



**Board of Directors
Agenda
February 26, 2026
10:00 a.m. – 11:30 a.m.**

	ITEM	PRESENTER
1)	Call to Order, Roll Call, Opening Comments	Chair Val Gale City of Chandler
2)	Call to the Public A member of the public may request to address the Board by submitting a request to RWC staff via phone or email. Speakers will be considered at the sole discretion of the Board Chair and will be allotted no more than three (3) minutes to speak.	Chair Val Gale City of Chandler
3)	Approval of RWC Board Meeting Minutes from the December 4, 2025, Meeting This item is for information, discussion, and action.	Chair Val Gale City of Chandler
4)	RWC Annual Audit for Fiscal Year 2024-2025 The purpose of this item is to update the Board on the completed RWC annual external audit and accept the external audit. This item is for information, discussion, and action.	John Imig RWC Executive Director & Jean Dietrich CPA— CliftonLarsonAllen, LLP



5)	Network Update The Radio Shop will provide the Board with an overview of current Network projects and initiatives. This item is for information and discussion only.	John Imig RWC Executive Director & Thomas Grebner Deputy Chief Information Officer City of Phoenix
6)	Executive Director's Report A) RWC Annual Report and Annual Comprehensive Financial Report (ACFR) B) Migration Assurance Plan (MAP) C) SmartConnect & Interoperable Participants This item is for information and discussion.	John Imig RWC Executive Director
7)	Announcements and Future Agenda Items The purpose of this item is to communicate any Board announcements or future agenda items. This item is for information only.	Chair Val Gale City of Chandler
8)	Adjourn	Chair Val Gale City of Chandler



2026 RWC Board of Directors Meetings

<u>Date</u>	<u>Location</u>
Thursday, February 26th 10:00 – 11:30	City of Phoenix Public Transit Building 302 N. 1 st Avenue & Webex
Thursday, May 28th 10:00 – 11:30	Webex
Thursday, August 27th 10:00 – 11:30	Webex
Thursday, December 3rd 10:00 – 11:30	TBD – In Person & Webex



**Regional Wireless Cooperative
Board of Directors
MINUTES
February 26, 2026**

City of Phoenix
Public Transit Building
302 N. 1st Ave, 7th Floor
Phoenix, Arizona 85003

Board Members Present		Board Members Absent
Shawn Holcomb~ – Arizona Fire and Medical Authority	Heather Beckwith*~ – Paradise Valley	Jeff McMenemy – Harquahala FD
Jeff Scheetz~ – Avondale	Heather Cammarata*~ – Peoria	Bianca Lochner – Scottsdale
Greg Platacz~ – Buckeye	Chuck Boyer* – Phoenix	Kyle Carman – Tempe
Val Gale - Chandler	Tony Van Roekel*~ – Sun City Fire and Medical	
Alan Zangle – Daisy Mountain Fire District	Cody Worrell~ – Surprise	
Paul Marzocca~ – El Mirage	Michael Young~ – Tolleson	
Milton Wiener~ – FRBSF	Les Brown~ – Wickenburg	
Rick St. John~ – Glendale		
Paul Luizzi~ – Goodyear		
Michael Grant~ – Maricopa		
Gretchen Eichner*~ – MCCCCD		
*Board Alternate	^Non-Voting Alternate	~Telephone Participant

Staff and Public Present			
John Imig – RWC	Nicholas Roosevelt – RWC	Almira Santos – RWC	Mark Sampson – RWC
Selena Barner – RWC	Tom Grebner – Radio Shop		
~Telephone Participant			



NOTE: RWC Administrative Staff attendees were accounted for prior to the start of the meeting. No roll call for other staff of RWC Members, other interested parties, or the public was taken.

1. Call to Order, Roll Call and Opening Comments

Board Chair Val Gale, representing the City of Chandler, called the meeting of the Regional Wireless Cooperative (RWC) Board of Directors (Board) to order at 10:00 AM. Chair Gale asked RWC Management Assistant, Nick Roosevelt (RWC) to take Roll Call.

2. Call to the Public

Chair Gale received no response when asked if there were any requests from the public to speak.

3. Approval of RWC Board Meeting Minutes from the December 4, 2025, Meeting

Chair Gale asked the Board if there was any need for discussion on the draft minutes presented from the December 4, 2025, Board Meeting. There was no discussion.

A **MOTION** was made by Alan Zangle and **SECONDED** by Cody Worrell to approve the December 4, 2025, RWC Board meeting minutes.

