was approved by the Board at the December 12, 2024 meeting. |



Office of the Washington State Auditor

Pat McCarthy

Exit Conference: Puget Sound Emergency Radio Network Operator

The Office of the Washington State Auditor's vision is increased trust in government. Our mission is to provide citizens with independent and transparent examinations of how state and local governments use public funds, and develop strategies that make government more efficient and effective.

The purpose of this meeting is to share the results of your audit and our draft reporting. We value and appreciate your participation.

Audit Reports

We will publish the following reports:

- Accountability audit for January 1, 2022, through December 31, 2023 – see draft report.
- Financial statement audit for January 1, 2022, through December 31, 2023 – see draft report.

Audit Highlights

We would like to thank Tracy Plouse, Finance & Admin Services Manager for her assistance during the audit. Tracy was very prompt in providing requested information and was always readily available to answer any questions.

Recommendations not included in the Audit Reports

Exit Items

We have provided exit recommendations for management's consideration. Exit items address control deficiencies or noncompliance with laws or regulations that have an insignificant or immaterial effect on the entity, or errors with an immaterial effect on the financial statements. Exit items are not referenced in the audit report.

Financial Statement Audit Communication

We would like to bring the following to your attention:

- We didn't identify any material misstatements during the audit.
- There were no uncorrected misstatements in the audited financial statements.
- The audit addressed the following risks, which required special consideration:
 - Due to the possibility that management may be able to circumvent certain controls, standards require the auditor to assess the risk of management override.

Finalizing Your Audit

Report Publication

Audit reports are published on our website and distributed via email in a .pdf file. We also offer a subscription service that notifies you by email when audit reports are released or posted to our website. You can sign up for this convenient service at <https://portal.sao.wa.gov/SAOPortal>.

Management Representation Letter

We have included a copy of representations requested of management.

Audit Cost

At the entrance conference, we estimated the cost of the audit to be \$33,500 and actual audit costs will approximate that amount.

Your Next Scheduled Audit

Your next audit is scheduled to be conducted in 2026 and will cover the following general areas:

- Accountability for public resources
- Financial statement

The estimated cost for the next audit based on current rates is \$33,500 plus travel expenses. This preliminary estimate is provided as a budgeting tool and not a guarantee of final cost.

If expenditures of federal awards are \$750,000 or more in any fiscal year, notify our Office so we can schedule your audit to meet federal Single Audit requirements. Federal awards can include grants, loans, and non-cash assistance like equipment and supplies.

Working Together to Improve Government

Audit Survey

When your report is released, you will receive an audit survey from us. We value your opinions on our audit services and hope you provide feedback.

Local Government Support Team

This team provides support services to local governments through technical assistance, comparative statistics, training, and tools to help prevent and detect a loss of public funds. Our website and client portal offers many resources, including a client Help Desk that answers auditing and accounting questions. Additionally, this team assists with the online filing of your financial statements.

The Center for Government Innovation

The Center for Government Innovation at the Office of the Washington State Auditor offers services specifically to help you help the residents you serve at no additional cost to your government. What does this mean? We provide expert advice in areas like Lean process improvement, peer-to-peer networking, and culture-building to help local governments find ways to be more efficient, effective and transparent. The Center can help you by providing assistance in financial management, cybersecurity and more. Check out our best practices and other resources that help local governments act on accounting standard changes, comply with regulations, and respond

to recommendations in your audit. The Center understands that time is your most precious commodity as a public servant, and we are here to help you do more with the limited hours you have. If you are interested in learning how we can help you maximize your effect in government, call us at (564) 999-0818 or email us at Center@sao.wa.gov.

Questions?

Please contact us with any questions about information in this document or related audit reports.

Tina Watkins, CPA, Director of Local Audit, (360) 260-6411, Tina.Watkins@sao.wa.gov

Wendy Choy, Assistant Director of Local Audit, (425) 502-7067, Wendy.Choy@sao.wa.gov

Joe Simmons, Program Manager, (206) 613-7628, Joseph.Simmons@sao.wa.gov

Eileen Du, Assistant Audit Manager, (206) 613-7626, Eileen.Du@sao.wa.gov

Rae Estell, Audit Lead, (206) 613-7630, Rae.Estell@sao.wa.gov



Office of the Washington State Auditor
Pat McCarthy

Preliminary Draft - Please do not duplicate, distribute, or disclose.

Financial Statements Audit Report

Puget Sound Emergency Radio Network Operator

For the period January 1, 2022 through December 31, 2023

Published (Inserted by OS)

Report No. (Inserted by OS)



Scan to see another great way
we're helping advance
#GoodGovernment



**Office of the Washington State Auditor
Pat McCarthy**

Issue Date – (Inserted by OS)

Board of Directors
Puget Sound Emergency Radio Network Operator
Kent, Washington

Report on Financial Statements

Please find attached our report on the Puget Sound Emergency Radio Network Operator’s financial statements.

We are issuing this report in order to provide information on the Agency’s financial activities and condition.

Sincerely,

Signature Here (Please do not remove this line)

Pat McCarthy, State Auditor

Olympia, WA

Preliminary Draft - Please do not duplicate, distribute, or disclose.

Americans with Disabilities

In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at webmaster@sao.wa.gov.

TABLE OF CONTENTS

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*.....

Independent Auditor's Report on the Financial Statements.....

Financial Section.....

About the State Auditor's Office.....

INDEPENDENT AUDITOR'S REPORT

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*

I-1

Puget Sound Emergency Radio Network Operator January 1, 2022 through December 31, 2023

Board of Directors
Puget Sound Emergency Radio Network Operator
Kent, Washington

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 Puget Sound Emergency Radio Network Operator, as of and for the years ended December 31, 2022 and 2023, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements, and have issued our report thereon dated January 23, 2025.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audits of the financial statements, we considered the Agency's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency'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 Agency'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 was for the limited purpose described above and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the Agency’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 financial statements. 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 Agency’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 Agency’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Signature Here (Please do not remove this line)

Pat McCarthy, State Auditor

Olympia, WA

January 23, 2025

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

F-1

Puget Sound Emergency Radio Network Operator January 1, 2022 through December 31, 2023

Board of Directors
Puget Sound Emergency Radio Network Operator
Kent, Washington

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinions

We have audited the accompanying financial statements of the Puget Sound Emergency Radio Network Operator, as of and for the years ended December 31, 2022 and 2023, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the financial section of our report.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Puget Sound Emergency Radio Network Operator, as of December 31, 2022 and 2023, and the changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 Agency 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 opinions.

Matters of Emphasis

As discussed in Note 5 to the financial statements, in 2022, the Agency adopted new accounting guidance, Governmental Accounting Standards Board *Statement No. 87, Leases*. Our opinion is not modified with respect to this matter.

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 Agency'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 GAAS 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.

Performing an audit in accordance with GAAS and *Government Auditing Standards* includes the following responsibilities:

- 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 Agency'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 Agency’s ability to continue as a going concern for a reasonable period of time; and
- 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 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.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated January 23, 2025 on our consideration of the Agency’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 Agency’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency’s internal control over financial reporting and compliance.

Signature Here (Please do not remove this line)

Pat McCarthy, State Auditor

Preliminary Draft - Please do not duplicate, distribute, or disclose.

Olympia, WA

January 23, 2025

FINANCIAL SECTION

Puget Sound Emergency Radio Network Operator January 1, 2022 through December 31, 2023

REQUIRED SUPPLEMENTARY INFORMATION

Management's Discussion and Analysis – 2022 and 2023

BASIC FINANCIAL STATEMENTS

Statement of Net Position – 2022 and 2023

Statement of Revenues, Expenses and Changes in Net Position – 2022 and 2023

Statement of Cash Flows – 2022 and 2023

Notes to Financial Statements – 2022 and 2023

Financial Report Date For Financial Statements

ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the Washington State Constitution and is part of the executive branch of state government. The State Auditor is elected by the people of Washington and serves four-year terms.

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor's Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, www.sao.wa.gov. Additionally, we share regular news and other information via an email subscription service and social media channels.

We take our role as partners in accountability seriously. The Office provides training and technical assistance to governments both directly and through partnerships with other governmental support organizations.

