



Sacramento Regional Fire/EMS Communications Center
10230 Systems Parkway, Sacramento, CA 95827-3006
www.srfecc.ca.gov

AMENDED
9:00 a.m.

Tuesday, November 9, 2021

REGULAR MEETING OF THE GOVERNING BOARD OF SRFECC

10545 Armstrong Ave – Room #385

Mather, CA 95655-4102

Public Remote Access at:

[Join Microsoft Teams Meeting](#)

[+1 916-245-8065](tel:+19162458065) United States, Sacramento (Toll)

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The Board will convene in open session at 9:00 a.m.

Call to Order

Chairperson

Roll Call of Member Agencies

Clerk of the Board

Primary Board Members

Chris Costamagna, Chairperson

Tyler Wagaman, Vice Chairperson

Troy Bair, Board Member

Chad Wilson, Board Member

Deputy Chief, Sacramento Fire Department

Deputy Chief, Sacramento Metropolitan Fire District

Deputy Chief, Cosumnes Fire Department

Division Chief, Folsom Fire Department

Pledge of Allegiance

AGENDA UPDATE: An opportunity for Board members to (1) reorder the agenda; and (2) remove agenda items that are not ready for presentation and/or action at the present Board meeting.

PUBLIC COMMENT: An opportunity for members of the public to address the Governing Board on items within the subject matter jurisdiction of the Board. Duration of comment is limited to three (3) minutes.

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Please Note:

The Public's health and well-being are the top priority for the Board of Directors ("Board") of Sacramento Regional Fire/EMS Communications Center and therefore, because of the potential threat of COVID-19 (Coronavirus), public access to this meeting will be available through the link set forth above.

PRESENTATION:

1. Richardson & Sons Fiscal Year 20/21 Financial Audit Presentation

Page 5

* INDICATES NO ATTACHMENT

CENTER REPORTS:

- 1. Medical Director Dr. Mackey*

RECESS TO CLOSED SESSION:

1. CONFERENCE WITH LABOR NEGOTIATOR*

Pursuant to Government Code Section 54957.6

Center Negotiator(s) Lindsay Moore, Counsel
Ty Bailey, Executive Director
Employee Organization(s) Teamsters Local 150
Teamsters Local 856
Unrepresented Administrators

2. PERSONNEL ISSUES*

Pursuant to California Governing Code Section 54957

- a. Employee Evaluation: Executive Director
Deputy Director
Operations Manager
- b. Public Employment: Executive Director
Medical Director

3. CONFERENCE WITH LEGAL COUNSEL: Anticipated Litigation*

- a. Pursuant to California Government Code Section 54956.9(b)
The Board will meet in closed session to discuss significant exposure to litigation. Two (2) potential cases

RECONVENE TO OPEN SESSION AT ESTIMATED TIME: 11:00 a.m.

CONSENT AGENDA: Matters of routine approval including, but not limited to Board meeting synopsis, payroll reports, referral of issues to committee, other consent matters. Consent Agenda is acted upon as one unit unless a Board member requests separate discussion and/or action.

- 1. Special Board Meeting Synopsis (October 26, 2021) Page 53
- 2. Amended Board Meeting Synopsis (May 5, 2021) Page 55

PROPOSED ACTION: Motion to Approve Consent Agenda

ACTION ITEMS:

- 1. Approval of Managed Services Contract with Direct Technologies Page 63
 - a. Staff Report – Managed Services Contract
- 2. Approval of Peraton Letter of Credit Amendment*
 - a. Staff Report – Letter of Credit Amendment*

DISCUSSION/POSSIBLE ACTION:

NONE

INFORMATION:

- 1. Communications Center Statistics Page 81
- 2. Financial Reports Page 86
 - a. Monthly Credit Card Usage Statement

* INDICATES NO ATTACHMENT

b. Budget to Actuals	
c. Umpqua Lease Update	
3. Recruitment Update	Page 94
4. PAD Update	Page 95
5. Project Update	Page 96
6. Staff Report – FY2020 State Homeland Security Grant Update	Page 97

CENTER REPORTS:

1. Executive Director Bailey*
2. Deputy Director House – Administration*
3. Operations Manager Todd – Operations*

CORRESPONDENCE:

None

ITEMS FOR DISCUSSION AND POTENTIAL PLACEMENT ON A FUTURE AGENDA:

1. Schedule midyear budget workshop following December 14, 2021 board meeting.

BOARD MEMBER COMMENTS:

ADJOURNMENT:

The next scheduled Board Meeting is December 14, 2021.

Location: 10545 Armstrong Ave, Mather, CA 95655-4102

Time: 9:00 a.m.
Board Members, Alternates, and Chiefs

Posted at: 10230 Systems Parkway, Sacramento, CA 95827
www.srfecc.ca.gov
10545 Armstrong Ave, Mather, CA 95655-4102

DISABILITY INFORMATION:

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Executive Director's Office at (916) 228-3070. Notification at least 48 hours prior to the meeting will enable the Center to make reasonable arrangements to ensure accessibility to this meeting.

POSTING:

This is to certify that on November 5, 2021, a copy of the agenda was posted:

- at 10230 Systems Parkway, Sacramento, CA 95827
- at 10411 Old Placerville Rd – Suite #210, Sacramento, CA 95827
- on the Center's website which is: www.srfecc.ca.gov
- 10545 Armstrong Ave, Mather, CA 95655-4102

A handwritten signature in black ink that reads "Marissa Shmatovich". The signature is written in a cursive, flowing style.

Clerk of the Board

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

SUMMARY OF JUNE 30, 2021 AUDIT RESULTS

Reports issued

- Audited Financial Statements with auditor's opinion
- Internal Control and Compliance Reports
- Required communications letter
- Management letter with recommendations

Independent Auditor's Report

- Unmodified (clean) opinion

Highlights of financial statements

- CAD system costs of \$2.3 million reflected in work in process as part of capital assets--not depreciated since not in service at year-end
- Principal payments made on CAD capital lease of \$130,000
- OPEB liability increased \$1.9 million and pension liability increased \$387,000
- Negative unrestricted net position is due to the pension and OPEB liabilities of \$17.6 million
- Operating revenues increased due to deployments.
- Expenses declined from \$10.05 million to \$9.65 million.
- Change in net position was a \$279K reduction
- Pension and OPEB footnote describe methods and assumptions
- Reserves set aside by Board totaling \$908,000 (page 20)
- Contractual commitments on alerting and CAD system (page 21)

Reports on Internal Control and Compliance (pages 25 and 26)

- Clean report - no internal control weaknesses or compliance issues

Required Communications Letter

- 9 closing entries and audit adjustments identified
- No difficulties in performing the audit and no unusual accounting practices

Management letter

- Reconciliations of bank, accounts receivable and accounts payable need to be completed and reconciling items need to be cleared on a monthly basis
- Recommend documenting and having board formally approve benefits for employees not covered by MOUs
- Several prior year recommendations were implemented



Sacramento Regional Fire/EMS Communications Center

10230 Systems Parkway, Sacramento, CA 95827-3006

www.srfecc.ca.gov

November 3, 2021

Richardson & Company, LLP
550 Howe Avenue, Suite 210
Sacramento, CA 95825

This representation letter is provided in connection with your audit of the financial statements of Sacramento Regional Fire/EMS Communication Center, which comprise the financial position as of June 30, 2021 and 2020, and the changes in financial position and cash flows for the years then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, as of November 3, 2021, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 30, 2021 including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. generally accepted accounting principles.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.



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- 10) Guarantees, whether written or oral, under which the Sacramento Regional Fire/EMS Communication Center is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:

- a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
- b) Additional information that you have requested from us for the purpose of the audit.
- c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- d) Minutes of the meetings of the Sacramento Regional Fire/EMS Communication Center or summaries of actions of recent meetings for which minutes have not yet been prepared.

- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.

- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

- 14) Except as made known to you, we have no knowledge of any fraud or suspected fraud that affects the entity and involves:

- 1) Management,
- 2) Employees who have significant roles in internal control, or
- 3) Others where the fraud could have a material effect on the financial statements.

- 15) Except as made known to you, we have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.

- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

- 18) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Government—specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

- 20) We have a process to track the status of audit findings and recommendations.



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- 21) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 22) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 23) The Sacramento Regional Fire/EMS Communication Center has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, or net position.
- 24) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.
- 25) There are no instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 26) There are no instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 27) There are no instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 28) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 29) As part of your audit, you assisted with preparation of the financial statements and related disclosures (including journal entries). We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related disclosures (and related journal entries).
- 30) The Sacramento Regional Fire/EMS Communication Center has satisfactory title to all owned assets and there are no liens or encumbrances on such assets nor has any asset been the pledged as collateral.
- 31) The Sacramento Regional Fire/EMS Communication Center has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 32) The financial statements properly classify all funds and activities.
- 33) Components of net position (net investment in capital assets; restricted; and unrestricted) amounts are properly classified.
- 34) Provisions for uncollectable receivables have been properly identified and recorded.




Sacramento Regional Fire/EMS Communications Center

10230 Systems Parkway, Sacramento, CA 95827-3006

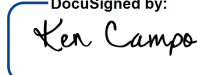
www.sfecc.ca.gov

- 35) Deposits are properly classified as to risk and are properly disclosed.
- 36) Capital assets are properly capitalized, reported, and, if applicable, depreciated.
- 37) We have appropriately disclosed the Sacramento Regional Fire/EMS Communication Center's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position was properly recognized under the policy.
- 38) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 39) We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.

DocuSigned by:

Signed: 3A9025160EF64E1...
Title: Executive Director

DocuSigned by:

Signed: CE314900EB57494...
Title: Deputy Director- Administration

DocuSigned by:

Signed: F3FF4DEC3EA64F4...
Title: Financial Consultant



550 Howe Avenue, Suite 210
Sacramento, California 95825
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FAX: (916) 564-8728

MANAGEMENT LETTER

To the Board of Directors and Management
Sacramento Regional Fire/EMS
Communications Center
Sacramento, California

In planning and performing our audit of the financial statements of the Sacramento Regional Fire/EMS Communications Center (SRFECC) as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered SRFECC's internal control over financial reporting (internal control) as a basis for determining our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of SRFECC's internal control. Accordingly, we do not express an opinion on the effectiveness of SRFECC'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

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

During our audit we became aware of the following matters that have been included in this letter for your consideration.

Subsidiary Ledgers

We noted differences between the bank reconciliation, accounts receivable detail list and accounts payable detail list and the general ledger. These differences were not significant and staff indicated the necessary adjustments to the general ledger were made in fiscal year 2021. However, we recommend that the bank reconciliation and subsidiary reports be reconciled to the general ledger on a monthly basis and any reconciling items be cleared as part of the reconciliation process.

Employee and Retiree Benefits

Benefits provided to employees are contained in the memorandums of understanding with the labor unions. Employees that are not covered by the memorandums of understanding are provided similar level of benefits. We recommend SRFECC update the Personnel Procedures Manual to document the current level of benefits offered to all employees and have the Manual approved by the Board to formalize the benefits.

To the Board of Directors
Sacramento Regional Fire/EMS Communications Center
Page 2

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We would like to take this opportunity to acknowledge the courtesy and assistance extended to us during the course of the audit. This report is intended solely for the information and use of the Board, management, and others within the organization and is not intended to be and should not be used by anyone other than these specific parties.

Richardson & Company, LLP

November 3, 2021



550 Howe Avenue, Suite 210
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REQUIRED COMMUNICATIONS LETTER

To the Board of Directors
Sacramento Regional Fire/EMS
Communications Center
Sacramento, California

We have audited the financial statements of the Sacramento Regional Fire/EMS Communications Center (SRFECC) for the year ended June 30, 2021 and have issued our report thereon dated November 3, 2021. Professional standards require that we provide you with the information about our responsibilities under generally accepted auditing standards and, if applicable, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards (GAAS) and *Government Auditing Standards*

As stated in our engagement letter dated June 30, 2021, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we will consider the internal control of the SRFECC. Such considerations are solely for the purpose of determining our audit procedures and not to provide any assurance concerning internal control. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of the SRFECC's compliance with certain provisions of laws, regulations, contract, and grants, However, providing an opinion on compliance with those provisions are not an objective of our audit.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to the RSI, which supplement(s) the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involves judgment about the number of transactions to be examined and the areas to be tested.

Our audit included obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further auditing procedures. Material misstatements may result from (1) errors, (2) fraudulent financial report, (3) misappropriation of assets, of (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We have communicated internal control related matters that are required to be communicated under professional standards in a separate letter. We performed the audit according to the planned scope previously communicated to you in our engagement letter dated June 30, 2021.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by SRFECCE are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transaction entered into by SRFECCE during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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. Accounting estimates are used in determining the depreciable lives used for capital assets, qualifying expenses claimed under grant agreements, the current portion of compensated absences and the valuation of the OPEB liability and net pension liability. The depreciable lives used for capital assets affects the amount of depreciation expense that is recorded and are based on SRFECCE's estimate of the useful lives of the assets. Grant receivables are accrued based on management's assessment of whether the expenses claimed are qualifying under the terms of the grant, but grantors may reassess whether the amount represent qualifying expenses. The current portion of compensated absences is based on usage in previous periods. The OPEB liability is based on an actuarial report, which is based on assumptions including future employment, retirement rates and future costs of health care and health insurance. The net pension liability was determined through an actuarial valuation performed by CalPERS, which is performed annually. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements were Notes E and F related to the other postemployment benefits plan and the pension plan liabilities and related deferred inflows and outflows, Note I related to the operating lease and K where commitments and contingencies were disclosed.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

Management has corrected all such misstatements. There were 9 adjustments and closing entries posted during the audit. These adjustments and closing entries consist of the following:

- Update the pension balances for current year activity.
- Update the OPEB balances for current year activity.
- To reclassify Backbone Advance account
- Reclassify CIP from receivable
- To update depreciation
- Record and recognize prepaid expenses.
- To record June payroll adjustments posted in July.
- To revise unfunded liability payment.
- To reclassify the deposit on equipment as prepaid and remove grant revenue due to the uncertainty of it being received.
- Reclassify unrestricted net position to net investment in capital assets.
- Reclassify the current portion of the capital lease.