MOTION CARRIED UNANIMOUSLY (18-0)

4. RWC Annual Audit for Fiscal Year 2024-2025

Jean Dietrich, CliftonLarsonAllen (CLA), presented the results of the risk-based audit for the fiscal year ending June 30, 2025. She discussed financial highlights including net positions, depreciation of capital assets, current asset increases, and operating revenues. Ms. Dietrich reported that the audit was completed with no findings, material weaknesses, or misstatements identified. CLA determined the financial statements were presented fairly and issued a clean, unmodified audit opinion. The full RWC Annual Audit for Fiscal Year 2024-2025 can be found on the RWC website.

John Imig (RWC) thanked Ms. Dietrich for the collaboration and commended the RWC accountants Almira Santos and Mark Sampson for their hard work on the audit. Chair Gale echoed these comments, noting that the clean report reflects the high standards and consistent performance of the RWC staff.

A **MOTION** was made by Cody Worrell and **SECONDED** by Chuck Boyer to approve the recommendation as presented.

MOTION CARRIED UNANIMOUSLY (18-0)

5. Network Update

Tom Grebner (Phoenix) provided an update on the network transition from legacy T1 to MPLS ethernet, noting the project is 70% complete with a scheduled system freeze on September 15 to facilitate an October upgrade. He also detailed the success of the ERKS program and the use of signal monitoring receivers to triangulate and resolve system interference.



Mr. Imig emphasized the program's status as a regional asset, noting its benefit to other cooperatives like the TRWC, and thanked the radio shop and member fire marshals for their collaboration in managing over 600 active BDAs. Chair Gale commended the team for their quick response and progress in resolving what was previously a major technical issue.

6. Executive Director's Report

A. 2025 Annual Report & FY25 Annual Comprehensive Financial Report

Mr. Imig stated that the RWC 2025 Annual Report and the Annual Comprehensive Financial Report are complete and ready for publication. These reports will be available for review on the RWC website.

B. Migration Assurance Plan (MAP)

Mr. Imig discussed the Migration Assurance Plan (MAP), a multi-year project to overhaul the system as it reaches its 25-year mark and equipment begins to age out. He noted that the RWC is collaborating with Motorola Solutions and the Operations Working Group on a unified communications plan to ensure consistent updates for all member agencies. Staff will continue to refine the project details before presenting the MAP as a formal budgetary item for the FY 2028 budget in December.

C. SmartConnect & Interoperable Participants

Mr. Imig discussed SmartConnect, noting that while LTE extends coverage, it serves as an adjunct rather than a replacement for a public safety grade system. He explained that traditional tower sites remain necessary for true redundancy, as commercial cellular and internet services do not meet the same rigorous standards.

Cody Worrell (Surprise) agreed, describing SmartConnect as a helpful backup and stopgap while new towers are built. He noted that the RWC system provides 99.999% reliability, a standard of uptime not matched by commercial carriers.

7. Announcements and Future Agenda Items

There was no discussion on this item.

8. Adjournment

Chair Gale adjourned the meeting at 10:26 AM.

Respectfully Submitted,
Selena Barner – Administrative Aide



BOARD OF DIRECTORS REPORT

TO:	Regional Wireless Cooperative (RWC) Board Members	Agenda Date:	February 26, 2026
FROM:	John Imig, RWC Executive Director		Item 4
STAFF:	Almira Santos, RWC Accountant IV Nicholas Roosevelt, RWC Management Assistant II Mark Sampson, RWC Accountant I		
SUBJECT:	RWC ANNUAL AUDIT FOR FISCAL YEAR 2024/2025		

BACKGROUND

The RWC financial audit has been completed by the audit firm of CliftonLarsonAllen, LLP (CLA). The RWC Audit Committee met with the auditors and RWC staff to review the audit. CLA will present their findings to the RWC Board of Directors.

THE ISSUE

On February 12, 2026, the Audit Committee met to review the Independent Auditors Report from CLA (Attachment A). The following are key highlights from the meeting and the Fiscal Year 2024/2025 RWC financial statements audit:

- On December 16, 2025, CLA issued an unmodified or “clean” opinion.
- On December 16, 2025, CLA also issued the official Governance Communication (Attachment B).
- The appointed RWC Audit Committee, acting on behalf of the Board of Directors, agreed with the audit opinion.
- The Annual Comprehensive Financial Report (ACFR) will be available on the RWC Website (rwcaz.org).