Stay connected at sao.wa.gov

- [Find your audit team](#)
- [Request public records](#)
- Search BARS Manuals ([GAAP](#) and [cash](#)), and find [reporting templates](#)
- Learn about our [training workshops](#) and [on-demand videos](#)
- Discover [which governments serve you](#) — enter an address on our map
- Explore public financial data with the [Financial Intelligence Tool](#)

Other ways to stay in touch

- Main telephone:
(564) 999-0950
- Toll-free Citizen Hotline:
(866) 902-3900
- Email:
webmaster@sao.wa.gov



Office of the Washington State Auditor
Pat McCarthy

Preliminary Draft - Please do not duplicate, distribute, or disclose.

Accountability Audit Report

Puget Sound Emergency Radio Network Operator

For the period January 1, 2022 through December 31, 2023

Published (Inserted by OS)

Report No. 1036512



Scan to see another great way
we're helping advance
#GoodGovernment



**Office of the Washington State Auditor
Pat McCarthy**

Issue Date – (Inserted by OS)

Board of Directors
Puget Sound Emergency Radio Network Operator
Kent, Washington

Report on Accountability

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The Office of the Washington State Auditor takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for Agency operations. This information is valuable to management, the governing body and public stakeholders when assessing the government’s stewardship of public resources.

Attached is our independent audit report on the Agency’s compliance with applicable requirements and safeguarding of public resources for the areas we examined. We appreciate the opportunity to work with your staff and value your cooperation during the audit.

Sincerely,

Pat McCarthy, State Auditor
Olympia, WA

Americans with Disabilities

In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at webmaster@sao.wa.gov.

TABLE OF CONTENTS

Audit Results.....

Related Reports.....

Information about the Agency

About the State Auditor's Office.....

AUDIT RESULTS

Results in brief

This report describes the overall results and conclusions for the areas we examined. In those selected areas, Agency operations complied, in all material respects, with applicable state laws, regulations, and its own policies, and provided adequate controls over the safeguarding of public resources.

In keeping with general auditing practices, we do not examine every transaction, activity, policy, internal control, or area. As a result, no information is provided on the areas that were not examined.

About the audit

This report contains the results of our independent accountability audit of the Puget Sound Emergency Radio Network Operator from January 1, 2022 through December 31, 2023.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

This audit was conducted under the authority of RCW 43.09.260, which requires the Office of the Washington State Auditor to examine the financial affairs of all local governments. Our audit involved obtaining evidence about the Agency's use of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters. The procedures performed were based on our assessment of risks in the areas we examined.

Based on our risk assessment for the years ended December 31, 2023 and 2022, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Accounts payable – credit cards, general disbursements, electronic funds transfers
- Open public meetings – compliance with minutes, meetings and executive session requirements
- Financial condition – reviewing for indications of financial distress

RELATED REPORTS

Financial

Our opinion on the Agency's financial statements is provided in a separate report, which includes the Agency's financial statements. That report is available on our website, <https://portal.sao.wa.gov//ReportSearch>.

Preliminary Draft - Please do not duplicate, distribute, or disclose.

INFORMATION ABOUT THE AGENCY

The development of PSERN was funded through a voter-approved levy in 2015. The system replaced an earlier radio network (KCERCS) that was at the end of its operational life.

Transition to PSERN was completed in 2023 and it is now used on a daily basis for 9-1-1 dispatching and operational communications by Fire Departments, Law Enforcement agencies, Emergency Medical Services and other public service agencies in King County, Washington. In addition to its role in support of First Responders, PSERN provides critical communications between cities, hospitals, critical infrastructure operators and regional emergency management authorities during regional emergency events.

PSERN is a 800MHz simulcast trunked radio system, utilizing Project 25 (P25) Phase II digital technology. The system consists of more than 60 radio transmission sites across King County and supports over 18,000 portable (hand-held), mobile (vehicle), and control station (desktop) radios, as well as dispatch center consoles, within the service area.

PSERN is maintained and operated by the PSERN Operator. The PSERN Operator is responsible for the ongoing ownership, operations, maintenance, management and upgrading/replacing of the PSERN System, as defined in the Interlocal Cooperation Agreement executed in December 2020 between 12 partners, including King County and the cities of Auburn, Bellevue, Federal Way, Issaquah, Kent, Kirkland, Mercer Island, Redmond, Renton, Seattle, and Tukwila.

The PSERN Operator was formally incorporated in April 2021 and in December 2023, it became the sole entity responsible for the PSERN radio system following the execution and closing of a transfer agreement with King County.

The PSERN Operator is governed by a Board of Directors that was created pursuant to the Interlocal Cooperation Act and chapter 24.06 RCW. shall act in the best interests of PSERN and in furtherance of the purpose of this Agreement. The Board's composition, powers, responsibilities, quorum and meeting requirements are included in the PSERN Operator's articles of incorporation and bylaws.

| Contact information related to this report | |
|---|--|
| Address: | Puget Sound Emergency Radio Network Operator 19717 62nd Avenue S. E102 Kent, WA 98032 |
| Contact: | Tracy Plouse, Finance Manager |
| Telephone: | (206) 848-0414 |
| Website: | https://psern.org/ |

Information current as of report publish date.

Audit history

You can find current and past audit reports for the Puget Sound Emergency Radio Network Operator at <https://portal.sao.wa.gov/ReportSearch>.

ABOUT THE STATE AUDITOR’S OFFICE

The State Auditor’s Office is established in the Washington State Constitution and is part of the executive branch of state government. The State Auditor is elected by the people of Washington and serves four-year terms.

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor’s Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, www.sao.wa.gov. Additionally, we share regular news and other information via an email subscription service and social media channels.

We take our role as partners in accountability seriously. The Office provides training and technical assistance to governments both directly and through partnerships with other governmental support organizations.

Stay connected at sao.wa.gov

- [Find your audit team](#)
- [Request public records](#)
- Search BARS Manuals ([GAAP](#) and [cash](#)), and find [reporting templates](#)
- Learn about our [training workshops](#) and [on-demand videos](#)
- Discover [which governments serve you](#) — enter an address on our map
- Explore public financial data with the [Financial Intelligence Tool](#)

Other ways to stay in touch

- Main telephone:
(564) 999-0950
- Toll-free Citizen Hotline:
(866) 902-3900
- Email:
webmaster@sao.wa.gov

LETTER OF REPRESENTATION TO BE TYPED ON CLIENT LETTERHEAD

January 23, 2025

Office of the Washington State Auditor
3200 Capitol Blvd
P.O. Box 40031
Olympia, WA 98504-0031

To the Office of the Washington State Auditor:

We are providing this letter in connection with your audit of Puget Sound Emergency Radio Network Operator for the period from January 1, 2022 through December 31, 2023. Representations are in relation to matters existing during or subsequent to the audit period up to the date of this letter.

Certain representations in this letter are described as being limited to matters that are significant or material. Information is considered significant or material if it is probable that it would change or influence the judgment of a reasonable person.

We confirm, to the best of our knowledge and belief, having made appropriate inquiries to be able to provide our representations, the following representations made to you during your audit. If we subsequently discover information that would change our representations related to this period, we will notify you in a timely manner.

General Representations:

1. We have provided you with unrestricted access to people you wished to speak with and made available all requested and relevant information of which we are aware, including:
 - a. Financial records and related data.
 - b. Minutes of the meetings of the governing body or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - c. Other internal or external audits, examinations, investigations or studies that might concern the objectives of the audit and the corrective action taken to address significant findings and recommendations.
 - d. Communications from regulatory agencies, government representatives or others concerning possible noncompliance, deficiencies in internal control or other matters that might concern the objectives of the audit.
 - e. Related party relationships and transactions.
 - f. Results of our internal assessment of business risks and risks related to financial reporting, compliance and fraud.

2. We acknowledge our responsibility for compliance with requirements related to confidentiality of certain information, and have notified you whenever records or data containing information subject to any confidentiality requirements were made available.
3. We acknowledge our responsibility for compliance with applicable laws, regulations, contracts and grant agreements.
4. We have identified and disclosed all laws, regulations, contracts and grant agreements that could have a direct and material effect on the determination of financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
5. We have complied with all material aspects of laws, regulations, contracts and grant agreements.
6. We acknowledge our responsibility for establishing and maintaining effective internal controls over compliance with applicable laws and regulations and safeguarding of public resources, including controls to prevent and detect fraud.
7. We have established adequate procedures and controls to provide reasonable assurance of safeguarding public resources and compliance with applicable laws and regulations.
8. We have no knowledge of any loss of public funds or assets or other illegal activity, or any allegations of fraud or suspected fraud involving management or employees.
9. In accordance with RCW 43.09.200, all transactions have been properly recorded in the financial records.