The attached schedule summarizes uncorrected misstatements in the financial statements. Management has determined that the effects are immaterial, both individually and in the aggregate to the financial statements taken as a whole.

Disagreements With Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 3, 2021.

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 SRFECC's financial statements or a determination of the type of auditor's 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.

Issues Discussed Prior to Retention of Independent Auditors

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

Other Matters

We applied certain limited procedures to the schedule of changes in the net OPEB liability and related ratios, schedule of contributions to the OPEB plan, schedule of the proportionate share of the net pension liability, and schedule of contributions to the pension plan, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

Richardson & Company, LLP

November 3, 2021

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER
SUMMARY OF UNADJUSTED AUDIT DIFFERENCES
YEAR ENDED JUNE 30, 2021

Description (Nature) of Audit Difference	Financial Statement Effect - Amount of Overstatement (Understatement) of:			
	Total Assets	Total Liabilities	Total Net Position	Total Change in Net Position
Payment of overtime for prior years in fiscal year 2021				\$ (38,983)
Total Net Unadjusted Audit Difference	-	-	-	(38,983)
Financial Statement Caption Totals	\$ 9,386,163	\$ 19,649,489	\$ (9,324,512)	\$ (279,106)
Net Audit Differences as % of F/S Captions	0.00%	0.00%	0.00%	13.97%

**SACRAMENTO REGIONAL FIRE/EMS
COMMUNICATIONS CENTER**

Audited Financial Statements and
Compliance Report

June 30, 2021 and 2020

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SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

Audited Financial Statements and
Compliance Report

June 30, 2021 and 2020

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Sacramento Regional Fire/EMS Communications Center
Sacramento, California

Report on the Financial Statements

We have audited the accompanying basic financial statements of the Sacramento Regional Fire/EMS Communications Center (SRFECC) as of and for the years ended June 30, 2021 and 2020 and the related notes to the financial statements, which collectively comprise SRFECC's basic financial statements as listed in the table of contents.

Management's Responsibility 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; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of SRFECC as of June 30, 2021 and 2020, and the changes in financial position and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

To the Board of Directors
Sacramento Regional Fire/EMS Communications Center

Other Matters

Report on Supplemental Information

Accounting principles generally accepted in the United States of America require that the schedule of the proportionate share of the net pension liability, schedule of contributions to the pension plan, schedule of changes in the net OPEB liability and related ratios and schedule of contributions to the OPEB plan be presented to supplement the basic financial statements. Such information, 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.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, 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. Our opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2021 on our consideration of the SRFECC'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 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 SRFECC's internal control over financial reporting and compliance.

Richardson & Company, LLP

November 3, 2021

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

BALANCE SHEETS

June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
ASSETS AND DEFERRED OUTFLOW OF RESOURCES		
CURRENT ASSETS		
Cash and cash equivalents	\$ 3,996,111	\$ 4,023,276
Accounts receivable	899	1,658
Due from other governments and other receivables	218	109,635
Prepaid expenses and other assets	824,624	427,195
TOTAL CURRENT ASSETS	<u>4,821,852</u>	<u>4,561,764</u>
CAPITAL ASSETS		
Not being depreciated	2,319,336	3,110,692
Being depreciated, net	2,244,975	1,722,303
TOTAL CAPITAL ASSETS	<u>4,564,311</u>	<u>4,832,995</u>
TOTAL ASSETS	<u>9,386,163</u>	<u>9,394,759</u>
DEFERRED OUTFLOW OF RESOURCES		
Other postemployment benefits plan	1,884,985	440,322
Pension plan	1,587,766	1,718,380
TOTAL DEFERRED OUTFLOW OF RESOURCES	<u>3,472,751</u>	<u>2,158,702</u>
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	<u>\$ 12,858,914</u>	<u>\$ 11,553,461</u>
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND NET POSITION		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	\$ 200,756	\$ 209,372
Accrued salaries and benefits	7,350	1,514
Accrued interest on capital lease	3,637	
Unearned revenue	5,620	
Current portion of compensated absences	68,928	95,913
Current portion of capital lease	227,964	167,659
TOTAL CURRENT LIABILITIES	<u>514,255</u>	<u>474,458</u>
NONCURRENT LIABILITIES		
Compensated absences	223,100	115,024
Capital lease	1,350,431	1,540,835
Net other postemployment benefits liability	10,117,186	8,194,339
Net pension liability	7,444,517	7,056,907
TOTAL NONCURRENT LIABILITIES	<u>19,135,234</u>	<u>16,907,105</u>
TOTAL LIABILITIES	<u>19,649,489</u>	<u>17,381,563</u>
DEFERRED INFLOW OF RESOURCES		
Other postemployment benefits plan	2,259,385	2,667,733
Pension plan	274,552	549,571
TOTAL DEFERRED INFLOW OF RESOURCES	<u>2,533,937</u>	<u>3,217,304</u>
NET POSITION		
Net investment in capital assets	2,985,916	3,124,501
Unrestricted	(12,310,428)	(12,169,907)
TOTAL NET POSITION	<u>(9,324,512)</u>	<u>(9,045,406)</u>
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND NET POSITION	<u>\$ 12,858,914</u>	<u>\$ 11,553,461</u>

The accompanying notes are an integral part of these financial statements.

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES		
Charges for services		
Member assessments	\$ 9,548,978	\$ 9,548,978
Reimbursements from other agencies	201,072	52,798
Backbone and secondary user fees	77,980	85,635
TOTAL OPERATING REVENUES	<u>9,828,030</u>	<u>9,687,411</u>
OPERATING EXPENSES		
Salaries and employee benefits	6,640,892	6,473,252
Pension adjustment	243,205	529,148
Post employment health benefits	424,846	334,995
Services and supplies	2,216,139	1,958,685
Depreciation	511,083	285,133
TOTAL OPERATING EXPENSES	<u>10,036,165</u>	<u>9,581,213</u>
OPERATING INCOME (LOSS)	(208,135)	106,198
NONOPERATING REVENUES (EXPENSES)		
Interest and investment income	635	3,690
Other nonoperating revenue	30,685	46,841
Interest expense	(61,389)	(64,786)
Loss on disposal of capital assets	(40,902)	(28,999)
TOTAL NONOPERATING (EXPENSES) REVENUES	<u>(70,971)</u>	<u>(43,254)</u>
CHANGE IN NET POSITION	(279,106)	62,944
Total net position, beginning of year	<u>(9,045,406)</u>	<u>(9,108,350)</u>
TOTAL NET POSITION, END OF YEAR	<u>\$ (9,324,512)</u>	<u>\$ (9,045,406)</u>

The accompanying notes are an integral part of these financial statements.

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from customers	\$ 9,974,511	\$ 9,835,413
Cash paid to suppliers	(1,361,552)	(4,640,139)
Cash paid to employees	(8,169,607)	(5,040,575)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>443,352</u>	<u>154,699</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from disposal of capital assets		1,977,820
Purchases of capital assets	(283,301)	(2,613,878)
Payments on capital lease	(130,099)	
Proceeds from capital lease		1,708,494
Interest payments on capital lease	(57,752)	(64,786)
NET CASH (USED) PROVIDED BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(471,152)</u>	<u>1,007,650</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	635	3,690
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>635</u>	<u>3,690</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	(27,165)	1,166,039
Cash and cash equivalents, beginning of year	<u>4,023,276</u>	<u>2,857,237</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 3,996,111</u>	<u>\$ 4,023,276</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating (loss) income	\$ (208,135)	\$ 106,198
Adjustments to reconcile operating loss to net cash provided by operating activities:		
Depreciation	511,083	285,133
Cash received for non-operating revenue	30,685	46,841
Changes in assets, liabilities and deferred outflows and inflows:		
Accounts receivable	759	(1,454)
Due from other governments and other receivables	109,417	142,025
Prepaid expenses and other assets	(397,429)	(300,593)
Accounts payable and accrued expenses	(8,616)	(529,657)
Accrued salaries and benefits	5,836	(15,753)
Unearned revenue	5,620	(39,410)
Compensated absences	81,091	(73,882)
Other postemployment benefits	1,922,847	(971,308)
Net pension liability	387,610	386,367
Change in deferred outflows/inflows of resources for pensions	(1,719,682)	(193,801)
Change in deferred outflows/inflows of resources for OPEB	(277,734)	1,313,993
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 443,352</u>	<u>\$ 154,699</u>

The accompanying notes are an integral part of these financial statements.

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021 and 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Sacramento Regional Fire/EMS Communications Center (SRFECC) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The most significant accounting policies of SRFECC are described below.

Background: SRFECC was organized through a Joint Powers Agreement (JPA) pursuant to the provisions of Title I, Division 7, Chapter 5, Article 1, Sections 6500 et seq. of the California Government Code beginning on January 1, 1981, to provide fire and ambulance communications management/dispatch services for member agencies and volunteer agencies. The JPA members were Sacramento City Fire, Sacramento Metropolitan Fire District, Consumes Community Services District and Folsom City. Volunteer agencies are Herald, Courtland, Walnut Grove, Wilton, Isleton, and River Delta Fire Districts. SRFECC serves approximately 1.3 million residents in an area of approximately 1,000 square miles.

SRFECC's Board of Directors is comprised of one representative from each Member Agency. Each Member Agency has a weighted vote equal to the percentage of each Member Agency's total emergency service calls to the total of all emergency service calls for all Member Agencies during the previous calendar year that remain a member on July 1 of the current fiscal year. The weighted votes are recalculated on July 1 of each fiscal year.

Debts, liabilities and obligations of SRFECC are not considered to be debts, liabilities and obligations of the Member Agencies. However, according to the Joint Powers Agreement, no assets may be divided or returned to Member Agencies until all outstanding obligations of SRFECC have been resolved or a "paid-up contract" has been adopted which removes those obligations from SRFECC. A "paid-up contract" may be for Member Agencies to accept responsibility for any outstanding claims. Dispositions of the remaining assets will then be made in proportion to the contributions of the remaining Member Agencies for the fiscal year of the dissolution. The Joint Powers Agreement may be terminated upon consent of 90% of the total number of votes of all Member Agencies.

The Joint Powers Agreement requires SRFECC collect charges for services from its Member Agencies on a pro-rata basis sufficient to pay capital, operating and related costs for dispatch services. The rate charged to each Member Agency depends on whether the Member Agency chooses to receive Tier I, Tier II or Tier III dispatch services or requests other additional services as defined in the Joint Powers Agreement.

Basis of Presentation – Fund Accounting: SRFECC's resources are allocated to and accounted for in these basic financial statements as an enterprise fund type of the proprietary fund group. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services on a continuing basis be financed or recovered primarily through user charges, or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other policies. Net position for the enterprise fund represents the amount available for future operations.

Basis of Accounting: The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Enterprise funds are presented using the economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of this fund are included on the balance sheet. Net position is segregated into amounts invested in capital assets, amounts restricted and amounts unrestricted. Enterprise fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net position.

SRFECC uses the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Operating revenues and expenses consist of those revenues and expenses that result from the ongoing principle operations of SRFECC. Operating revenues consist primarily of charges for services. Non-operating revenues and expenses consist of those revenues and expenses that are related to financing and investing types of activities and result from non-exchange transactions or ancillary activities.

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

When both restricted and unrestricted resources are available for use, it is SRFECC’s policy to use restricted resources first, then unrestricted resources as they are needed.

Cash and Cash Equivalents: For purposes of the statement of cash flows, SRFECC considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. Cash and cash equivalents consist of cash on hand and deposits in financial institutions.

Prepaid Expenses: Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses.

Capital Assets: Capital assets are recorded at historical cost. Donated capital assets are recorded at the acquisition value, which is the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date. Self-constructed assets are recorded based on the amount of direct labor, material, and certain overhead charged to the asset construction. Depreciation is calculated using the straight-line method over the following estimated useful lives:

Description	Estimated Life
Buildings and improvements	3-30 years
Equipment	3-10 years

Maintenance and repairs are charged to operations when incurred. It is SRFECC’s policy to capitalize all capital assets with a cost of more than \$5,000 for equipment, building and improvements. The cost of assets sold or retired (and the related amounts of accumulated depreciation) are eliminated from the balance sheet in the year of sale or retirement, and the resulting gain or loss is recognized in operations.

Compensated Absences: Regular full-time employees are granted vacation, sick and holiday leave in varying amounts based upon length of service. Employees are not compensated for unused sick leave upon separation from employment, so a liability is not recorded for unused sick leave. Any accrued hours, not in excess of the maximum allowable, which are unused during the current period, are carried forward to following years. Additionally, certain employees are allowed compensated time-off in lieu of overtime compensation and/or from working on holidays.

Net Position: Net position is categorized as net investment in capital assets, restricted and unrestricted.

Net Investment in Capital Assets – This category groups all capital assets into one component of net position. Accumulated depreciation and debt attributable to the acquisition, construction or improvement of these assets reduces the balance in this category.

Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors, laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. SRFECC has no restricted net position.

Unrestricted Net Position – This category represents net position of SRFECC not restricted for any project or other purpose.

Pension Plan: For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to the pension plan, and pension expense, information about the fiduciary net position of SRFECC’s California Public Employees’ Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan’s fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Postemployment Benefits (OPEB): For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to the District's OPEB plan (Plan), and OPEB expense, information about the fiduciary net position of the Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Outflows and Inflows of Resources: In addition to assets and liabilities, the statement of net position reports separate sections for deferred outflows and deferred inflows of resources. *Deferred outflows of resources* represent a consumption of net position by the government that is applicable to a future reporting period. *Deferred inflows of resources* represent an acquisition of net position that is applicable to a future reporting period. These amounts will not be recognized as an outflow of resources (expense) or an inflow of resources (revenue) until the earning process is complete. Deferred outflows and inflows of resources represent amounts deferred related to SRFEC's pension and OPEB plans as described in Notes E and F.