RECOMMENDATION

The Executive Director, after review and approval by the Audit Committee, recommends the Board accept the external audit.



INDEPENDENT AUDITORS' REPORT

Board of Directors
Regional Wireless Cooperative
Phoenix, Arizona

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Regional Wireless Cooperative, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Regional Wireless Cooperative's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Regional Wireless Cooperative, as of June 30, 2025, and the changes in financial position, and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Regional Wireless Cooperative and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 Regional Wireless Cooperative'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.

Auditors' 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 auditors' report that includes our opinion. 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 will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Regional Wireless Cooperative'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 Regional Wireless Cooperative's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis 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 GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

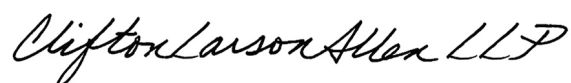
Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Regional Wireless Cooperative's basic financial statements. The Members' Operating Fund Reserve, Members' VHF Reserve Fund, Members' Infrastructure Replacement and Enhancement Activity, and Members' Net Operating and Maintenance Expenditures are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Members' Operating Fund Reserve, Members' VHF Reserve Fund, Members' Infrastructure Replacement and Enhancement Activity, and Members' Net Operating and Maintenance Expenditures are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinion on the basic financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



CliftonLarsonAllen LLP

Phoenix, Arizona
December 16, 2025

ATTACHMENT B



CliftonLarsonAllen LLP
CLAconnect.com

Board of Directors
Regional Wireless Cooperative
Phoenix, Arizona

We have audited the financial statements of Regional Wireless Cooperative as of and for the year ended June 30, 2025, and have issued our report thereon dated December 16, 2025. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit in our engagement agreement dated August 15, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues,

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Regional Wireless Cooperative are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2025.

We noted no transactions entered into by the entity during the year for which there was a lack of authoritative guidance or consensus. All significant transactions were recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are considered neutral, consistent, and clear.

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated December 16, 2025.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Required supplementary information

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance of the RSI.

Supplementary information in relation to the financial statements as a whole

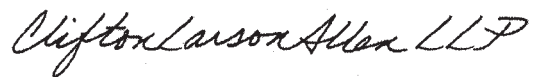
With respect to the Members' Operating Fund Reserve, Members' VHF Reserve Fund, Members' Infrastructure Replacement and Enhancement Activity, and Members' Net Operating and Maintenance Expenditures (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information was appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated December 16, 2025.

Other information included in annual reports

Other information (financial or nonfinancial information other than the financial statements and our auditors' report thereon) is being included in your annual report and is comprised of the introductory and statistical sections. Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information included in your annual report and consider whether a material inconsistency exists between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report. Our auditors' report on the financial statements includes a separate section, "Other Information," which states we do not express an opinion or any form of assurance on the other information included in the annual report. We did not identify any material inconsistencies between the other information and the audited financial statements.

* * *

This communication is intended solely for the use of the Regional Wireless Cooperative Board and management of the Regional Wireless Cooperative and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Phoenix, Arizona
December 16, 2025



BOARD OF DIRECTORS REPORT

TO:	Regional Wireless Cooperative (RWC) Board Members	Agenda Date:	February 26, 2026	
FROM:	John Imig, RWC Executive Director			Item 5
STAFF:	Thomas Grebner, City of Phoenix Deputy Chief Information Officer			
SUBJECT:	NETWORK UPDATE			

BACKGROUND

As requested by the Board of Directors, the RWC is providing periodic network updates regarding projects in process, and potential network expansion. This is provided to ensure that each of our Members, responsible for growth within their own organizations, has the best information possible.

THE ISSUE

The City of Phoenix Radio Shop will provide a presentation on the current state of network, growth in CY 2025, and planned/potential future expansion.

RECOMMENDATION

This item is for information and discussion.



BOARD OF DIRECTORS REPORT

TO:	Regional Wireless Cooperative (RWC) Board Members	Agenda Date:	February 26, 2026	
FROM:	John Imig, RWC Executive Director			Item 6
STAFF:	Nicholas Roosevelt, RWC Management Assistant II			
SUBJECT:	EXECUTIVE DIRECTOR’S REPORT			

BACKGROUND

The Executive Director will brief the Board of Directors on the following items:

- A) RWC Annual Report and Annual Comprehensive Financial Report (ACFR)
- B) Migration Assurance Plan (MAP)
- C) SmartConnect & Interoperable Participants

RECOMMENDATION

This item is for information and discussion.