Additional representations related to the financial statements: ③

10. We acknowledge our responsibility for fair presentation of financial statements and believe financial statements are fairly presented in conformity with generally accepted accounting principles in the United States of America.
11. We acknowledge our responsibility for establishing and maintaining effective internal control over financial reporting.
12. The financial statements include financial information of the primary government and all component units, fiduciary and other activity required by generally accepted accounting principles to be included in the financial reporting entity.
13. The financial statements properly classify all funds and activities.
14. All funds that meet the quantitative criteria in GASB requirements or are otherwise particularly important to financial statement users, are presented as major funds.
15. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported and depreciated as applicable.

16. We have no plans or intentions that may materially affect the reported value or classification of assets, liabilities or net position.
17. Revenues are appropriately classified by fund and account.
18. Expenses have been appropriately classified by fund and account, and allocations have been made on a reasonable basis.
19. Net position components (net investment in capital assets, restricted and unrestricted) are properly classified and, as applicable, approved.
20. The methods, data and significant assumptions we used in making accounting estimates and related disclosures are appropriate and free from intentional bias.
21. The following have been properly classified, reported and disclosed in the financial statements, as applicable:
 - a. Interfund, internal, and intra-entity activity and balances.
 - b. Related-party transactions, including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
 - c. Joint ventures and other related organizations.
 - d. Guarantees under which the government is contingently liable.
 - e. All events occurring subsequent to the fiscal year end through the date of this letter that would require adjustment to, or disclosure in, the financial statements.
 - f. Effects of all known actual or possible litigation, claims, assessments, violations of laws, regulations, contracts or grant agreements, and other loss contingencies.
22. We have accurately disclosed to you all known actual or possible pending or threatened litigation, claims or assessments whose effects should be considered when preparing the financial statements. We have also accurately disclosed to you the nature and extent of our consultation with outside attorneys concerning litigation, claims and assessments.
23. We have disclosed to you all significant changes to the methods of measurement and presentation of supplementary information, reasons for any changes and all significant assumptions or interpretations underlying the measurement or presentation.
24. We acknowledge our responsibility for the supplementary information required by generally accepted accounting principles in the United States (RSI) and believe RSI is measured and presented within prescribed guidelines.
25. We have disclosed to you all significant changes in the methods of measurement and presentation of RSI, reasons for any changes and all significant assumptions or interpretations underlying the measurement or presentation of the RSI.
26. We believe there are no uncorrected misstatements that would be material individually and in the aggregate to each applicable opinion unit. (4)

27. We acknowledge our responsibility not to publish any document containing the audit report with any change in the financial statements, supplementary and other information referenced in the auditor's report. We will contact the auditor if we have any needs for publishing the audit report with different content included.

Michael Webb, Executive Director

Tracy Plouse, Finance Manager



Office of the
Washington
State Auditor
Pat McCarthy

Exit Conference

Puget Sound Emergency Radio Network
Operator

[Redacted DBA if applicable]
Joe Simmons
Program Manager

Eileen Du
Audit Supervisor

Rae Estell
Audit Lead

January 23, 2025

Disclaimer: This presentation is intended to be viewed in conjunction with the complete packet of exit materials provided. A copy of those materials may be requested by contacting the presenters listed or by emailing PublicRecords@sao.wa.gov.

Results that Matter



Increased trust in government



Independent, transparent examinations



Improved efficiency and effectiveness of government



Pat McCarthy
State Auditor

Accountability Audit Results

January 1, 2022 through December 31, 2023



Results in Brief

This report describes the overall results and conclusions for the areas we examined.

In those selected areas, agency operations complied, in all material respects, with applicable state laws, regulations, and its own policies, and provided adequate controls over the safeguarding of public resources.

In keeping with general auditing practices, we do not examine every transaction, activity, policy, internal control, or area. As a result, no information is provided on the areas that were not examined.

Accountability Audit Results



Using a risk-based audit approach, for the agency, we examined the following areas during the period:

- Electronic funds transfers
- Accounts Payable – credit cards, general disbursements
- Open public meetings – compliance with minutes, meetings and executive session requirements
- Financial condition – reviewing for indications of financial distress

Financial Audit Results

January 1, 2022, through December 31, 2023



Unmodified Opinion Issued

- Opinion issued in accordance with U.S. GAAP
- Audit conducted in accordance with *Government Auditing Standards*

Internal Control and Compliance over Financial Reporting

- We reported no significant deficiencies in internal control
- We identified no deficiencies that we consider to be material weaknesses.
- We noted no instances of noncompliance that were material to the financial statements of the agency

Financial Audit Results



Required Communications

- We did not identify any material misstatements during the audit.
- No uncorrected misstatements have been identified.

Financial Audit Results

The audit addressed the following risks, which required special consideration:

Management override of controls



Closing Remarks

- Audit costs are in alignment with our original estimate
- Next audit: 2026
 - Accountability for public resources
 - Financial statement

An estimated cost for the next audit has been provided in our exit packet





Report Publication

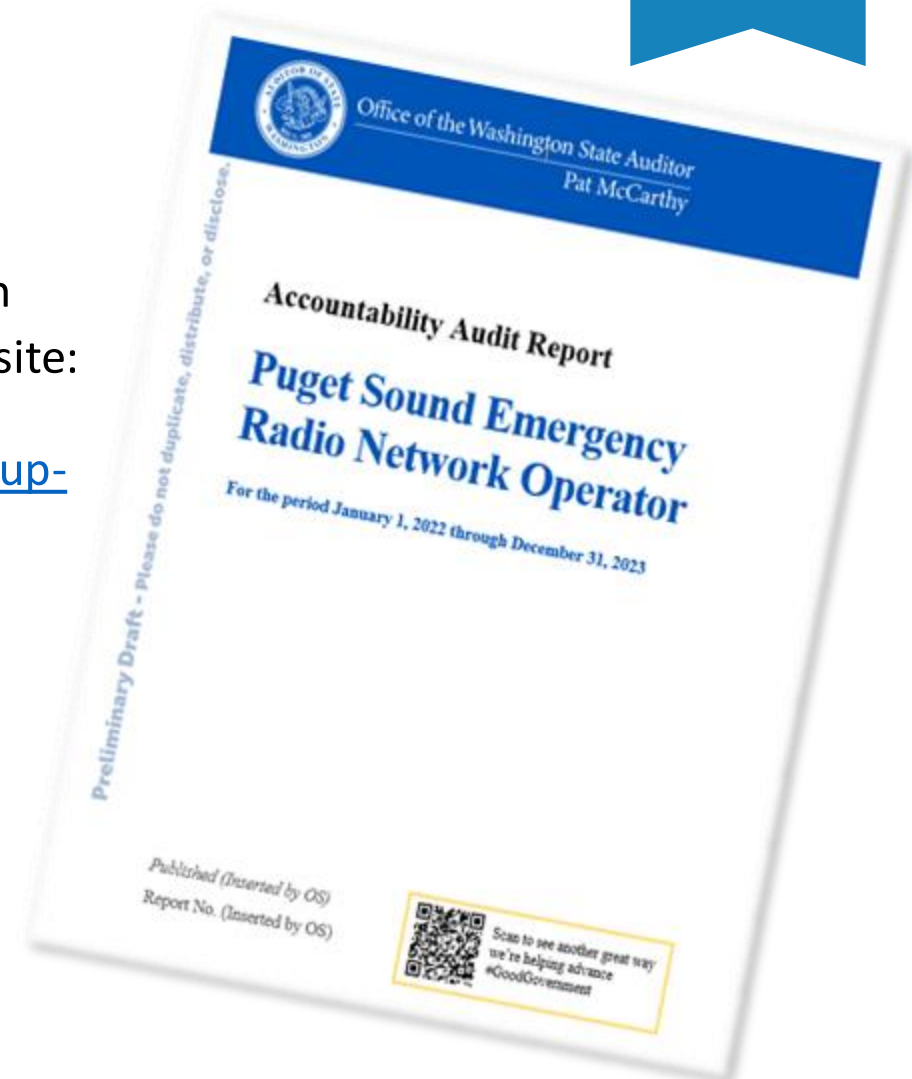
- ✓ Audit reports are published on our website.
- ✓ Sign up to be notified by email when audit reports are posted to our website:

<https://sao.wa.gov/about-sao/sign-up-for-news-alerts/>

Audit Survey

When your report is released, you will receive an audit survey from us.