Use of Estimates: The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

New Pronouncements: In June 2017, the GASB issued Statement No. 87, *Leases*. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. This Statement addresses a number of practice issues identified during the implementation of certain GASB Statements, including 1) the effective date of Statement No. 87, *Leases*, and Implementation Guide No. 2019-03, *Leases*, for interim financial statements; 2) reporting of intra-entity transfers between a primary government employer and a component unit defined benefit pension plan or defined benefit OPEB plan; 3) the applicability of Statements No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68*, and *Amendments to Certain Provisions of GASB Statements 67 and 68*, as amended, and No. 74, *Financial Reporting for Post-employment Benefit Plans Other Than Pension Plans*, as amended, to reporting assets accumulated for postemployment benefits; 4) the applicability of certain requirements of Statement No. 84, *Fiduciary Activities*, to postemployment benefit arrangements; 5) measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition; 6) reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers; 7) reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature; and 8) terminology used to refer to derivative instruments. This Statement is applicable for items 1) and 7) above upon its issuance and is effective for the other items above for reporting periods beginning after June 15, 2021.

SRFECC is currently analyzing the impact of the required implementation of these new statements.

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE B – CASH AND CASH EQUIVALENTS

At June 30, 2021 and 2020, SRFECC’s cash consisted of deposits in financial institutions.

Investment policy: California statutes authorize special districts to invest idle, surplus or reserve funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 - Financial Affairs. The table below identifies the investment types that are authorized for SRFECC by the California Government Code (or SRFECC’s investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. During the years ended June 30, 2021 and 2020, SRFECC’s permissible investments included the following instruments:

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
State of California obligations	5 years	None	None
Bankers Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposits	5 years	30%	None
Repurchase Agreements	92 days	20%	None
Medium Term Corporate Notes	5 years	30%	None
Money Market Mutual Funds	N/A	20%	10%
Mortgage pass-through securities	5 years	20%	None
LAIF	N/A	None	None

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and SRFECC’s investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure public agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. At June 30, 2021 and 2020, the carrying value of SRFECC’s deposits was \$3,996,111 and \$4,023,276 and the balances in financial institutions were \$4,024,112 and \$4,049,281, respectively. Of the balances in financial institutions, \$250,000 was covered by federal depository insurance and the remaining amount was covered by the pledging financial institution with assets held in a common pool for SRFECC and other governmental agencies, but not in the name of SRFECC.

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE C – CAPITAL ASSETS

Capital asset activity for the years ended June 30, 2021 and 2020 was as follows:

	Balance July 1, 2020	Additions	Disposals	Transfers	Balance June 30, 2021
Capital assets, not being depreciated:					
Land	\$ 16,734				\$ 16,734
Work in progress	3,093,958	\$ 283,301	\$ (30,751)	\$ (1,043,906)	2,302,602
Total capital assets, not being depreciated	3,110,692	283,301	(30,751)	(1,043,906)	2,319,336
Capital assets, being depreciated:					
Buildings and improvements	3,163,037			10,488	3,173,525
Furniture, fixtures and equipment	6,199,146		(16,914)	1,033,418	7,215,650
Total capital assets, being depreciated	9,362,183		(16,914)	1,043,906	10,389,175
Less accumulated depreciation for:					
Buildings and improvements	(2,998,787)	(51,625)			(3,050,412)
Furniture, fixtures and equipment	(4,641,093)	(459,458)	6,763		(5,093,788)
Total accumulated depreciation	(7,639,880)	(511,083)	6,763		(8,144,200)
Total capital assets, being depreciated, net	1,722,303	(511,083)	(10,151)	1,043,906	2,244,975
Total capital assets, net	\$ 4,832,995	\$ (227,782)	\$ (40,902)	\$ -	\$ 4,564,311
	Balance July 1, 2019	Additions	Disposals	Transfers	Balance June 30, 2020
Capital assets, not being depreciated:					
Land	\$ 16,734				\$ 16,734
Work in progress	608,833	\$ 2,613,878		\$ (128,753)	3,093,958
Total capital assets, not being depreciated	625,567	2,613,878	-	(128,753)	3,110,692
Capital assets, being depreciated:					
Buildings and improvements	3,249,621		\$ (86,584)		3,163,037
Furniture, fixtures and equipment	6,100,639		(30,246)	128,753	6,199,146
Total capital assets, being depreciated	9,350,260	-	(116,830)	128,753	9,362,183
Less accumulated depreciation for:					
Buildings and improvements	(3,006,155)	(46,593)	53,961		(2,998,787)
Furniture, fixtures and equipment	(4,408,603)	(238,540)	6,050		(4,641,093)
Total accumulated depreciation	(7,414,758)	(285,133)	60,011		(7,639,880)
Total capital assets, being depreciated, net	1,935,502	(285,133)	(56,819)	128,753	1,722,303
Total capital assets, net	\$ 2,561,069	\$ 2,328,745	\$ (56,819)	\$ -	\$ 4,832,995

Work in progress includes Computer Aided Dispatch (CAD) equipment in the process of being installed and other projects in progress.

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE D – LONG-TERM LIABILITIES

The following is a summary of long-term liabilities activity of SRFECC for the years ended June 30, 2021 and 2020:

	Balance July 1, 2020	Additions	Repayments	Balance June 30, 2021	Due Within One Year
Compensated absences	\$ 210,937	\$ 130,872	\$ (49,781)	\$ 292,028	\$ 68,928
Capital lease	1,708,494		(130,099)	1,578,395	227,964
Other post-employment benefits	8,194,339	1,922,847		10,117,186	
Net pension liability	7,056,907	387,610		7,444,517	
	<u>\$ 17,170,677</u>	<u>\$ 2,441,329</u>	<u>\$ (179,880)</u>	<u>\$ 19,432,126</u>	<u>\$ 296,892</u>

	Balance July 1, 2019	Additions	Repayments	Balance June 30, 2020	Due Within One Year
Compensated absences	\$ 284,819	\$ 55,626	\$ (129,508)	\$ 210,937	\$ 95,913
Capital lease		1,708,494		1,708,494	167,659
Other post-employment benefits	9,165,647		(971,308)	8,194,339	
Net pension liability	6,670,540	386,367		7,056,907	
	<u>\$ 16,121,006</u>	<u>\$ 2,150,487</u>	<u>\$ (1,100,816)</u>	<u>\$ 17,170,677</u>	<u>\$ 263,572</u>

Capital Lease – Direct Borrowing: On August 15, 2019, the Board of Directors approved a Municipal-Lease Purchase Agreement (Agreement) with Financial Pacific Leasing, Inc. DBA Umpqua Bank Equipment Leasing & Finance, of up to \$5,000,000 to finance the purchase of Computer Aided Dispatch equipment and related expenses. The Agreement is secured by a lien on the related equipment. The Agreement calls for fixed level rent payments for the term of the lease at an index interest rate equal to a like term semi-bond swap rate sourced from Chatham Financial Market Data on the date of the lease. The agreement contains an option to purchase the related equipment for \$1 at the end of the lease term. SRFECC entered into a lease of \$1,708,494 on August 16, 2019, under the agreement, which has monthly rent payments of \$22,394 from December 1, 2020, to November 1, 2027. The index rate was approximately 2.765% at the date of the lease. The equipment under the capital lease had a cost of \$1,708,494 and no accumulated depreciation at June 30, 2021 and 2020 and was included in construction in progress because the equipment was not placed into service. SRFECC is only obligated to pay rent under the agreement to the extent necessary funds have been budgeted for and appropriated for that purpose but would surrender the related equipment if such an event were to occur. Delinquent payments are subject to a default interest rate of the lesser of 18% or the maximum rate permitted by law.

Future payments under the capital lease will be as follows as of June 30, 2021:

Year ended June 30,	Principal	Interest	Totals
2022	\$ 227,964	\$ 40,768	\$ 268,732
2023	234,348	34,384	268,732
2024	240,911	27,821	268,732
2025	247,657	21,076	268,732
2026	254,593	14,139	268,732
2027-2028	<u>372,923</u>	<u>7,781</u>	<u>380,704</u>
Total	<u>\$ 1,578,395</u>	<u>\$ 145,970</u>	<u>\$ 1,724,364</u>

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE E – OTHER POSTEMPLOYMENT BENEFITS

Plan Description: The SRFECC defined benefit OPEB plan (the Plan) is an agent multiple-employer OPEB plan that provides OPEB benefits for all eligible general employees that retire from SRFECC with CalPERS pension and elect to enroll in one of the health plans sponsored by CalPERS. Employees must retire directly from SRFECC. Eligible employees’ surviving spouses of retirees hired before July 1, 2012 are also eligible for benefits. Benefits continue through the retiree’s or spouses’ lifetime. The Plan is administered by CalPERS through participation in California Employers’ Retiree Benefit Trust (CERBT) Fund. The Board of Directors grants the authority to establish and amend the benefit terms to the CalPERS Board of Trustees (CalPERS Board). CalPERS issues a publicly available financial report for the CERBT that can be obtained at www.calpers.ca.gov under Forms and Publications.

Benefits Provided: The Plan provides healthcare benefits for retirees and surviving spouses. For retirees hired prior to July 1, 2012, SRFECC pays 100% of the CalPERS health plan premiums up to a maximum of the lesser of the non-Medicare premium amount for the Kaiser or Blue Shield Access plan for “employee plus one” coverage. For retirees hired on or after July 1, 2012, SRFECC contributes a percentage based on the years of service of the CalPERS health plan premium costs up to the lesser of the non-Medicare premium amount for the Kaiser or BlueShield Access plan for “employee plus one” coverage. SRFECC’s contribution percentage is 25% after five years of service and an additional 5% is contributed for each additional year of service. After twenty years of service, SRFECC’s contribution percentage is 100%. In the event the Kaiser or Blue Shield Access premiums increase by more than 5% in any one year, the increase in SRFECC’s contribution will be limited to 5%. For employees hired after July 1, 2014, SRFECC’s maximum contributions are limited to \$1,300 per month.

Employees Covered by Benefit Terms: At June 30, the following current and former employees were covered by the benefit terms:

	<u>2021</u>	<u>2020</u>
Inactive employees or beneficiaries currently receiving benefit payments	23	23
Active employees	<u>40</u>	<u>44</u>
Total	<u><u>63</u></u>	<u><u>67</u></u>

Contributions: The Board of Directors grants the authority to establish and amend the contribution requirements of SRFECC and employees. Employees are required to contribute \$100 per month to the Plan. These contributions are non-refundable to the employee and are deposited in the CERBT trust. During the fiscal year ended June 30, 2021, the District’s benefit payments were \$284,058 and the implied subsidy was \$70,952, resulting in total payments of \$355,010. In addition, active employees contributed \$51,400 to the trust. During the fiscal year ended June 30, 2020, the District’s benefit payments were \$262,916 and the implied subsidy is \$65,975, resulting in total payments of \$328,891. In addition, active employees contributed \$51,700 to the trust.

Net OPEB Liability: SRFECC’s net OPEB liability at June 30, 2021 and 2020 was measured as of June 30, 2020 and 2019. The total OPEB liability used to calculate the net OPEB liability at June 30, 2021 and 2020 was determined by an actuarial valuation as of June 30, 2019.

Actuarial Assumptions: The total OPEB liability at June 30, 2021 and 2020 was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE E – OTHER POSTEMPLOYMENT BENEFITS (Continued)

	2021	2020
Valuation date	June 30, 2019	June 30, 2019
Measurement date	June 30, 2020	June 30, 2019
Actuarial cost method	Entry-age normal cost method	Entry-age normal cost method
Actuarial assumptions:		
Discount rate	3.21%	4.52%
Inflation	2.50%	2.50%
Salary increases	CalPERS salary scale for Miscellaneous employees hired at age 30	
Investment rate of return	6.50%	6.50%
Mortality rate	Derived using CalPERS membership data	
Pre-retirement turnover	Derived using CalPERS membership data	
Healthcare trend rate	Pre 65-5.25% in 2021 grading down to 4.25% in 2099	Pre 65-6.50% in 2020 grading down to 4.25% in 2099
	Post 65-4.00% in 2021 grading down to 4.25% and 2099	Post 65-5.00% in 2020 grading down to 4.25% and 2099

Mortality information for active and retired employees in the June 30, 2020 valuation was based on 2018 CalPERS tables. Healthy mortality rates are based on CalPERS experience with a 15-year static projection using 90% of Scale MP-2016. The pre-retirement turnover information in the June 30, 2019 valuation was developed based on the CalPERS Turnover for Miscellaneous Employees table created by CalPERS for 2018 and 2009, respectively. Medical cost trend is based on the Society of Actuaries “Getzen Model”.

The assumed gross return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class at June 30 are summarized in the following table:

Asset Class	2021		2020	
	Target Allocation	Long-term Expected Nominal Rate of Return	Target Allocation	Long-term Expected Nominal Rate of Return
Global equity	59.0%	7.85%	59.0%	7.85%
U.S. fixed income	25.0%	5.62%	25.0%	5.62%
Treasury inflation protected securities	5.0%	3.18%	5.0%	3.18%
Real estate investment trusts	8.0%	7.53%	8.0%	7.53%
Commodities	3.0%	5.23%	3.0%	5.23%
	<u>100.0%</u>		<u>100.0%</u>	

Discount Rate: The discount rate used to measure the total OPEB liability was 3.21% and 4.52% for the years ended June 30, 2021 and 2020, respectively. The projection of cash flows used to determine the discount rate assumed that SRFECC contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to not be available to make all projected OPEB payments for current active and inactive employees. Therefore, a single equivalent rate of the long-term expected rate

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE E – OTHER POSTEMPLOYMENT BENEFITS (Continued)

of return on OPEB plan investments (6.50% and 6.50% at June 30, 2020 and 2019 measurement dates, respectively) and the index rate for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (2.21% and 3.50% at June 30, 2020 and 2019 measurement dates, respectively) was applied to all periods of projected benefit payments to determine the total OPEB liability.