We value your opinions on our audit services and hope you provide feedback.



Thank You!



- We thank PSERN officials and staff for timely communications throughout the audit process.
- In particular, we would like to thank Tracy Plouse for her assistance during the audit. Tracy was very prompt in providing requested information and was always readily available to answer any questions.

Questions?



Contact Joe Simmons, Program Manager,

Joseph.Simmons@sao.wa.gov

(206) 613-7628



PSERN Board of Directors Staff Report Agenda Item #8

Title: PSERN Year in Review (2024)
Meeting Date: January 23, 2025
PSERN Staff Contact: Michael Webb, Executive Director
Action: Discussion

SUMMARY:

As outlined in the Operator ILA, paragraph 4.3.6, “The Board of Directors shall hold an annual meeting to coincide with the first regular meeting each year. During the annual meeting, the Executive Director shall report on the state of the PSERN Operator”.

This report provides a summary of the work undertaken by the PSERN Operator Board in 2024, including the resolutions, decisions and other matters that were discussed, considered and approved in 2024.

This report also provides an overview of the priorities and areas of focus for the organization as of the beginning of 2025.

PSERN Operator 2024 Year in Review

During 2024, the PSERN Operator Board of Directors met nine (9) times¹ and addressed the matters summarized below.

Board Resolutions

In 2024, the Board approved 6 resolutions. Further information is available in the approved minutes of the referenced meeting:

- 24-01 (January) – Amend the ILA to change the Operating Board to the Operations Committee and replace the member requirement of a fire commissioner to a member of the fire services.
- 24-02 (January) – Amend and restate the PSERN Operator Bylaws, Article VI, to reflect the amendment to the ILA regarding the Operations Committee.
- 24-03 (May) – Adopt the PSERN Public Records Policy.
- 24-04 (June) – Adopt the 2025 Budget and Fees.
- 24-05 (June) – Authorize the PSERN Operator to use statewide small works rosters administered by the MRSC.
- 24-06 (September) – Adopt the 2025 regular meeting schedule of the PSERN Operator Board of Directors.

¹ The regular board schedule for 2024 included meetings every month except March, June, August, and November. A special meeting called in June to vote on the 2025 Budget. A special meeting was requested by the WA State Auditor in November and is not included in the total board meetings.

Board Decisions

The Board adopted the following motions, in addition to approval of standing Consent Agenda items (approval of minutes and payments). Further information is available in the approved minutes of the referenced meeting:

- January –Authorize expenditures whereby operating expenses included in the approved operating budget can be authorized by the Executive Director without further Board approval.
- January - Approve Resolution 24-01 adopting an amendment to the Puget Sound Emergency Radio Network Operator Interlocal Agreement.
- January - Approve Resolution 24-02 adopting amended and restated bylaws for the Puget Sound Emergency Radio Network Operator Interlocal Agreement.
- April – Authorize the Executive Director to proceed with procurement activities for the 2024 capital projects.
- May – Approve Resolution 24-03 adopting a public records policy.
- June – Approve Resolution 24-04 adopting service fees to be effective January 1, 2025, and an operating budget for 2025.
- June - Authorize the Executive Director to proceed with the Maloney/Sobieski Power Assessment study at a Not-to-Exceed cost of \$65,000 plus taxes.
- June - Authorize the Executive Director to proceed with the North Simulcast Coverage Assessment study at a Not-to-Exceed cost of \$25,000 plus taxes.
- July – Authorize the Executive Director to proceed with the Sobieski Roof Dormer removal at a Not-to-Exceed cost of \$75,000.
- July - Authorize the Executive Director to proceed with the Grass Mountain Tower repairs at a Not-to-Exceed cost of \$250,000 plus taxes.
- July - Authorize the Executive Director to proceed with acquiring and outfitting one F-250 and one F-350 pickup at a Not-to-Exceed cost of \$180,000 plus taxes.
- September – Approve the Resolution 24-04, adopting the 2025 PSERN Board of Directors regular meeting schedule.
- September – Approve the Resolution 24-05, authorizing PSERN to use the MRSC Small Works Roster procedure.
- September – Adopt the revised PSERN Procurement Policy.
- September - Authorize the Executive Director to proceed with the RF emissions safety study at a Not to Exceed cost of \$75,000 plus taxes.
- September - Authorize the Executive Director to proceed with the purchase and implementation of a used fuel tank for Maloney on an emergency basis at a Not-to-Exceed cost of \$82,000 plus taxes.
- December – Approve the PSERN Financial Policy Manual.
- December - Approve the 2025 non-represented salary schedule.

- December - authorize the PSERN Executive Director to proceed with the MPLS Backhaul Network Review/Audit and Training project at a Not-to-Exceed cost of \$160,000 plus taxes.
- December - authorize the PSERN Executive Director to proceed with the Coverage Assessment study for the remainder of the Primary Bounded Area at a Not-to-Exceed cost of \$75,000 plus taxes.
- December - Authorize the Executive Director to proceed with the purchase and implementation of a used fuel tank for McDonald on an emergency basis at a Not-to-Exceed cost of \$63,000 plus applicable taxes.

Summary of Matters Considered and Discussed

The Board considered and discussed the following matters in 2024. Further information is available in the approved minutes of referenced meetings:

- Establishment of Operations Committee (January)
 - This required an amendment to the ILA and corporate bylaws to revise the requirement for Fire representation on the Operations Committee.
 - The Operations Committee met on a monthly basis throughout 2024 and also established a Technical Working Group.
- User Agency Service Fee Invoicing Procedure (February)
 - The approach and methodology for generating quarterly service fee invoices was discussed and reviewed.
- 2023 Financial Statements and Annual Report to the State (April, May)
 - The Board reviewed and considered the organization's 2024 financial statements.
- Capital Projects and Expenditure Requirements (April)
 - Requirements for capital expenditures for 2024 and preliminary funding requirements for 2025-2029 were reviewed and discussed.
- Radio Site Subleasing (April, July)
 - The April report outlined the potential revenue opportunity associated with radio site subleases.
 - The July report described the approach to identifying sublease opportunities, terms of sublease agreements and rent determination.
- 2025 Operating Budget (May, June)
 - An initial draft 2025 budget was tabled for review and feedback in May.
 - The final 2025 budget and service fee rates were approved in June.
- Authorization of Engineering Studies (June, September, December)
 - An engineering study to develop costs and recommendations for power improvements at Maloney/Sobieski was considered and approved in June.
 - An engineering study to assess system coverage in the North Simulcast area was considered and approved in June.

- A project to develop requirements and training for mitigating RF emissions safety risks was considered and approved in September
- Expansion of the system coverage study to include the full Primary Bounded Area was considered and approved in December.
- A project to audit and document configuration of the MPLS backhaul network and develop training for staff was considered and approved in December.
- Radio Site Power Issues (September, December)
 - Two reports outlining the current situation at 3 radio sites experiencing power line failures were reviewed and discussed in September and December.
- Financial Policy Manual (September, December)
 - A draft financial policy manual was presented and discussed at the September meeting and adopted at the December meeting.

Looking Ahead to 2025

2024 was the first year of the PSERN Operator's ownership of the radio network and responsibility for ongoing operations, maintenance, repair and upgrade of PSERN and provision of operational support to PSERN end user agencies.

As of the beginning of 2025, the organization is fully staffed, with 24 permanent staff. Work is ongoing to develop a Collective Bargaining Agreement with IBEW local 77, which represents 14 technical and operational staff.

Although the foundational elements for the ongoing operation of the PSERN Operator are now in place, there remains much to do to further enhance and evolve the radio system, the Operator organization and the services provided.

The organization's priorities for 2025 are as follows:

- Operate and maintain the network and its infrastructure, addressing known deficiencies and applying upgrades and enhancements as required, including the following key initiatives.
 - Complete DAS migrations and radio reprogramming to remove the legacy system.
 - Plan and commence the implementation of encryption.
 - Execute a system upgrade prior to the end of initial system warranty.
 - Restore commercial power at McDonald.
 - Develop a plan for the long-term remediation of power at Maloney & Sobieski.
 - Complete assessment of system coverage and determine requirements and plans for system enhancement to improve in-building coverage performance.
- Serve PSERN users, customers and those that support them (i.e. radio shops), while fulfilling the obligations defined in Service Level Agreements, including enhanced reporting on system and service performance.
- Develop and enhance the organization's capabilities, with an emphasis on staff training, operational, financial and administrative processes and support tools.

- Develop and approve a 2026 operating budget and capital replacement plan, in recognition of 2026 being the first full year after the end of the initial system warranty and the beginning of the requirement for PSERN to pay for Motorola support services.

CONCLUSION:

This report has provided a summary of the work undertaken by the PSERN Operator Board in 2024, including the resolutions, decisions and other matters that were discussed, considered and approved.

It also provides an overview of the priorities and areas of focus for the organization as of the beginning of 2025.

SUPPORTING DOCUMENTATION:

None

PSERN Board of Directors Staff Report Agenda Item #9

Title: Executive Director Report – January 2025
Meeting Date: January 23, 2025
PSERN Staff Contact: Michael Webb, Executive Director
Action: Discussion

SUMMARY:

This report provides a summary of the activities of the PSERN Operator (PSERN) since the last report to the Board at the December 12, 2024, meeting.

DISCUSSION:

PSERN Operator Staffing

- PSERN Operator staffing currently stands at 24 out of 24 authorized in the 2024 budget.
- Collective bargaining is continuing, with several bargaining sessions scheduled during the month of January.

Financial

- The 2022-2023 audit by the State Auditor’s Office is complete and the auditor will conduct an Exit Conference during the January board meeting (Agenda item 7).

Procurement Activity

- No procurement activity has occurred since the last update.

Projects and Initiatives

- Hatfield Dawson has been authorized to expand its coverage modelling/assessment work to the remainder of the Primary Bounded Area as approved at the December meeting.
 - This work is scheduled to be completed in April.
- Federal Engineering has commenced work on the MPLS network audit and assessment project.
- Codeplug updates and 2nd touch radio reprogramming:
 - Work to remove legacy (KCERCS) system programming from PSERN radios is continuing.
 - The current status of second touch codeplug updates is as follows:
 - Total codeplugs to be updated/modified: 575.
 - Number of codeplugs completed: 393.
 - Codeplugs in progress: 182.
 - Over 3800 radio programming jobs are in Radio Management and waiting for programming.

- DAS migration and validation of new DAS systems:
 - As of January 13th, 765 out of an estimated 1060 (69.6%) DAS systems across the County have migrated and been validated.
 - Work to authorize and validate new DAS installations continues and will be ongoing.
- Planning for the implementation of encryption has begun:
 - A briefing on encryption for public safety agencies was provided to the Operations Committee and Technical Working Group at the January meetings.
 - The next few meetings will focus on addressing several key questions related to policy, operational and technical matters.
 - The initiative will require a further round of radio reprogramming and is currently estimated to complete in the 2nd quarter of 2026.
- 2025 System Upgrade:
 - This upgrade will be similar to the upgrade completed prior to FSA in 2023:
 - The contract requires a further upgrade prior to end of initial system warranty.
 - A kickoff meeting for the upgrade occurred with Motorola and PSERN in early January:
 - A survey to develop an inventory of affected components is being conducted.
 - The target date for completion of the upgrade is September 2025.

Operational Status and Updates

- The radio system operated normally without any impairments over the holiday period.
- Sobieski and Maloney radio sites:
 - Both sites are operating on generator 24X7, with limited site access due to snow.
- McDonald radio site:
 - The site is operating on generator 24X7.
 - The temporary generator and fuel tank at McDonald is now fully operational.

Radio Site Leases and Subleases

- The following lease amendments and/or renewals are in progress:
 - City of Bellevue (Bellevue Station 9) – The City has provided additional updates to the draft amendment for subletting (Verizon and Dish Wireless), which PSERN is currently reviewing.
 - WA DNR (Grass Mountain and Deer Creek) – Amendments are complete.
 - Muckleshoot (Greenwater, 3 Sisters and Fed 410) – Amendments to the 3 leases to enable PANO AI (wildfire detection camera operator) subletting have been completed.
 - City of Kent (Cambridge) – 3rd amendment for addition of a microwave antenna by Port of Seattle is being routed for signature.
-

- The following sublease applications/license agreements are in progress:
 - PANO AI – Draft agreements for Cowboy, Deception Creek, and Scenic are with the tenant.
 - Consent letters have been sent to USFS for PANO AI collocation at these sites (verbal approval received)
 - Pioneer Wireless – License to collocate/sublease at Deer Creek is fully executed.
 - Verizon (Federal Way) – License renewal is being routed for signature.
 - T-Mobile (Olallie & I-90 Repeater) – New licenses are fully executed.
 - AT&T (Ring Hill) – Application for renewal received and license being drafted.
 - WSDOT (Federal Way & Rattlesnake) – amendments to extend term are underway.
 - Norcom (Norway Hill) – Draft license sent to Norcom for review.
 - Chehalis Valley Educational Foundation (CVEF) has expressed interested in collocating at 3 Sisters to provide coverage to the Enumclaw area.

PSERN Operations Committee

- The PSERN Operations Committee met on December 9th and January 13th and discussed proposals to create 2 additional working groups:
 - A draft Terms of Reference for a PSAP/Dispatch focused working group has been prepared and will be tabled for approval at a future meeting.
 - Creation of a User Equipment working group that would address radio configuration and future radio equipment needs and requirements has been deferred until after encryption planning has been completed.
- The draft Maintenance and Operations Plan was discussed at the January 13th meeting and additional changes were requested:
 - The document will be brought back for approval at the February meeting.

Upcoming Board Meeting Topics

- Topics expected to be brought forward over the next 3 board meetings include the following:
 - March 2025:
 - Maloney/Sobieski Power Recommendation
 - Discussion on Motorola Post-Warranty Services for 2026
 - Preliminary 2024 Year-End Financial Results
 - Preliminary 2026 – 2030 Capital Replacement Requirements
 - May 2025:
 - Draft 2026 Operating and Capital Budgets
 - Final 2024 Year-End Financial Results
-

- June 2025:
 - Approve 2026 Operating and Capital Budgets
- These topics are in addition to the regular standing items, including the Consent Agenda, Action Item Log, Executive Director’s report, and any additional expenditure approvals that may be required.
- Please note that no meetings are scheduled for February and April 2025.

CONCLUSION:

This report has provided a summary of the work undertaken by the PSERN Operator since the previous report in December 2024.

SUPPORTING DOCUMENTATION:

None





PSERN Board of Directors Staff Report Agenda Item #10

Title: Q4 2024 Preliminary Financial Results
Meeting Date: January 23, 2025
PSERN Staff Contact: Tracy Plouse, Finance & Admin Services Manager
Action: Discussion

SUMMARY:

This report provides PSERN Operator preliminary Q4 2024 financial results as of December 31, 2024. Year-to-date revenue and expenditure totals and the percentage of the operating budget expended compared to the percentage of the fiscal year that has surpassed is provided. A summary of the Operator’s cash and the designated set-asides as of December 31, 2024, has also been provided. A discussion of the results and anticipated year-end results are provided.

BACKGROUND:

The PSERN Operator became operational and started to collect service fees and other revenues as of January 1, 2024.

Operating expenses during 2024 are funded from service fees at the rates defined in the 2024 operating budget that was approved in June 2023.

In June 2024, the 2025 operating budget and service fee rates were adopted. The 2025 operating budget incorporated a number of changes to operating expenses as a result of experience gained in the first half of 2024.

DISCUSSION/ANALYSIS:

Spending Year-to-Date (Q4 2024)

Table 1 below provides a summary of 2024 preliminary operating results for the fourth quarter and year to date. Appendix A provides a detailed view of the results and comparison to budget.