	2021			2020		
	Increase (Decrease)			Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
Balance at June 30, 2020	\$ 8,684,373	\$ 490,034	\$ 8,194,339	\$ 9,573,602	\$ 407,955	\$ 9,165,647
Changes in the year:						
Service cost	319,528		319,528	396,338		396,338
Interest	399,626		399,626	415,094		415,094
Difference between expected and actual experience				126,074		126,074
Changes in assumptions	1,602,661		1,602,661	(1,556,789)		(1,556,789)
Benefit payments	(328,891)	(328,891)		(269,946)	(269,946)	
Contributions - employer		328,891	(328,891)		269,946	(269,946)
Contributions - employees		51,700	(51,700)		54,100	(54,100)
Net investment income		18,632	(18,632)		28,192	(28,192)
Administrative expenses		(255)	255		(213)	213
Net changes	1,992,924	70,077	1,922,847	(889,229)	82,079	(971,308)
Balance at June 30, 2021	\$ 10,677,297	\$ 560,111	\$ 10,117,186	\$ 8,684,373	\$ 490,034	\$ 8,194,339

Changes in Assumptions: Changes of assumptions in 2021 and 2020 include the changes in the discount rate discussed previously. As of the June 30, 2020 measurement date, the medical trend was revised to exclude the excise tax for high cost plans due to a law that repealed the excise tax.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Cost Trend Rates: The following presents the net OPEB liability of SRFECC, as well as what SRFECC's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	2021			2020		
	Current			Current		
	1% Decrease 2.21%	Discount Rate 3.21%	1% Increase 4.21%	1% Decrease 3.52%	Discount Rate 4.52%	1% Increase 5.52%
Net OPEB liability	\$ 12,002,283	\$ 10,117,186	\$ 8,616,727	\$ 9,597,684	\$ 8,194,339	\$ 7,064,668

The following presents the net OPEB liability of SRFECC, as well as what SRFECC's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	2021			2020		
	Current Healthcare Cost			Current Healthcare Cost		
	1% Decrease	Trend Rates	1% Increase	1% Decrease	Trend Rates	1% Increase
Net OPEB liability	\$ 8,419,979	\$ 10,117,186	\$ 12,220,633	\$ 7,013,987	\$ 8,194,339	\$ 9,645,337

OPEB Plan Fiduciary Net Position: Detailed information about the OPEB plan's fiduciary net position is available in the separately issued CERBT financial report at www.calpers.ca.gov.

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE E – OTHER POSTEMPLOYMENT BENEFITS (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources: For the years ended June 30, 2021 and 2020, SRFECC recognized OPEB expense of \$424,846 and \$334,994, respectively. June 30, 2021 and 2020, SRFECC reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2021		2020	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions subsequent to measurement date	\$ 355,010		\$ 328,891	
Differences between actual and expected experience	96,788		111,431	
Changes in assumptions	1,421,774	\$ (2,259,385)		\$ (2,666,233)
Net differences between projected and actual earnings on plan investments	11,413			(1,500)
Total	<u>\$ 1,884,985</u>	<u>\$ (2,259,385)</u>	<u>\$ 440,322</u>	<u>\$ (2,667,733)</u>

The amount reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability during the following fiscal year. Other amounts reported as deferred inflows of resources related to OPEB will be recognized as expense as follows:

Year Ended June 30	2021	2020
2021		\$ (393,225)
2022	\$ (209,364)	(393,224)
2023	(208,032)	(391,892)
2024	(208,119)	(391,979)
2025	(208,344)	(392,205)
2025	(117,025)	
Thereafter	<u>221,474</u>	<u>(593,777)</u>
	<u>\$ (729,410)</u>	<u>\$ (2,556,302)</u>

Payable to the OPEB Plan: At June 30, 2021 and 2020, SRFECC had no contributions payable to the Plan.

NOTE F – PENSION PLAN

Plan Descriptions: All qualified permanent and probationary employees are eligible to participate in the SRFECC’s cost-sharing multiple employer defined benefit pension plan administered by the California Public Employees’ Retirement System (CalPERS). The Board has established a single “Cost-Sharing Miscellaneous” pension plan (the Plan) with CalPERS that is comprised of the following rate plans:

- Miscellaneous Rate Plan
- PEPRA Miscellaneous Rate Plan

Benefit provisions under the Plan are established by State statute and SRFECC resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website at www.calpers.ca.gov.

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE F – PENSION PLAN (Continued)

Benefits Provided: CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 (52 for PEPRA Miscellaneous Plan) with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is the following: the 1957 Survivor Benefit or the Optional Settlement 2W Death Benefit. The cost of living adjustments for the Plan are applied as specified by the Public Employees’ Retirement Law.

The Plan’s provisions and benefits in effect at June 30, 2021 and 2020, are summarized as follows:

Hire date	Miscellaneous	PEPRA
	Rate Plan (Prior to January 1, 2013)	Miscellaneous Rate Plan (On or after January 1, 2013)
Benefit formula (at full retirement)	2.7% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-55	52-67
Monthly benefits, as a % of eligible compensation	2.00% to 2.70%	1.0% to 2.5%
Required employee contribution rates - 2021	8.000%	7.000%
Required employee contribution rates - 2020	8.000%	7.000%
Required employer contribution rates - 2021	14.508%	7.794%
Required employer contribution rates - 2020	13.473%	7.026%

In addition to the contribution rates above, SRFECC was also required to make payments totaling \$675,150 and \$607,532 toward its unfunded actuarial liability during the years ended June 30, 2021 and 2020, respectively. The Miscellaneous Rate Plan is closed to new members that were not already CalPERS eligible participants on December 31, 2012.

For members of CalPERS prior to January 1, 2013, SRFECC pays the 8% employee contribution and employees pay 7.686% to December 1, 2019, 6.550% from December 1, 2019, to March 1, 2027 and will pay 3.634% after March 1, 2027.

Contributions: Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The SRFECC is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

The contributions recognized as part of pension expense to the Plan were \$974,788 and \$873,829 for the years ended June 30, 2021 and 2020, respectively.

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources: As of June 30, 2021 and 2020, the SRFECC reported a net pension liability for its proportionate share of the Plan’s net pension liability of \$7,444,517 and \$7,056,907, respectively.

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE F – PENSION PLAN (Continued)

The SRFECC's net pension liability is measured as the proportionate share of the Plan's net pension liability. The net pension liability is measured as of June 30, 2020 and 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 and 2018 rolled forward to June 30, 2020 and 2019 using standard update procedures. The SRFECC's proportion of the net pension liability was based on a projection of the SRFECC's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The SRFECC's proportionate share of the net pension liability for the Plan as of June 30 was as follows:

Proportion - June 30, 2019	0.17700%
Proportion - June 30, 2020	0.17622%
Change - Increase (Decrease)	-0.00078%
Proportion - June 30, 2020	0.17622%
Proportion - June 30, 2021	0.17649%
Change - Increase (Decrease)	0.00027%

For the year ended June 30, 2021 and 2020, the SRFECC recorded pension expense of \$1,217,993 and \$1,402,977, respectively. At June 30, 2021 and 2020, the SRFECC reported deferred outflows of resources and deferred inflows of resources related to the Plan from the following sources:

	2021		2020	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions subsequent to measurement date	\$ 974,788		\$ 873,829	
Differences between actual and expected experience	383,638		490,132	\$ (37,975)
Changes in assumptions		\$ (53,097)	336,506	(119,289)
Differences between the employer's contribution and the employer's proportionate share of contributions		(138,424)		(91,339)
Change in employer's proportion	8,188	(83,031)	17,913	(177,591)
Net differences between projected and actual earnings on plan investments	221,151			(123,377)
Total	<u>\$ 1,587,766</u>	<u>\$ (274,552)</u>	<u>\$ 1,718,380</u>	<u>\$ (549,571)</u>

The amounts reported as deferred outflows of resources related to contributions subsequent to the measurement date above will be recognized as a reduction of the net pension liability in the following fiscal years. Other amounts reported as net deferred outflows of resources related to pensions at June 30 will be recognized as pension expense as follows:

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE F – PENSION PLAN (Continued)

Fiscal Year Ended June 30	2021	2020
2021		\$ 405,877
2022	\$ (52,280)	(167,194)
2023	146,454	31,366
2024	138,182	24,931
2025	106,070	
	<u>\$ 338,426</u>	<u>\$ 294,980</u>

Actuarial Assumptions: The total pension liabilities in the actuarial valuations for the Plan were determined using the following actuarial assumptions:

	2021	2020
Valuation Date	June 30, 2019	June 30, 2018
Measurement Date	June 30, 2020	June 30, 2019
Actuarial Cost Method	Entry-Age Normal Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:		
Discount Rate	7.15%	7.15%
Inflation	2.50%	2.50%
Payroll Growth	Varies by entry age and service	
Projected Salary Increase	0.40% - 8.5% (1)	0.40% - 8.5% (1)
Investment Rate of Return	7.15%	7.15%
Mortality	Derived using CalPERS Membership Data for all Funds	Derived using CalPERS Membership Data for all Funds

(1) Depending on entry age and service

(2) Net of pension plan investment expenses, including inflation

The mortality table was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Discount Rate: The discount rates used to measure the total pension liability were 7.15% as of June 30, 2021 and 2020. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current discount rate is appropriate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE F – PENSION PLAN (Continued)

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	2021			2020		
	New Strategic Allocation	Real Return Years 1 - 10(a)	Real Return Years 11+(b)	New Strategic Allocation	Real Return Years 1 - 10(a)	Real Return Years 11+(b)
Global equity	50.0%	4.80%	5.98%	50.0%	4.80%	5.98%
Fixed income	28.0%	1.00%	2.62%	28.0%	1.00%	2.62%
Inflation assets	0.0%	0.77%	1.81%	0.0%	0.77%	1.81%
Private equity	8.0%	6.30%	7.23%	8.0%	6.30%	7.23%
Real assets	13.0%	3.75%	4.93%	13.0%	3.75%	4.93%
Liquidity	1.0%		-0.92%	1.0%		-0.92%
Total	100.0%			100.0%		

- (a) An expected inflation of 2.0% was used.
- (b) An expected inflation of 2.92% was used.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the SRFEECC's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the SRFEECC's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	2021	2020
1% Decrease	6.15%	6.15%
Net Pension Liability	\$ 11,376,642	\$ 10,751,336
Current Discount Rate	7.15%	7.15%
Net Pension Liability	\$ 7,444,517	\$ 7,056,907
1% Increase	8.15%	8.15%
Net Pension Liability	\$ 4,195,527	\$ 4,007,417

Fiduciary Net Position: Detailed information about the Plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan: There was no contributions payable to the Plan at June 30, 2021 and 2020.

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE G – NET POSITION

Designations of unrestricted net position may be imposed by the Board of Directors to reflect future spending plans or concerns about the availability of future resources. Designations may be modified, amended, or removed by Board action. The Board has made designations of net position; however, the unrestricted net position balance is negative, so no amounts are available for designations. SRFECC has sufficient cash balances for designations. At June 30, 2021 and 2020, SRFECC has net position designated for contingencies of \$908,092 and 1,311,090, respectively.

NOTE H – INSURANCE

SRFECC is a member of the Northern California Special Districts Insurance Authority (NCS DIA). The NCS DIA is a risk-pooling self-insurance authority, created under the provisions of the California Government Code Sections 6500 et. seq. The purpose of the NCS DIA is to provide a full risk management program for California local governments. NCS DIA provides insurance through the pool up to a certain level, beyond which group purchased commercial excess insurance is obtained.

SRFECC pays an annual premium to NCS DIA for general liability, property, management liability and workers compensation insurance coverage. SRFECC’s annual premium is based on its pro-rata share of charges for the pooled risk, claims adjusting and legal costs, and administrative and other costs to operate the NCS DIA. SRFECC paid no material uninsured losses during the last three fiscal years and had no significant reductions in coverage during the year.

SRFECC’s deductible and coverage are as follows:

<u>Coverage</u>	<u>NCS DIA</u>	<u>Commercial Insurance</u>	<u>Deductible</u>
General liability	\$ 1,000,000	\$ 9,000,000	none
Auto liability	1,000,000		\$ 1,000
Crime program	1,000,000		2,500
Property damage	Replacement Cost		1,000
Management liability	1,000,000	9,000,000	none
Workers compensation	Statutory		none

NOTE I – LEASE COMMITMENTS

SRFECC entered into a lease agreement for office space at 10411 Old Placerville Road in Sacramento, California beginning May 1, 2020. The lease extends through April 30, 2025 and contains base rents of \$6,129 to \$7,005 per month. Rent expense was \$73,988 and \$27,258 for the years ended June 30, 2021 and 2020, respectively. As of June 30, 2021, future minimum lease payments under the noncancellable operating leases were as follows:

<u>Fiscal year ending June 30</u>	
2022	\$ 76,615
2023	79,242
2024	81,869
2025	<u>70,048</u>
	<u>\$ 307,774</u>

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE J – CONTINGENCIES AND COMMITMENTS

Contingencies: SRFECC receives grant funding for specific purposes that are subject to review and audit by the granting agencies. Such audits could result in a request for reimbursement for expenditures disallowed under the terms and conditions of the contracts. Management is of the opinion that no material liabilities will result from such potential audits.

SRFECC is party to claims arising in the ordinary course of business. After taking into consideration information furnished by legal counsel to SRFECC as to the current status of the claims to which SRFECC is a party, management is of the opinion that the ultimate aggregate liability represented thereby, if any will not have a material adverse effect on the financial position or results of operations of SRFECC.

Commitments: In August 2017, SRFECC approved \$650,000 for the development of an alerting system. SRFECC has entered into a contract for \$606,000 for equipment and installation of the system. An additional \$86,000 is expected to be needed to interface the system with current equipment and additional amounts will be needed for project management costs. As of June 30, 2021, approximately \$60,567 remains unspent on the project.