Table 1. Summary Q4 2024 Financial Results

| Puget Sound Emergency Radio Network Operator | | | | | | | | |
|--|--------------------|-------------------|-------------------|-------------------|---------------------|------------------|----------------|------------------|
| Financial Update Detail | | | | | | | | |
| As of December 31, 2024 | | | | | | | | |
| | Q1 2024 | Q2 2024 | Q3 2024 | Q4 2024 | Year to Date | Budget | Variance % | % of Fiscal Year |
| Revenue/Expenditures | | | | | | | | |
| User Fees | 2,313,704 | 2,318,383 | 2,396,937 | 2,360,943 | 9,389,968 | 9,126,200 | 102.89% | 100.00% |
| Sublease Application Fees | 22,500 | 17,500 | - | 10,000 | 50,000 | - | - | 100.00% |
| Misc Other Nonoperating Rev | 26,703 | 936 | 515 | 1,167 | 29,321 | - | - | 100.00% |
| TOTAL REVENUE | 2,362,907 | 2,336,819 | 2,397,453 | 2,372,110 | 9,469,289 | 9,126,200 | 103.76% | 100.00% |
| INTEREST REVENUE | (2,671) | (16,441) | (22,290) | (16,804) | (41,402) | (25,000) | 165.61% | 100.00% |
| SALARIES AND BENEFITS | 1,092,413 | 1,020,783 | 1,167,943 | 1,238,084 | 4,621,182 | 5,558,710 | 83.13% | 100.00% |
| EMPLOYEE RELATED COSTS | 37,731 | 36,805 | 69,747 | 46,595 | 190,877 | 90,270 | 211.45% | 100.00% |
| PREMISE COSTS | 64,187 | 43,152 | 45,252 | 48,101 | 185,323 | 213,020 | 87.00% | 100.00% |
| CORPORATE TECHNOLOGY COSTS | 53,839 | 23,408 | 39,590 | 28,395 | 145,231 | 145,980 | 99.49% | 100.00% |
| PROFESSIONAL SERVICES | 48,181 | 127,307 | 50,733 | 136,160 | 260,420 | 220,000 | 118.37% | 100.00% |
| CASH MANAGEMENT SERVICES | 2,534 | 62 | 26 | 28 | 2,649 | 1,500 | 176.58% | 100.00% |
| RADIO SITE COSTS | 1,135,053 | 457,729 | 535,685 | 871,979 | 3,097,855 | 3,472,530 | 89.21% | 100.00% |
| SUBLEASE REVENUE | (23,718) | (153,714) | (227,685) | (148,770) | (553,887) | (583,840) | 94.87% | 100.00% |
| NETWORK TECHNOLOGY COSTS | 10,072 | 6,160 | 34,410 | 15,461 | 66,103 | 33,030 | 200.13% | 75.00% |
| TOTAL EXPENDITURES | 2,417,618 | 1,545,249 | 1,693,409 | 2,219,227 | 7,974,349 | 9,126,200 | 87.38% | 75.00% |
| Total Revenue | 2,362,907 | 2,336,819 | 2,397,453 | 2,372,110 | 9,469,289 | | | |
| (Total Expenditures) | (2,417,618) | (1,545,249) | (1,693,409) | (2,219,227) | (7,875,504) | | | |
| Net | \$ (54,712) | \$ 791,570 | \$ 704,043 | \$ 152,883 | \$ 1,593,784 | | | |

The following notes apply to the table above. The categories are taken from the 2024 approved budget and are categorized for the purpose of calculating annual user fees.

1. Interest revenue is presented as a direct offset to expenditures as adopted in the 2024 budget. This offset is used in order to correctly calculate user service fees. The interest included in this table is the portion of all interest that was allocated to operating funds. The remainder of the earned interest is allocated to set-aside funds as summarized in Table 2.
2. Sublease revenue is presented as a direct offset to radio site lease expenditures as adopted in the 2024 budget. This offset is used in order to correctly calculate user service fees.
3. Salaries and Benefits for year-to-date are less than budgeted due to staff vacancies, an overestimate of standby pay in the 2024 budget of approximately \$400,000, and lower than forecasted expenditures on benefits. At the time of the budget adoption in June 2023, the cost of providing benefits similar to King County was estimated, as the benefits providers were not selected until the fall of 2023. The 2025 budget total for Salaries and Benefits (\$5,490,880) is \$67,830 less than the total for the 2024 budget, as changes were made to better align expected costs with the budget.
4. Employee-Related costs percentage overall exceeds the 100% year to date budgeted percentage due to the addition of vehicle fuel and vehicle maintenance line items that were omitted in the adopted budget.
5. Premise Costs includes all expenses for the Kent Corporate Office.
6. Corporate Technology Costs encompasses the costs to provide IT services to employees and is separate from technology costs associated with radio network operations and radio site costs. Software costs for Q4 include the amount paid for annual licenses and are not prorated. IT Network Services cost is over budget due additional services being required to meet the organization’s needs. This includes internet connectivity, software licenses, technical supplies, and software support and maintenance.
7. Professional Services includes consulting, legal and audit services.

8. Radio Site Costs includes site utility expense, which was estimated at the time of budget adoption. This item was reassessed in the 2025 budget and will need to be further updated using year-to-date actual amounts for the 2026 budget adoption.
9. Network Technology Costs for budget adoption were also estimated with the absence of any operating history and will be reassessed for the 2026 budget.

The results presented are preliminary. The 2024 fiscal year accounting period has not closed, interest allocations for 2024 are incomplete and invoices for expenses incurred in 2024 are still being received. The information will be updated for the year end financial statements and presented to the Board at its May 2025 meeting.

Cash Position

The PSERN Operator’s cash position as of December 31, 2024 is summarized in Table 2. The Operator’s accounting fund type, as mandated by GASB, is a proprietary enterprise fund. This type of fund cannot have restricted cash unless it is a condition placed on the cash by an external agency. The cash has been reported using the term “Set-Aside” to designate funds that are required to be used for specific expenditures. All accrued earned interest has been allocated and the balance of each set-aside includes the original amount received plus accrued interest less expenditures.

The Start-Up expenditures in 2024 are mostly comprised of one-time set up costs for items and services required to commence operations. The Start-Up Set-Aside funds have been exhausted as of Q4 2024.

Table 2. Cash Position At 12/31/2024

| Cash Position as of December 31, 2024 | |
|--|----------------------|
| 7919 Cash on Deposit U.S. Bank Operating | 231,242 |
| 0447 Cash on Deposit U.S. Bank Payroll Clearing | 1,154 |
| 0647 Cash on Deposit U.S. Bank FSA/HAS Fiduciary | - |
| Cash on Deposit King County | 55,001 |
| Cash on Deposit LGIP | 17,884,383 |
| Petty Cash | 150 |
| Credit Card Deposit | 50,000 |
| Total Cash on Deposit | \$ 18,221,930 |
| Set-Asides | |
| Start-Up Funds Set-Aside | - |
| Radio Management Set-Aside | 40,126 |
| Start-Up Cashflow Set-Aside | 500,000 |
| Maloney Power Set-Aside | 3,084,912 |
| In-Building DAS Coverage Study Set-Aside | 1,023,484 |
| Rate Stabilization Set-Aside | 2,741,877 |
| Capital Expenditure Set-Aside | 873,635 |
| Project Balance Capital Expenditure Set-Aside | 8,642,426 |
| Petty Cash | 150 |
| Credit Card Deposit | 50,000 |
| Total Set-Asides | 16,956,609 |
| Available for Operating Expenses | 1,265,322 |

CONCLUSION:

This report provides an update on PSERN's financial results for the fourth quarter of 2024, including year-to-date revenue and expenditure totals and the percentage of the operating budget expended compared to the percentage of the fiscal year that has surpassed. A summary of the Operator's cash and the designated set-asides as of December 31, 2024, has also been provided.