In March 2019, SRFECC entered into a contract for \$1,720,047, which has been revised to \$3,157,562 as of June 30 2020, for the development of CAD software and server upgrades. As of June 30, 2021, approximately \$892,887 remains unspent on this project.

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REQUIRED SUPPLEMENTARY INFORMATION

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SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

For the Year Ended June 30, 2021

**SCHEDULE OF THE PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY
Last 10 Years**

	2020	2019	2018	2017	2016	2015
Proportion of the net pension liability	0.17649%	0.17622%	0.17700%	0.17670%	0.14323%	0.18354%
Proportionate share of the net pension liability	\$ 7,444,517	\$ 7,056,907	\$ 6,670,540	\$ 6,965,568	\$ 6,191,417	\$ 4,536,180
Covered payroll - measurement period	\$ 4,055,635	\$ 3,728,966	\$ 3,585,654	\$ 3,619,181	\$ 4,123,954	\$ 3,756,360
Proportionate share of the net pension liability as a percentage of covered payroll	183.56%	189.25%	186.03%	192.46%	150.13%	120.76%
Plan fiduciary net position as a percentage of the total pension liability	81.37%	83.65%	73.42%	70.43%	69.98%	79.82%

Notes to Schedule:

Change in Benefit Terms: None

Reporting valuation date June 30, 2019 June 30, 2018 June 30, 2017 June 30, 2016 June 30, 2015 June 30, 2014 June 30, 2013

Reporting measurement date June 30, 2020 June 30, 2019 June 30, 2018 June 30, 2017 June 30, 2016 June 30, 2015 June 30, 2014

Changes in assumptions: The discount rate was changed from 7.5% (net of administrative expenses) to 7.65% in the June 30, 2015 actuarial valuation. The discount rate was changed to 7.15% in the June 30, 2018 actuarial valuation.

**SCHEDULE OF CONTRIBUTIONS TO THE PENSION PLAN
Last 10 Years**

	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	\$ 974,788	\$ 873,829	\$ 745,224	\$ 668,869	\$ 620,500	\$ 799,965	\$ 735,406
Contributions in relation to the actuarially determined contributions	(974,788)	(873,829)	(745,224)	(668,869)	(620,500)	(799,965)	(735,406)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
Covered payroll - fiscal year	\$ 3,815,215	\$ 4,055,635	\$ 3,728,966	\$ 3,585,654	\$ 3,619,181	\$ 4,123,954	\$ 3,803,076
Contributions as a percentage of covered payroll	25.55%	21.55%	19.98%	18.65%	17.14%	19.40%	19.34%

Notes to Schedule:

Contribution valuation date June 30, 2018 June 30, 2017 June 30, 2016 June 30, 2015 June 30, 2014 June 30, 2013 June 30, 2012

Methods and assumptions used to

determine contribution rates:

Amortization method

Remaining amortization period

Asset valuation method

Discount rate

Inflation

Payroll growth

Salary increases

Retirement age

Mortality

Entry age normal cost method

Level percentage of payroll, closed

Varies by rate plan, not more than 30 years

Market value

Varies by entry age and service

50 to 67 years. Probabilities of retirement are based on the most recent CalPERS Experience Study.

Most recent CalPERS Experience Study

Omitted years: GASB Statement No. 68 was implemented during the year ended June 30, 2015. No information was available prior to this date. Future years will be added prospectively as they become available.

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

For the Year Ended June 30, 2021

SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
Last 10 Years

Measurement period	2021	2020	2019	2018
Total OPEB liability:				
Service cost	\$ 319,528	\$ 396,338	\$ 427,824	\$ 499,801
Interest	399,626	415,094	378,917	328,359
Differences between expected and actual experience		126,074		
Changes in assumptions	1,602,661	(1,556,789)	(657,909)	(1,231,758)
Benefit payments	(328,891)	(269,946)	(235,660)	(192,927)
Net change in total OPEB liability	1,992,924	(889,229)	(86,828)	(596,525)
Total OPEB liability - beginning	8,684,373	9,573,602	9,660,430	10,256,955
Total OPEB liability - ending (a)	<u>\$ 10,677,297</u>	<u>\$ 8,684,373</u>	<u>\$ 9,573,602</u>	<u>\$ 9,660,430</u>
Plan fiduciary net position:				
Contributions - employer	\$ 328,891	\$ 269,946	\$ 341,660	\$ 192,927
Contributions - employee	51,700	54,100	58,139	64,700
Net investment income	18,632	28,192	20,124	18,321
Benefit payments	(328,891)	(269,946)	(235,660)	(192,927)
Administrative expenses	(255)	(213)	(161)	(88)
Net change in plan fiduciary net position	70,077	82,079	184,102	82,933
Plan fiduciary net position - beginning	490,034	407,955	223,853	140,920
Plan fiduciary net position - ending (b)	<u>\$ 560,111</u>	<u>\$ 490,034</u>	<u>\$ 407,955</u>	<u>\$ 223,853</u>
Net OPEB liability - ending (a)-(b)	<u>\$ 10,117,186</u>	<u>\$ 8,194,339</u>	<u>\$ 9,165,647</u>	<u>\$ 9,436,577</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>5.25%</u>	<u>5.64%</u>	<u>4.26%</u>	<u>2.32%</u>
Covered - employee payroll - measurement period	<u>\$ 4,244,844</u>	<u>\$ 4,344,330</u>	<u>\$ 3,585,654</u>	<u>\$ 3,619,181</u>
Net OPEB liability as percentage of covered - employee payroll	<u>238.34%</u>	<u>188.62%</u>	<u>255.62%</u>	<u>260.74%</u>
Notes to schedule:				
Valuation date	June 30, 2019	June 30, 2019	June 30, 2017	June 30, 2017
Measurement period - fiscal year ended	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017
Discount rate	3.21%	4.52%	4.22%	3.80%
Benefit changes. None.				

Omitted years: GASB Statement No. 75 was implemented during the year ended June 30, 2018. No information was available prior to this date. Information will be added prospectively as it becomes available until 10 years are reported.

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

For the Year Ended June 30, 2021

SCHEDULE OF CONTRIBUTIONS TO THE OPEB PLAN
Last 10 Years

	2021	2020	2019	2018
Actuarially or contractually determined contribution - employer fiscal year	\$ 355,010	\$ 328,891	\$ 269,946	\$ 1,001,000
Contributions in relation to the determined contributions	(355,010)	(328,891)	(269,946)	(356,905)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ 644,095
Covered - employee payroll - employer fiscal year	\$ 4,147,447	\$ 4,244,844	\$ 4,344,330	\$ 3,585,654
Contributions as a percentage of covered - employee payroll	8.56%	7.75%	6.21%	9.95%

Notes to Schedule:

Valuation date	June 30, 2019	June 30, 2019	June 30, 2017	June 30, 2017
Measurement period - fiscal year ended	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry-age normal cost method			
Amortization method	Level percentage of payroll, closed			
Asset valuation method	Market value of assets			
Inflation	2.50%	2.50%	2.50%	2.50%
Medical trend	4.25% to 6.50%	4.25% to 6.50%	4.25% to 6.25%	3.50% to 6.25%
Salary increases	3.80% to 9.40% based on years of service			
Investment rate of return	6.50%	6.50%	6.75%	6.75%
Discount rate	3.21%	4.52%	4.22%	3.80%
Retirement age	50-75 years. Probabilities of retirement are based on the most recent CalPERS experience study.			

Mortality
Based on most recent CalPERS experience study and 15 years of mortality improvements using 90% of Scale MP. Based on most recent pension plan mortality study and include assumed improvement in future mortality based on Scale BB.

Omitted years: GASB Statement No. 75 was implemented during the year ended June 30, 2018. No information was available prior to this date. Information will be added prospectively as it becomes available until 10 years are reported.

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COMPLIANCE REPORT

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550 Howe Avenue, Suite 210
Sacramento, California 95825
Telephone: (916) 564-8727
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Sacramento Regional Fire/EMS Communication Center
Sacramento, California

We have audited, in accordance with the 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 Sacramento Regional Fire/EMS Communication Center (SRFECC) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the SRFECC's basic financial statements, and have issued our report thereon dated November 3, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the SRFECC's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the SRFECC's internal control. Accordingly, we do not express an opinion on the effectiveness of the SRFECC'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 SRFECC'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 in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

To the Board of Directors
Sacramento Regional Fire/EMS Communications Center

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 result of that testing, and not to provide an opinion on the effectiveness of the SRFECC'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 SRFECC's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Richardson & Company, LLP

November 3, 2021

SPECIAL GOVERNING BOARD MEETING

October 26, 2021

GOVERNING BOARD MEMBERS

Deputy Chief Chris Costamagna	Sacramento Fire Department
Chief Felipe Rodriguez	Cosumnes Community Services District
Deputy Chief Adam Mitchell	Sacramento Metropolitan Fire District

GOVERNING BOARD MEMBERS ABSENT

Deputy Chief Troy Bair	Cosumnes Community Services District
Deputy Chief Chad Wilson	Folsom Fire Department

COMMUNICATIONS CENTER MANAGEMENT

Ty Bailey	Executive Director
Diane House	Deputy Director – Administrative
Julee Todd	Operations Manager

OTHERS IN ATTENDANCE

Lindsay Moore	Counsel, SRFEC
Marissa Shmatovich	Executive Assistant, SRFEC

NOTE: Because the Governor declared a State of Emergency to exist in California as a result of the threat of COVID-19 (aka the Coronavirus) attendance by the public at this meeting was by telephonic means only and was made accessible to members of the public solely through the link set forth below.

Public Remote Access at:

Join on your computer or mobile app

[Click here to join the meeting](#)

Or call in (audio only)

[+1 916-245-8065,465754472#](tel:+19162458065465754472) United States, Sacramento

Phone Conference ID: 465 754 472#

The meeting was called to order and roll call taken at 1:07 p.m.

1. The Pledge of Allegiance was recited.
2. There were no agenda updates.
3. There was no public comment.
4. **CLOSED SESSION:**

1. **PERSONNEL ISSUES***

Pursuant to California Governing Code Section 54957

- a. Public Employment: Executive Director

Closed session was convened at 1:08 p.m.

Open session was reconvened at 2:30 p.m.

1. The Board received an update and no formal action was taken.

5. **CONSENT AGENDA:** Matters of routine approval including, but not limited to Board meeting synopsis, payroll reports, referral of issues to committee, other consent matters. Consent Agenda is acted upon as one unit unless a Board member requests separate discussion and/or action.

A motion was made by Chief Mitchell and seconded by Chief Rodriguez to approve the consent agenda and Board Meeting minutes (October 12, 2021).

AYES: Sacramento Fire Department, Sacramento Metro, Cosumnes Services District

NOES:

ABSENT: Folsom Fire

ABSTAIN:

Motion passed.

6. **BOARD MEMBER COMMENTS:**

Chief Mitchell

Chief Mitchell opened with thanks to the group for the welcome. He shared that he will continue to get caught up with the board and thanked the group for the opportunity.

Chief Costamagna

Chief Costamagna thanked the group for their attendance.

Chief Rodriguez

Chief Rodriguez thanked the dispatchers for their hard work.

7. **ADJOURNMENT:**

The meeting was adjourned at 2:33 P.m.

Respectfully submitted,



Marissa Shmatovich
Clerk of the Board

Chris Costamagna, Chairperson

Tyler Wagaman, Vice Chairperson

REGULAR GOVERNING BOARD MEETING

May 11, 2021

GOVERNING BOARD MEMBERS

Deputy Chief Chris Costamagna	Sacramento Fire Department
Deputy Chief Tyler Wagaman	Sacramento Metropolitan Fire District
Deputy Chief Troy Bair	Cosumnes Community Services District
Division Chief Chad Wilson	Folsom Fire Department

GOVERNING BOARD MEMBERS ABSENT

COMMUNICATIONS CENTER MANAGEMENT

Ty Bailey	Executive Director
Diane House	Deputy Director – Administrative
Kylee Soares	Deputy Director - Operations

OTHERS IN ATTENDANCE

Lindsay Moore	Counsel, SRF ECC
Marissa Shmatovich	Executive Assistant, SRF ECC
Theresa Miller, Remote	Dispatcher, SRF ECC
Julee Todd, Remote	Dispatcher, SRF ECC
Yvonne Vazquez, Remote	Dispatcher, SRF ECC
Roman Kukharets, Remote	Radio/CAD Technician, SRF ECC
Costa Kerestenzis, Remote	856/150 Teams Lawyer
Alan Duarie, Remote	856/150 Teams Business Partner

NOTE: Because the Governor declared a State of Emergency to exist in California as a result of the threat of COVID-19 (aka the Coronavirus) attendance by the public at this meeting was by telephonic means only and was made accessible to members of the public solely through the link set forth below.

Join Microsoft Teams Meeting

+1 916-245-8065 United States, Sacramento (Toll)

Conference ID: 950 282 072#

The meeting was called to order and roll call taken at 9:00 a.m.

1. The Pledge of Allegiance was recited.
2. There were no agenda updates.
3. There were several in attendance who shared public comment.

Theresa Miller, Dispatcher:

“Your dispatch center is severely understaffed, despite the vacancy count and what your HR Manager has reported. In the past 8 years, including the past 18 months, we are still at a 30% retention rate. February OT here 248. March, ProQA rollout, 654. Then in April we logged a back-breaking 861 hours not counting hours worked by Elizabeth, Casey, and Kylee, which I am sure would have driven those numbers well past 1,000. Not even grass season yet. We also have a supervisor that just worked 14 nights straight. In today’s board packet, you have a report that states for the month of April we received and made more than 40,000 phone calls, all handled by roughly 35 people – kudos to my coworkers. The solution to this and many

other problems we face is more dispatchers. We've been told there's no room in the budget for a COLA. The Center has three vehicles – one of which was recently outfitted for code3 responses. We pay \$78,000 a year for an Admin building that appears to sit 90% vacant, when occupied it appears to be work that can be done from home or at the Center. We reimburse Metro \$26,000 a month for Executive Director Services. The Center has created three brand new positions recently, one with a larger salary than a top-step dispatcher, and two more than a top-step supervisor – but we have no money for a COLA for dispatchers.