SUPPORTING DOCUMENTATION:

Appendix A: Q4 2024 OPERATING RESULTS DETAIL

Appendix A: Q4 2024 OPERATING RESULTS DETAIL

Puget Sound Emergency Radio Network Operator

**Financial Update Detail
As of December 31, 2024**

| | Q1 2024 | Q2 2024 | Q3 2024 | Q4 2024 | Year to Date | Budget | Variance % | % of Fiscal Year |
|-----------------------------|--------------------|-------------------|-------------------|-------------------|---------------------|------------------|-------------------|-------------------------|
| Revenue/Expenditures | | | | | | | | |
| User Fees | 2,313,704 | 2,318,383 | 2,396,937 | 2,360,943 | 9,389,968 | 9,126,200 | 102.89% | 100.00% |
| Sublease Application Fees | 22,500 | 17,500 | - | 10,000 | 50,000 | - | | 100.00% |
| Misc Other Nonoperating Rev | 26,703 | 936 | 515 | 1,167 | 29,321 | - | | 100.00% |
| TOTAL REVENUE | 2,362,907 | 2,336,819 | 2,397,453 | 2,372,110 | 9,469,289 | 9,126,200 | 103.76% | 100.00% |
| | | | | | | | | |
| INTEREST REVENUE | (2,671) | (16,441) | (22,290) | (16,804) | (41,402) | (25,000) | 165.61% | 100.00% |
| SALARIES AND BENEFITS | 1,092,413 | 1,020,783 | 1,167,943 | 1,238,084 | 4,621,182 | 5,558,710 | 83.13% | 100.00% |
| EMPLOYEE RELATED COSTS | 37,731 | 36,805 | 69,747 | 46,595 | 190,877 | 90,270 | 211.45% | 100.00% |
| PREMISE COSTS | 64,187 | 43,152 | 45,252 | 48,101 | 185,323 | 213,020 | 87.00% | 100.00% |
| CORPORATE TECHNOLOGY COSTS | 53,839 | 23,408 | 39,590 | 28,395 | 145,231 | 145,980 | 99.49% | 100.00% |
| PROFESSIONAL SERVICES | 48,181 | 127,307 | 50,733 | 136,160 | 260,420 | 220,000 | 118.37% | 100.00% |
| CASH MANAGEMENT SERVICES | 2,534 | 62 | 26 | 28 | 2,649 | 1,500 | 176.58% | 100.00% |
| RADIO SITE COSTS | 1,135,053 | 457,729 | 535,685 | 871,979 | 3,097,855 | 3,472,530 | 89.21% | 100.00% |
| SUBLEASE REVENUE | (23,718) | (153,714) | (227,685) | (148,770) | (553,887) | (583,840) | 94.87% | 100.00% |
| NETWORK TECHNOLOGY COSTS | 10,072 | 6,160 | 34,410 | 15,461 | 66,103 | 33,030 | 200.13% | 75.00% |
| TOTAL EXPENDITURES | 2,417,618 | 1,545,249 | 1,693,409 | 2,219,227 | 7,974,349 | 9,126,200 | 87.38% | 75.00% |
| | | | | | | | | |
| Total Revenue | 2,362,907 | 2,336,819 | 2,397,453 | 2,372,110 | 9,469,289 | | | |
| (Total Expenditures) | (2,417,618) | (1,545,249) | (1,693,409) | (2,219,227) | (7,875,504) | | | |
| Net | \$ (54,712) | \$ 791,570 | \$ 704,043 | \$ 152,883 | \$ 1,593,784 | | | |



PSERN Board of Directors Staff Report Agenda Item # 11

Title: 2025/26 Project and Initiatives
Meeting Date: January 23, 2025
PSERN Staff Contact: Michael Webb, Executive Director
Action: Discussion

SUMMARY:

This report discusses PSERN projects and initiatives currently planned or identified for activity in 2025 and 2026. This summary provides a foundation for the development of a capital expenditure and replacement plan that will be brought forward during the 2026 budget development and approval process.

BACKGROUND:

At the April 2024 meeting, a list of 2024 projects requiring capital funding, along with a preliminary view of 2025-2029 capital requirements was provided and discussed. Several of these projects were subsequently approved at the July and September meetings.

The projects identified in the April 2024 report and their current status are shown in the table below:

Table 1 - 2024 Capital Projects and Expenditures

| Project | Estimated Cost | Current Status/Plans/Cost |
|--|---|---|
| Sobieski & Maloney Power Reconfiguration | <ul style="list-style-type: none"> • Engineering - \$150K • Implementation - \$275K | <ul style="list-style-type: none"> • Study complete (\$65K) • Maloney fuel tank (\$82K) |
| Sobieski Building Dormer Removal | <ul style="list-style-type: none"> • \$75K | <ul style="list-style-type: none"> • Complete (\$75K) |
| Existing Sobieski/Maloney Powerline Repairs - 2024 (PSE) | <ul style="list-style-type: none"> • \$250K (operating) | <ul style="list-style-type: none"> • Not billed by PSE yet • Line is now disabled |
| Grass Mountain Tower Repairs | <ul style="list-style-type: none"> • \$200K | <ul style="list-style-type: none"> • Complete (\$184K) |
| Vehicle Purchases and Fit-Out | <ul style="list-style-type: none"> • \$180K | <ul style="list-style-type: none"> • Complete (\$180K) |
| McDonald Additional Fuel Tank | <ul style="list-style-type: none"> • Not included | <ul style="list-style-type: none"> • Complete (\$63K) |
| TOTAL | <ul style="list-style-type: none"> • \$1,130,000 | <ul style="list-style-type: none"> • \$649,000 |

The April report also discussed the constraint that the PSERN Operator ILA Cost Allocation Model makes no provision for ongoing capital expenditures after asset transfer to the PSERN Operator. Therefore, any capital expenditures will require sources of funding outside of PSERN service fees.

It should be noted that pursuant to PSERN’s approved Capital Asset Policy, any tangible, non-consumable item valued at more than \$5,000 with a life expectancy over one year is a capital asset. The policy also defines

multiple capital asset classes ranging from 3 to 25 years.

Since the April report, the powerlines at Maloney/Sobieski and McDonald have become inoperable. This was further discussed in a report presented at the September and December 2024 meetings that outlined the alternatives for long-term power remediation at all three sites. As noted above, although an engineering study for Maloney/Sobieski was completed, the only implementation work for power remediation was the sourcing of an additional fuel tank and rental generator at Maloney to provide power redundancy in the absence of commercial power.

DISCUSSION/ANALYSIS:

PSERN staff have developed a listing of known projects and other initiatives to be undertaken in 2025, 2026 and beyond, which is provided in Appendix 1. This listing includes some projects that are already funded, committed or approved, and underway, as well as projects that will need further assessment and funding (capital and/or operating) to be estimated and identified. Some projects or initiatives primarily rely on use of PSERN and agency resources and don't have significant incremental funding requirements.

Significant Project and Initiative Descriptions

The discussion below provides additional details on significant projects or initiatives, which are shown in **bold** in Appendix 1.

In-Building Coverage Assessment (IBC)

Several phases of work are planned to model and assess the current system coverage, including in-building coverage performance. Subsequently, work will need to be undertaken to determine what areas require additional in-building coverage and how that can be achieved. A plan for the various components of work were previously outlined in a report presented at the December 2024 meeting (agenda item 10).

The coverage assessment work and development of recommendations for additional sites are included in Appendix 1, however implementation of any coverage improvements is not included.

Motorola post warranty services assessment

PSERN management is assessing its needs for post-warranty support services to be provided by Motorola starting at the end of initial system warranty in December 2025. It is expected that the full scope of services identified in the contract will not be sourced from Motorola.

PSERN will need to acquire System Upgrade (SUA) services and certain other security-related services from Motorola, as there are no alternatives. Changing the scope of services to be provided under the contract will require a contract change to be executed with Motorola. Timing for the contract change is projected to be April or May 2025 to enable the services costs to be included the 2026 operating budget.

Encryption

Planning for the implementation of encryption is currently underway through the Operations Committee and Technical Working Group. The projected completion date is 2nd quarter 2026, although this is dependent on key decisions being made in a timely manner and completion of a significant amount of radio reprogramming and coordination with neighboring radio systems. All work will be undertaken using internal PSERN and agency/radio shop resources.

2025 ASTRO system upgrade

Similar to the upgrade completed prior to FSA in 2023, this upgrade is included in initial warranty services to be provided by Motorola under the contract. While no funding is required, the initiative will require staff time to plan, coordinate and implement, and agency/dispatch center involvement and support will be needed.

McDonald powerline restoration and/or temporary generator replacement

The situation surrounding the McDonald powerline was discussed in a report to the board at the December 2024 meeting (item 11). Discussions are underway with DNR related to the powerline restoration.

2025 and 2026 Maloney/Sobieski power improvements

The situation surrounding the Maloney/Sobieski powerlines was discussed in a report to the board at the December 2024 meeting (item 11). Discussions are underway with PSE related to the powerline reconstruction. PSERN will need to decide on the path forward in the March 2025 timeframe to make any improvements in 2025. PSE's current timing for completion of the new powerline is summer 2026.

Asset Management system

An asset management system is required to manage and maintain equipment maintenance records and perform associated work scheduling and reporting. The current expectation is that this system will be implemented as Software-as-a-Service (SaaS) and as such, will require one-time and ongoing operating funding but no capital funding.

Genesis Enhanced Reporting

The Genesis application is used for extracting, processing and reporting on Motorola radio system performance and traffic data. The primary benefit of such a system is improved real-time visibility of system status and performance, along with the ability to provide more detailed reports to user agencies and dispatch centers on traffic and usage associated with their radios and talkgroups.

This system is expected to require capital funding for the acquisition of software licenses and ongoing operating expense associated with hosting and technical support. Estimated costs will be included in the 2026 capital and operating budgets.

Centralized Audio Recording System (King County)

A centralized recording/logging system is being procured by King County on behalf of the PSAPs in King County. This project is being led by the 911 Project Office within KCIT. The recording system will require some hardware and software components to be implemented within the PSERN radio network.

One time and ongoing support and maintenance costs will need to be funded either by the King County E9-1-1 program or by the dispatch end user agencies using the logging services. PSERN staff time will be needed to support the procurement, implementation and ongoing support of the resulting solution.

2026-2030 Capital Budget Requirements

The table in Appendix 1 identifies which projects and initiatives are expected to have capital funding requirements. These requirements will be further assessed/estimated and brought forward as an initial view of capital funding requirements at the March meeting. Capital and one-time operating expenditure requirements will be further refined and included in the draft 2026 budget to be reviewed at the May 2025 meeting and approved at the June meeting.

Ongoing capital expenditures will be required in 2025 and beyond. This includes costs of replacing assets that have short life cycles, such as generators that run on a 24X7 basis and vehicles, or for capital additions as discussed above and in Appendix 1. In the near term, capital funding requirements are expected to be met by use of remaining PSERN Project levy funds that have been transferred to the PSERN Operator, including specific set-asides. To date, PSERN service fee have not been used to fund capital expenditures, although this may be a requirement in future years.

CONCLUSION:

This report has discussed PSERN projects and initiatives currently planned or identified for activity in 2025, 2026 and beyond. This summary supports the development of a capital expenditure and replacement plan.

Work will be ongoing over the coming months to further assess and estimate the capital and one-time operating expenditure requirements that will be brought forward during the 2026 budget development and approval process.

SUPPORTING DOCUMENTATION:

Appendix 1 – List of Projects and Initiatives – 2025/26 and Beyond.

Appendix 1 – List of Projects and Initiatives – 2025/26 and Beyond

Notes:

- Committed – means PSERN is committed to implementing the project, either because it is already approved/funded, needed for ongoing sustainability or a commitment to user agencies.
- Completion Date – current timing for completion of the project.
- Capital – indicates whether capital funding will be required.
- Items in **Bold** are discussed in the body of the report.

| Project or Initiative | Committed (Y/N) | Completion Date | Capital (Y/N) | Note/Funding |
|--|-----------------|-----------------|---------------|--|
| <ul style="list-style-type: none"> • North Simulcast coverage assessment <ul style="list-style-type: none"> ○ Phase 1 of In-Building Coverage (IBC) assessment | Y | January 2025 | N | In-building Coverage (IBC) funding (approved). |
| <ul style="list-style-type: none"> • Norcom paging backhaul migration | Y | January 2025 | N | Work is underway (Motorola). Norcom funded. |
| <ul style="list-style-type: none"> • RF emissions safety assessment/training | Y | February 2025 | N | Startup funding (approved). |
| <ul style="list-style-type: none"> • Second touch reprogramming | Y | March 2025 | N | Internal resources. |
| <ul style="list-style-type: none"> • DAS migration (ends March 2025) & ongoing program management | Y | March 2025 | N | Becomes an operational activity starting April. Cost recovery to be applied. |

| Project or Initiative | Committed (Y/N) | Completion Date | Capital (Y/N) | Note/Funding |
|--|-----------------|---|---------------|---|
| <ul style="list-style-type: none"> MPLS network audit/review & training | Y | April 2025 | N | Mix of set-aside and operating funding (approved). |
| <ul style="list-style-type: none"> Coverage Assessment – rest of PBA <ul style="list-style-type: none"> Phase 1 of In-Building Coverage (IBC) assessment | Y | April 2025 | N | IBC funding (approved). |
| <ul style="list-style-type: none"> Motorola post warranty services assessment <ul style="list-style-type: none"> Cost & 2026 budget Resource requirements in PSERN | Y | May 2025 | N | Required for 2026 budget. discussion with MSI in January. Initial report to board in March. |
| <ul style="list-style-type: none"> Encryption <ul style="list-style-type: none"> Policy and requirements Codeplugs, implementation | Y | 2Q 2026 | N | Start in January 2025. Need to designate a project manager. |
| <ul style="list-style-type: none"> In-Building Coverage assessment (IBC) <ul style="list-style-type: none"> Phase 2 – Analysis, visualization of coverage data Phase 3 – Revised in-building criteria Phase 4 – Drive Testing Phase 5 – Recommendations, costs, business case | Y | 2025/26 June 2025 September 2025 October 2025 1Q 2026 | N | IBC funding. |

| Project or Initiative | Committed (Y/N) | Completion Date | Capital (Y/N) | Note/Funding |
|--|-----------------|-----------------|---------------|--|
| • 2025 ASTRO system upgrade | Y | September 2025 | N | Motorola Warranty. |
| • McDonald powerline restoration and/or temporary generator replacement | N | September 2025 | Y | Capital funding TBD. |
| • 2025 Maloney/Sobieski power improvements | N | September 2025 | Y | Need a decision in early 2025. Capital funding TBD. \$3M in set-aside funding available. |
| • Tolt and 3 Sisters Attic Airflow Mitigation | N | September 2025 | N | Funding TBD. |
| • Cambridge Old Shelter Remodel | N | October 2025 | Y | Funding TBD. |
| • Jira & service management related improvements, including reporting | N | 2025 | N | Internal resources. |
| • Capital additions and replacements | N | 2025 and beyond | Y | Vehicles, generators, etc. Capital funding required. |
| • Asset management system | N | 2025 | N | Likely SaaS solution. |
| • Genesis enhanced traffic reporting | N | 2026 | Y | Capital funding likely required (licensing). |
| • Centralized audio recording system (King County) | N | 2026 | N | KC 911 Program to fund. |

| Project or Initiative | Committed (Y/N) | Completion Date | Capital (Y/N) | Note/Funding |
|---|-----------------|-----------------|---------------|---|
| <ul style="list-style-type: none"> • 2026 Maloney/Sobieski power improvements | N | September 2026 | Y | New PSE line in service by summer 2026. Capital funding TBD. \$3M in set-aside funding available. |
| <ul style="list-style-type: none"> • Valleycom Paging Upgrade | N | TBD | N | Valleycom to fund. |
| <ul style="list-style-type: none"> • Captive RF site (test site) | N | TBD | Y | Capital funding required. |
| <ul style="list-style-type: none"> • ISSI upgrades | N | TBD | N | Longer term, will depend on other systems in the region. |
| <ul style="list-style-type: none"> • FirstNet/MC-PTT interface | N | TBD | Y | Need user agency input. |
| <ul style="list-style-type: none"> • King County DAS improvements (KCCH/KCCF, MRJC) | N | TBD | N | This is not a PSERN initiative. We are stakeholders and advisors. |
| <ul style="list-style-type: none"> • Coverage extension for Sound Transit | N | TBD | Y | To address light rail line extensions (2028 and beyond). Sound Transit to fund. |