Your dispatchers have weathered a complete upheaval in Operations since March 1, an open attack by our very own HR Manager, and unprecedented overtime just in the last few months. The latest blow, a zero percent raise offer and a tripling of health care costs for some that result in a monthly net loss for all. We've done the parity studies – the only local PSAP that pays less than us is Sac PD. Also included in our study is healthcare and other incentives and found more of the same. The agencies that we compete with – most offer 100% of Kaiser, more education incentive, cash signing bonuses of \$3,000 to \$10,000, and the best part: a fraction of the call volume. These agencies boast a 75-100% staffing rate. If we don't start competing with these agencies, worst case, we will lose dispatchers we already have. Best case, we will drive those that continue to stay to complete burnout. Retirement from SRFEC is always the goal but for that to happen we need to 1) attract a candidate able to complete all levels of training and 2) retain them with a competitive salary and benefit package.

I have great visions for us to, in fact, be the premiere agency in the Sacramento area. I am proud of the super-human call volume we process every day with the staff we have, proud that we handle all fire and EMS for 10 agencies, and cover the square mileage and population we do. We should offer the opportunity for professional development like the position Roman was taken for. We can be that agency – one that people want to work for because we have the most impressive work product. We pay the best, and if you make it through the door, you're the lucky one. That will only happen if we have a full staff of fully-functioning dispatchers, which starts with a robust foundation of call-takers, which will only happen if we attract the right candidates. Before we start CPR, we stop the hemorrhage. We are losing people, we will lose more. Thank you.”

Julee Todd, Dispatch Supervisor:

“Good morning. The members of Local 150 have been stretched to an unprecedented level. While our responsibilities continue to grow exponentially, every year our job gets more and more complicated. Our current theme is one of constant change, in an attempt to make more with less. To help you understand our current situation, it's like having your command units man a hose, perform as command, and be in charge of scene safety. While this may be oversimplifying the situation to make a point, we are not allowed to supervise. We are fulfilling three roles simultaneously while on duty. Call taker, CRO, and lastly, Supervisor. While we are continually righting the wrong of prior management, or being punished for the decisions made by those leaders, we are not allowed to get ahead. Not allowed to grow or thrive. Our staffing is lacking in numbers, our technology is out-of-date, our facilities are suffering from lack of attention. Our souls and bodies are exhausted, for many at or near a breaking point. And yet, we continue to show up and perform. Not just phoning it in, but actually exceling in spite of the situation and years of neglect.

We have weathered leaders with addiction issues, criminal issues, and least troublesome of all, a completely self-serving leader who in hindsight, was the best of the lot so far. While our governing board has grown weary of selecting leaders, the decision was put in place an all-too-quickly rotating Chief. We pulled together to survive what could have been a catastrophic outbreak of Coronavirus, shifting our operations to 14-hour shifts, skeleton crews, and sacrifices abound.

At the onset of the pandemic, call volume dropped off, however in the long run there was very little difference between the call volume in 2019 and 2020. Yet the decision was made to drastically cut our budget and administrative staff by the exact amount of our only budget increase. And while I'm a firm believer in the phrase, 'money doesn't buy happiness,' we need a way to draw in quality people while showing our appreciation to those who continue to stick it out, who continue to show up day after day, year after year. For years, we continue to survive never quite thriving and never quite dying."

Yvonne Vazquez, Dispatcher:

"Good morning. We are here to request the board reconsider its stance in negotiations. We have come to the negotiations table in good faith, trying to meeting the Center at a reasonable place that is fair to our members and not an undue hardship to the fire agencies. We have lost people. We are losing people. We need help. We cannot afford to lose qualified, seasoned dispatchers, but we are. Recently, the Center has posted a very likely record-breaking number of hours in overtime to augment staffing numbers and to attempt to alleviate the pressure on CROs to answer emergency calls due to recent changes in workflow and operations. All of this overtime is absorbed by fewer than 30 personnel, and this is before grass season. This is not sustainable. The goals of our Center were so very different not so long ago. The Center once hoped to raise minimum staffing numbers, not lower them; split more channels, not patch them; take extra duties off Supervisor's plates, not add to them. We are going backwards very fast. Once again, dispatchers are asked to do more with less, but it has never been worse than now. We have roughly the same numbers as we did back in 2004. We may have a few more recruits and call takers now, but we have far fewer CRO-capable dispatchers. Our call volume has almost doubled since then, and the concept of 'doing more with less,' 'keeping one's head down' and doing the job without complaint, accepting the perils of the job silently – these are all concepts that leadership encourages and expects, but at some point this turnip they've been squeezing for blood all those years will dry up entirely.

If dispatchers are appreciating assets, that produce more value to the Center over time, you cannot continue to pay them to the least common denominator of wages. It is the board's responsibility to address it and correct it, not balance your budgets on the backs of dispatchers while simultaneously burning through them. We've heard the phrase, 'cost that out,' a few times during this negotiations process and I urge the board to 'cost it out' – the retention versus acquisition cost of a fully trained dispatcher, because that is the only number that matters.

My take-home pay, as a full time, fully trained, CRO dispatcher is \$3,200 a month. What I will have paid for medical from January until then end of this contract is more than an entire month's take-home wages that previously was covered by the Center. How do you argue to the remaining dispatchers here that our grass is just as green as higher paid agencies with less call volume? That they should stay, and things will get better, farther down the line when it would be at the expense of their livelihood for their families? We are losing people, and we are already doing everything we can, so what are you going to do? Thank you."

4. CENTER REPORTS

Medical Director Dr. Mackey

Dr. Mackey began with an update on a Coordinator's Meeting, in which the EMS divisions of each agencies evaluated common issues to address amongst all agencies in the next year. The group found extreme value in the meeting and as such will continue to do so quarterly. The group does have a direction, and Dr. Mackey followed up with all attendees with an email summary.

Regarding community vaccinations – the FDA has authorized Pfizer to be administered to ages 12 and up, but organizations are waiting for CDC guidance on how that looks moving forward. The fire service has completed vaccinations so well, the agencies are being approached to complete vaccinations in schools. An upcoming vaccination clinic has been organized at Cordova High School with a well-equipped space and team in place.

Dr. Mackey presented a summary of the national CARES (Cardiac Arrest Registry to Enhance Survival) report for our local agencies. CARES is a national registry, with participation from a multitude of agencies, to evaluate cardiac arrest survival data.

In 2020, Sacramento County experience a total of 1803 out-of-hospital cardiac arrest calls, with 81% occurring in homes. Only 39% of the cardiac arrests were witnessed – this population is the most likely to survive. Of the witnessed cardiac arrests, a bystander began CPR 52% of the time. Dr. Mackey took a pause here to celebrate this high percentage – which is significantly higher than the national standard – and he attributed this to the men and women at the dispatch center to get bystanders to begin CPR with their tremendous work. An AED was utilized 3.3% of the time, and this is where most survivors of cardiac arrests occur.

In a State/National/Local comparison, the Sacramento County Fire agencies performed as follows:

- Witness Cardiac Arrests: on standard
- Bystander CPR Rates: 11% above national and state standard
 - o Dr. Mackey believes this may be artificially low for individuals who are alone performing CPR, who would then need to get up to answer the door for Fire and it may be recorded as “no bystander CPR”
- Pronounced in the field: 10% below the national standard, and 13% below state standard.
 - o Sacramento County fire agencies transport a tremendous number of the non-traumatic, adult cardiac arrest cases. Dr. Mackey sees this as an improvement and training opportunity.
- Utstein Survival (witnessed event, with bystander CPR, found in a shockable rhythm and have ROSC): just below the national and state standard, but markedly improved from the previous year.

Chief Costamagna questioned the AED use due to the availability of AEDs, and Dr. Mackey feels the low occurrence of AED use is due to the high percentage of cardiac arrests that occur in home and most individuals do not have home AEDs. Dr. Mackey did state, however, that he feels there is room for improvement in public places.

Chief Bair thanked Dr. Mackey for his leadership and support in training and improving these numbers from years past, as well as commended the dispatchers for their role in providing care.

5. **CLOSED SESSION:**

1. **CONFERENCE WITH LABOR NEGOTIATOR***

Pursuant to Government Code Section 54957.6

Center Negotiator(s)	Lindsay Moore, Counsel Ty Bailey, Executive Director
----------------------	---

Employee Organization(s)	Teamsters Local 150 Teamsters Local 856 Unrepresented Administrators
--------------------------	--

2. **PERSONNEL ISSUES***

Pursuant to California Governing Code Section 54957

- a. Employee Evaluation: Executive Director
- b. Employee Evaluation: Medical Director

3. CONFERENCE WITH LEGAL COUNSEL: Anticipated Litigation*

- a. Pursuant to California Government Code Section 54956.9 (b)
The Board will meet in closed session to discuss significant exposure to litigation.
Two (2) potential cases

Closed session was convened at 9:29 a.m.

Open session was reconvened at 11:07 a.m.

1. The Board received direction. No formal action was taken.
2. The Board received an update; no formal action was taken.
3. The Board received an update; no formal action was taken.

6. **CONSENT AGENDA:** Matters of routine approval including, but not limited to Board meeting synopsis, payroll reports, referral of issues to committee, other consent matters. Consent Agenda is acted upon as one unit unless a Board member requests separate discussion and/or action.

A motion was made by Chief Bair and seconded by Chief Wagaman to approve the consent agenda and Board Meeting minutes (April 13, 2021) and Special Board Meeting Minutes (April 29, 2021).

AYES: Sacramento Fire Department, Sacramento Metro, Cosumnes Community Services District, Folsom Fire

NOES:

ABSENT:

ABSTAIN:

Motion passed.

7. ACTION ITEMS:

1. Approval of Deccan LiveMUM 2.0 Software Price Proposal

A motion was made by Chief Wagaman and seconded by Chief Bair to approve the Deccan LiveMUM 2.0 Software Price Proposal.

AYES: Sacramento Metro, Cosumnes Community Services District, Folsom Fire

NOES:

ABSENT:

ABSTAIN:

Motion passed.

2. Approval of Procurement Policy (to replace Board Policy 3.017 – Contracts)

A motion was made by Chief Wilson and seconded by Chief Costamagna to approve the Procurement Policy to replace Board Policy 3.017 - Contracts.

AYES: Sacramento Fire, Cosumnes Community Services District, Folsom

NOES:

ABSENT:
ABSTAIN:

Motion passed.

3. Approval of Peraton Quotation for 14 Additional CommandPoint CAD Workstations

A motion was made by Chief Wagaman and seconded by Chief Bair to approve the Peraton Quotation for 14 Additional CommandPoint CAD Workstations.

AYES: Sacramento Fire, Cosumnes Community Services District, Folsom
NOES:
ABSENT:
ABSTAIN:

Motion passed.

8. **DISCUSSION/POSSIBLE ACTION:**

None

9. **INFORMATION:**

None

10. **CENTER REPORTS**

1. Executive Director

ED Bailey opened by reporting that the Center continues to work through negotiations and has additional meetings scheduled out.

Recruits from year 2020 and 2021 continuing to work through training and doing very well. The Center is aiming to hold another academy in the fall of 2021. HR Manager Hicks is currently recruiting for this academy.

Fire season has started early, and ED Bailey commends the work the dispatchers are doing, acknowledges and thanks them for all they do.

ED Bailey Attended the Chiefs Forums to educate Metro members on what projects are in progress at Dispatch, and why those changes are being made.

Additionally, the firewall upgrade at the Center was successful. The team at the Center stepped up in an early morning, and the project was completed successfully without any challenges.

ED Bailey expressed thanks to DD Soares for her extra support and work hours, which took away her time from her family but contributed to the Center mission of service delivery. DD Soares will also be assisting Metro in the BC academy to provide education on what the role of dispatch is in the operations of the fire service in the region. ED Bailey extended that same offer to other fire agencies, to provide additional education.

The Center continues to work on the CommandPoint CAD upgrades, with the go-live goal of the end of 2021. The most significant challenge continue to be the timeline with Peraton.

2. Deputy Director Soares

DD Soares opened with academy 21-1 update – all recruits are paired with their 1:1 trainers and doing well. Additionally, all 20-1 recruits have completed Main training.

Supervisor Quintard is working on an IROC refresher, and recently a Pro-QA refresher was completed.

Operations workflow is continually under review with labor leaders to find the ideal workload distribution. Grass response modifications were live May 3, and the Center is already experiencing an increase in call volume with multiple, multiple-alarm fires occurring simultaneously, and summer related medical aid calls. While it is refreshing to see more people out and about, it does have an impact on call volume at the Center.

DD Soares echoed Chief Bailey to say that the dispatchers are working hard every single day, with nonstop ringing phones, and DD Soares expressed thanks for the dispatchers hard work, and dedication to the organization and the community.

10. **CORRESPONDENCE:**

None.

11. **ITEMS FOR DISCUSSION AND POTENTIAL PLACEMENT ON A FUTURE AGENDA:**

None.

14. **BOARD MEMBER COMMENTS:**

Chief Bair

Chief Bair echoed ED Bailey and DD Soares comments regarding the dispatcher's hard work and expressed immense appreciation from Cosumnes.

Chief Wilson

Chief Wilson expressed that the fire agencies see the tremendous amount of work the dispatchers do and thank them for their key role in service delivery. He also expressed thanks to the team that assisted in releasing the Strike Team Leader manual as we continue to prepare for fire season.

Chief Wagaman

Chief Wagaman opened with appreciation for the news that the academy is doing well, and that there is another scheduled in the future. He commented that this is a challenging time to lead, but that it will take all staying together to solve these problems. Staffing continues to be a challenge in the region, but the agencies will remain positive and continue to chip away at the challenges and be successful. Chief Wagaman attributes the success of the region to all members' resilience. He expressed thanks for the leadership and progress made by the Center.

Chief Costamagna

Chief Costamagna echoed previous sentiments, and thanked DD House, DD Soares, and Marissa Shmatovich for their leadership at the Center as well. Supervisor Quintard and Supervisor Strong has been working hard in the background and it is very much appreciated. And with upcoming grass season, Chief Costamagna thanks the dispatchers for all they do in the background.

14. ADJOURNMENT:

The meeting was adjourned at 11:21 a.m.

Respectfully submitted,

A handwritten signature in cursive script that reads "Marissa Shmatovich".

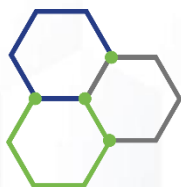
Marissa Shmatovich
Clerk of the Board

Chris Costamagna, Chairperson

Tyler Wagaman, Vice Chairperson

Work Order:

Sacramento Regional Fire/EMS Communications Center IT Managed Services



Direct
Technology
IT Services

Serving the Human Side of Tech
DirectTechnology.com/ITServices
P: 916.787.2200 | F: 916.787.1210
JColeman@DirectTechnology.com

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About This Document

Direct Technology (DT) presents this Work Order to summarize the IT Managed Services engagement Sacramento Regional Fire/EMC Communications Center (SRFECC). The services will be performed in a manner that will stabilize, standardize and support SRFECC technology environment.

Executive Summary

SRFECC has discussed with DT their forward-looking goals for management of their IT infrastructure. At a high level, these include:

- Local presence in Greater Sacramento Area
- Communicative and collaborative relationship
- Experience in VMWare
- Experience in Procurement and delivery
- Experience in Networking
- Experience in Cyber Security
- Experience in Cloud

To these ends, SRFECC has expressed interest in engaging DT as a vendor partner, to form a managed IT services relationship.

Managed Services Support

This solution is presented to maintain the day-to-day operations of the technology environment as it is currently configured. Resolving issues that occur through daily events and taking a stance to improve performance and security.

This support model is built for remote support with onsite as needed. During normal business hours from 6:00 am to 6:00 pm our team in Roseville be available for ticket response. In the event of an emergency and critical outage, our afterhours support team will be available.

Managed Desktops

- Patch Management
- Managed Office 365 Environment
- Adding and removing users from O365/Active Directory
- Managing Desktop Application License Counts
- SharePoint/OneDrive Support
- End user troubleshooting issues.

Managed Servers

- 24/7/365 server monitoring and remediation
- Monthly Server OS Patching
- Managed server backups of Virtual Environment (off-site tape backups not included)
- Restore services as necessary
- Server troubleshooting issues
- Support for wireless infrastructure

Network Monitoring and Alerting

- Provide monitoring and alerting on network devices
- Networking troubleshooting
- Send alerts for out-of-scope network devices to client for resolution
- Resolution of alerts can be resolved through Time and Material contract
- Maintain alerting ticket history for network device

Managed Professional Services

- Researching requirements and seeking vendor quotes for hardware and/or software.
- Ongoing delivery of updates to SRFEC management, including support statistics and project status.
- Ongoing documentation of the infrastructure, to include physical infrastructure mapping, tracking of End-Of-Life and End-Of-Support assets, and application needs assessment/mapping.
- License Renewal Management
- Technical Business Reviews (twice annual, or as agreed)
- Forward thinking collaborative technology roadmap with budget.

Support Assumptions

- Work to be completed remotely with onsite support as needed for the above managed services.
- New hardware implementation, migrations, or changes to the current system will be considered a project.
- Work will be performed M-F between 6:00AM and 6:00PM unless otherwise authorized.
- Maintenance windows/downtime will be agreed upon in advance.
- Work outside the scope of the agreement can be billed in a time and materials agreement or other work orders as defined.

Service Level Agreements

INCIDENT MANAGEMENT PROCESS

Immediately upon receiving an email or phone call, our Tier 1 Help Desk staff start a ticket in our online system and attempt to resolve the issue.

- If it can be completed during the phone call or within a few minutes, the problem is considered to be a Tier 1 issue.
- If the Direct Technology Help Desk can resolve the client's issue, they complete a ticket and place the incident in Closed status.
- If, however, the issue affects multiple people or requires more time or research, the ticket is elevated to Tier 2, passed to our Tier 2 personnel, and given priority over less urgent issues.
- If the issue is a deeper problem that requires a subject-matter expert such as a developer, the Help Desk team will quickly transfer it to the necessary staff, who will then contact SRFEC and take charge of the resolution as described earlier.

Incident Service Level Definition and Response/Resolution Times		
Priority 1 – Critical Impact	An Incident causing a complete interruption or extreme degradation of service delivery to the affected client, environment or business operation. Those affected cannot operate in an automated fashion until service delivery is restored	15-minute Response
Priority 2 – Major Impact	An Incident causing a significant interruption or degradation of service delivery to the affected client, environment or business operation. There is an automated contingency plan that allows those affected to achieve partial functionality during the event.	60-minute Response
Priority 3 – Moderate Impact	An Incident causing a moderate interruption or degradation of service delivery to the affected client, environment or business operation. While immediate impact is moderate, the risk for increased impact may be apparent. There may be an automated or manual contingency plan that allows those affected to achieve a level approaching normal service delivery during the event.	4-8-hour Response
Priority 4 – Low Impact	This is for low priority or scheduled events, such as adding/removing employees, trainings, reports, or when a user is not able to work on the issue. This is also for issues with 3 rd party vendors that are not urgent.	8-hour Response scheduled date of task

Estimates

Any identified changes in requested service that will affect this project will be documented using a standard Change Order process. Before any change is implemented, prices associated with a change to the Work Order will be defined and submitted for acceptance.

Growth of end users, either organic over time or based on new client programs, may necessitate an adjustment to the monthly service fee. The growth or reduction of new workstations or servers to the network will increase or decrease the monthly bill by the quantity and rate. Adjustments will occur at the regularly scheduled technology business reviews.

The following table represents the estimated costs of the goods and services described in this document.

Contracted Service	Quantity	Rate	Per Project Price
Managed Servers	32	\$100	\$3,200
<i>Additional Servers added at \$100</i>			
Managed Desktops	22	\$20	\$440
<i>Additional Desktops added at \$50</i>			
Networking Monitoring and Alerting	99	\$3	\$297
<i>Additional Devices added at \$3</i>			
Monthly Recurring TOTAL			\$3,937

Services outside of the defined Support Scope can be billed through pre-purchased bucket of hours or at the following rates:

- \$150/hr Engineering Services
- \$85/hr for Desktop Support Services
- \$150/hr for Project Management services

Payment Terms

- Monthly, recurring billing schedule.
- Net 30 payment terms.
- Due to the front-loaded expense to DT for infrastructure stabilization work, termination by the client will require 90 days' notice.
- 19-month agreement beginning 12/1/2021 and ending 06/30/2023. This agreement shall automatically renew for another one (1) year term, unless either party provides notice to the other of its intent to terminate this agreement not less than thirty (30) days before the end of the then current term.

Agreement

Authorized signatures below indicate acceptance by both parties of this Work Order.

Direct Technology

SRFECC

Printed Name

Printed Name

Title

Title

Signature

Signature

Date

Date



SRFECC and Direct Technology

6 Month Goal: Reestablish Direct Technology as the go to IT Service Provider for Sacramento Regional Fire/EMS Communication Center.

Cure Plan:

- Improve Response Time
- Weekly Status Meetings
- Reduce Monthly Billing



Cure Results:

- Maintained 96%+ response time SLA
- SFRECC Team Confidence Restored



Future Plans:

- Maintain Weekly Status meetings
- Maintain quick response times
- Provide increased value as a Trusted Advisor

Thank you: After 6 months of month-to-month engagement we're excited to continue this partnership of providing IT Managed Services for SFRECC.

Support Type	Device Hostname	Last User	Status
Monitoring & Alerting	AQUA4	SRFECC\kcampbell	Offline
Monitoring & Alerting	CTR-CT14	SRFECC\dispatch	Online
Monitoring & Alerting	CTR-CT15	SRFECC\dle	Online
Monitoring & Alerting	CTR-CT16	SRFECC\dispatch	Online
Monitoring & Alerting	CTR-CT17	SRFECC\dispatch	Online
Monitoring & Alerting	CTR-D1CAD	SRFECC\dispatch	Online
Monitoring & Alerting	CTR-D2CAD	SRFECC\dispatch	Online
Monitoring & Alerting	CTR-D3CAD	SRFECC\dispatch	Online
Monitoring & Alerting	CTR-D4CAD	SRFECC\dispatch	Online
Monitoring & Alerting	CTR-D5CAD	SRFECC\mbernet	Online
Monitoring & Alerting	CTR-D6CAD	SRFECC\ailaga	Online
Monitoring & Alerting	CTR-D7CAD	SRFECC\bdorsett	Online
Monitoring & Alerting	CTR-D8CAD	SRFECC\TPoirier	Online
Monitoring & Alerting	CTR-D9CAD	SRFECC\dispatch	Online
Monitoring & Alerting	CTR-MYSQL		Online
Monitoring & Alerting	D10-CAD	D10-CAD\dispatch	Online
Monitoring & Alerting	D10-MAP	D10-MAP\Fire	Online
Monitoring & Alerting	D11-CAD	D11-CAD\dispatch	Online
Monitoring & Alerting	D11-MAP	SRFECC\dispatch	Online
Monitoring & Alerting	D12-CAD	D12-CAD\dispatch	Online
Monitoring & Alerting	D12-MAP	D12-MAP\Fire	Online
Monitoring & Alerting	D1-CAD	D1-CAD\dispatch	Online
Monitoring & Alerting	D2-CAD	SRFECC\dispatch	Online
Monitoring & Alerting	D3-CAD	D3-CAD\dispatch	Online
Monitoring & Alerting	D4-CAD	D4-CAD\dispatch	Online
Monitoring & Alerting	D5-MAP	SRFECC\dispatch	Online
Monitoring & Alerting	D6-CAD	D6-CAD\dispatch	Online
Monitoring & Alerting	D6-MAP	D6-MAP\Fire	Online
Monitoring & Alerting	D7-CAD	D7-CAD\dispatch	Online
Monitoring & Alerting	D7-MAP	D7-MAP\Fire	Online
Monitoring & Alerting	D8-CAD	D8-CAD\dispatch	Online
Monitoring & Alerting	D8-MAP	SRFECC\dispatch	Online
Monitoring & Alerting	D9-CAD	D9-CAD\dispatch	Online
Monitoring & Alerting	D9-MAP	SRFECC\dispatch	Online
Monitoring & Alerting	SRF114		Offline
Monitoring & Alerting	SRF115	SRFECC\admrkukharets	Offline
Monitoring & Alerting	SRF120	SRFECC\admgeorgek	Online
Monitoring & Alerting	SRFDIS01	SRFECC\mwindsor	Online
Monitoring & Alerting	SRFDIS02	SRFECC\kcampbell	Online
Monitoring & Alerting	SRFDIS03	SRFECC\astone	Online
Monitoring & Alerting	SRFDIS04	SRFECC\yvazquez	Online
Monitoring & Alerting	SRFDIS05	SRFECC\Tmiller	Online
Monitoring & Alerting	SRFDIS06	SRFECC\JTracy	Online
Monitoring & Alerting	SRFDIS07	SRFECC\jwalkingstick	Online
Monitoring & Alerting	SRFDIS08	SRFECC\Kshelton	Online
Monitoring & Alerting	SRFDIS09	SRFECC\dhess	Online

Monitoring & Alerting	SRFDIS10	SRFECC\Imacias	Online
Monitoring & Alerting	SRFDIS11	SRFECC\ncurto	Online
Monitoring & Alerting	SRFDIS12	SRFECC\aburns	Online
Monitoring & Alerting	SRFL230	SRFECC\dispatch	Online
Monitoring & Alerting	SRFL231	SRFECC\swilliams	Online
Monitoring & Alerting	SRTC121	SRFECC\dispatch	Online
Monitoring & Alerting	SRTC122	SRFECC\tgoodnow	Online
Monitoring & Alerting	SRTC123	SRFECC\ailaga	Online
Monitoring & Alerting	SRTC124	SRFECC\dispatch	Online
Monitoring & Alerting	SRTC125	SRFECC\mbernett	Online
Monitoring & Alerting	SRTC126	SRFECC\cbailey	Online
Monitoring & Alerting	VAN-PC1	SRFECC\dispatch	Offline
Monitoring & Alerting	VAN-PC2	VAN-PC2\dispatch	Offline
Monitoring & Alerting	VAN-PC4	VAN-PC4\dispatch	Offline
Monitoring & Alerting	WILTONFIRE81	WiltonFire81\Station81	Online
Monitoring & Alerting	CTR-FWB		Online
Monitoring & Alerting	ctr-fcsw-a		Online
Monitoring & Alerting	ctr-fcsw-b		Online
Monitoring & Alerting	ctr-ap-dispatch		Online
Monitoring & Alerting	ctr-san-spa		Online
Monitoring & Alerting	SRF CEN LANSW01		Online
Monitoring & Alerting	FS075		Online
Monitoring & Alerting	FS076		Online
Monitoring & Alerting	FS045 (Consumes)		Online
Monitoring & Alerting	FS046 (Consumnes)		Online
Monitoring & Alerting	FS072 (Consumnes)		Online
Monitoring & Alerting	FS073 (Consumnes)		Online
Monitoring & Alerting	FS074 (Consumnes)		Online
Monitoring & Alerting	FS096 (River Delta)		Online
Monitoring & Alerting	FS0750 (consumnes)		Online
Monitoring & Alerting	FS081 (Volunteers)		Online
Monitoring & Alerting	FS0460 (Cosumnes)		Online
Monitoring & Alerting	FS0710		Online
Monitoring & Alerting	FS0720(Cosumnes)		Online
Monitoring & Alerting	FS0740(Cosumnes)		Online
Monitoring & Alerting	FS0730(Cosumnes)		Online
Monitoring & Alerting	FS0450(Cosumnes)		Online
Monitoring & Alerting	FS0760(Cosumnes)		Online
Monitoring & Alerting	FS087 (Volunteers)		Online
Monitoring & Alerting	FS091 (Volunteers)		Online
Monitoring & Alerting	FS091 (Volunteers)		Online
Monitoring & Alerting	FS095 (Volunteers)		Online
Monitoring & Alerting	FS084 (Volunteers)		Online
Monitoring & Alerting	FS096 (Volunteers)		Online
Monitoring & Alerting	FS0370 (Folsom)		Offline
Monitoring & Alerting	FS0360 (Folsom)		Offline
Monitoring & Alerting	FS0390 (Folsom)		Offline

Monitoring & Alerting	FS043 (Sac-City)	Online
Monitoring & Alerting	FS020 (Sac-City)	Online
Monitoring & Alerting	SFD-FDM1(Sac-City-Server)	Online
Monitoring & Alerting	ctr-coresw	Offline
Monitoring & Alerting	CTR-METROE	Online
Monitoring & Alerting	Cisco CAD Switch	Online

Latitude 5590	Microsoft Windows 10 Pro 10.0.19043	Laptop
Latitude 5590	Microsoft Windows 10 Pro 10.0.19043	Laptop
Latitude 5590	Microsoft Windows 10 Pro 10.0.19043	Laptop
Latitude E6540	Microsoft Windows 7 Professional 6.1.7601	Laptop
Latitude E5440	Microsoft Windows 7 Professional 6.1.7601	Laptop
OptiPlex 9020	Microsoft Windows 10 Pro 10.0.19042	Desktop
OptiPlex 9020	Microsoft Windows 10 Pro 10.0.19042	Desktop
OptiPlex 9020	Microsoft Windows 10 Pro 10.0.19042	Desktop
OptiPlex 9020	Microsoft Windows 10 Pro 10.0.19042	Desktop
OptiPlex 9020	Microsoft Windows 10 Pro 10.0.19043	Desktop
OptiPlex 9020	Microsoft Windows 10 Pro 10.0.19042	Desktop
HP ProDesk 400 G2	Microsoft Windows 10 Pro 10.0.19042	Desktop
HP ProDesk 400 G2 MINI	Microsoft Windows 10 Pro 10.0.19042	Desktop
HP ProDesk 400 G2 MINI 500-424	Microsoft Windows 10 Pro 10.0.19042	Desktop
	Microsoft Windows 10 Home 10.0.19043	Desktop
		Network D
40-1000165-14		Network D
40-1000165-14		Network D
		Network D
J9623A		Network D
Brother HL-L5100DN series		Printer
Brother HL-L5100DN series		Printer
Brother HL-L5100DN series		Printer
Brother HL-L5100DN series		Printer
Brother HL-L5100DN series		Printer
Brother HL-L5100DN series		Printer
Brother HL-L5100DN series		Printer
HP Color LaserJet 3600		Printer
		Network D
		Printer
		Network D
		Network D
		Network D
		Network D
		Network D
		Network D
Brother HL-L2360D series		Printer
Brother HL-2270DW series		Printer
Brother HL-2270DW series		Printer
Brother HL-L2370DW series		Printer
Canon LBP151		Printer
Brother HL-L2370DW series		Printer
		Network D
		Network D
		Network D

Brother HL-L5100DN series
Brother HL-L5100DN series

Printer
Printer
Network D
Network D
Network D
Network D

evice (Firewall)
evice (Switch)
evice (Other)
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evice (Router)
evice (Router)
evice (Router)

evice (Other)

evice (Switch)

evice (Router)

evice (Switch)



Sacramento Regional Fire/EMS Communications Center

10230 Systems Parkway, Sacramento, CA 95827-3006

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STAFF REPORT

DATE: November 9, 2021
TO: Board of Directors
FROM: Diane House, Deputy Director
PREPARED FOR: November 9, 2021
SUBJECT: Managed Services Contract

EXECUTIVE SUMMARY

SRFECC contracts for managed services, network and infrastructure support to augment our IT staff. We contracted with Direct Technologies (DT) for these services. In April 2021, we delivered a 90-day notice to DT to continue forward on a month-to-month agreement rather than renewing our annual support contract. From this notification point to present day, DT stepped up, created a cure plan, scheduled weekly cadence calls and lowered our month-to-month rate from \$4150 to \$3300.

During the last six months, the SRFECC IT team researched managed services providers. We met with three providers, received demonstrations and quotes of their offerings. The SRFECC IT team evaluated each one. Based on price, offerings and location, the SRFECC IT determined the best path forward is to continue with DT.

In the attached quote, it includes:

- 1) An increase in the number of managed devices.
- 2) Monthly reoccurring rate is \$3,937 for a period of 18 months, 12/1/21 through 6/30/2023.
- 3) The agreement gets us in line with our fiscal year.
- 4) The agreement provides for a 90-day cancellation.
- 5) The new agreement includes more managed devices than previously and a lower price.

FISCAL IMPACT

In budget, no additional fiscal impact.

\$3937 per month x 12 months = \$47,244 annually

Managed services are captured in the Operations budget, GL Code 6140 for an annual amount of \$85,000.

ATTACHMENTS

Direct Technologies Quote/Work Order
List of managed/monitored devices
Deck from Direct Technologies

RECOMMENDATION

Approve managed services contract with Direct Technologies for period of 12/1/21 – 6/30/23.

Respectfully submitted,
Diane House



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Telephony Performance Measure October 2021

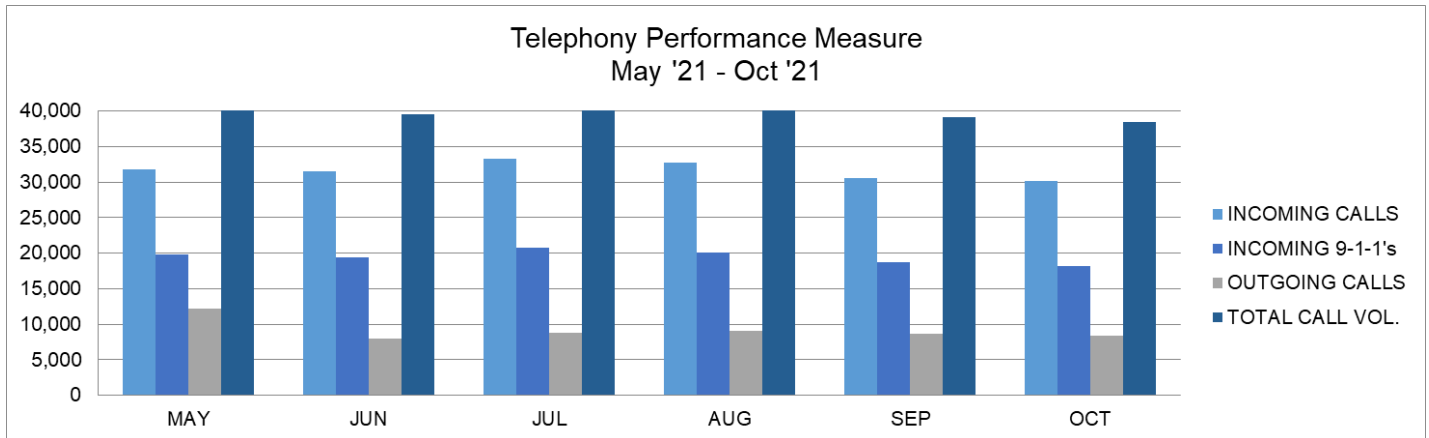
The following data is the telephony performance measures for the Sacramento Regional Fire/EMS Communications Center (SRFECC) during the month of October 2021 for all incoming and outgoing calls to and from the Center on 9-1-1 lines, Seven-Digit Emergency (7DE) lines, Allied Agencies (i.e. Sacramento Police Dept.), Alarm Company lines, as well as Seven-Digit Administrative lines.

Summary of Information

During the month of October 2021, dispatch staff processed **30,073** incoming calls and **8,349** outgoing calls for a total call volume of **38,423**.

Detailed Breakdown of Information – Incoming Lines

- **9-1-1 Emergency lines: 18,119**
- **“Seven-Digit” Emergency lines (7DE): 5,035**
- **Allied Agency/Alarm Companies: 3,287**
- **Non-Emergency/Administrative (7DA) lines: 3,854**



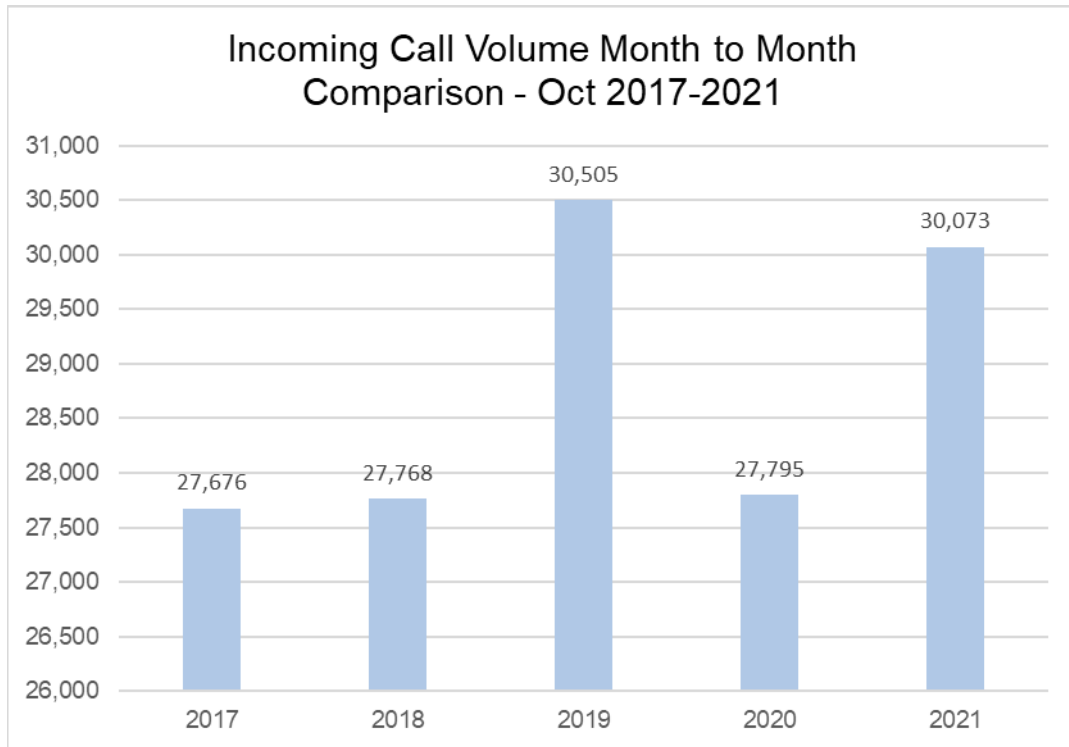


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The following data represents incoming call comparisons for the same month over a 5 year time period:





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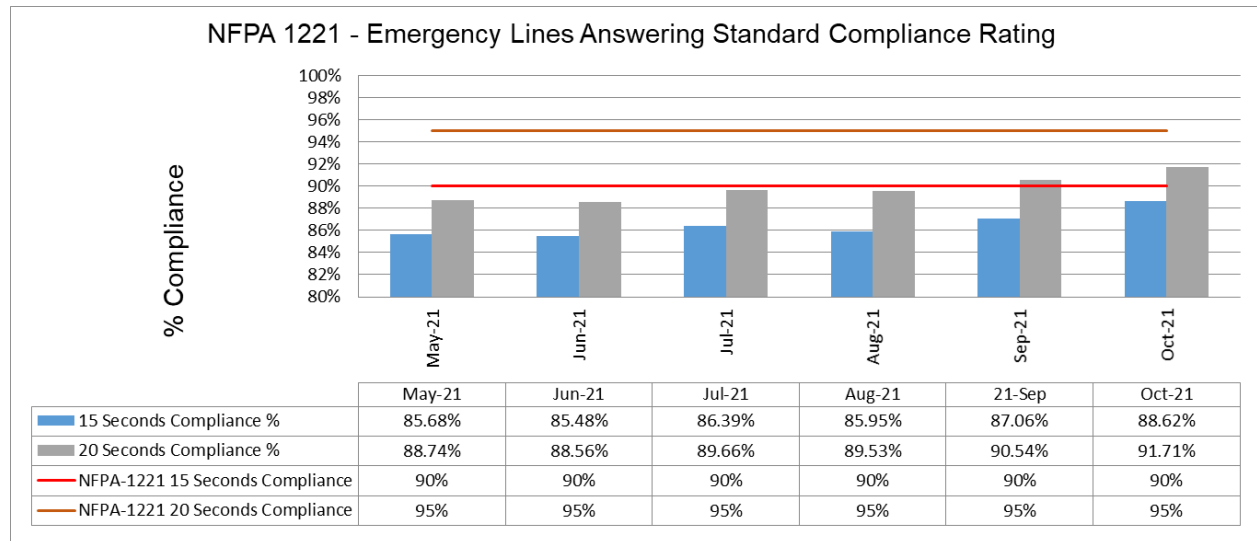
Emergency Lines Answering Standard: NFPA-1221 (2019 Edition)

According to NFPA-1221 (2019 ed.), Chp. 7, Sec. 7.4 – Operating Procedures:

Rule 7.4.1: *“Ninety percent of events received on emergency lines shall be answered within 15 seconds, and 95 percent of alarms shall be answered within 20 seconds.”*

NFPA-1221 (2019 ed.) recommends that all calls received on emergency lines shall be answered within 15 seconds 90% of the time and 95% percent of alarms shall be answered within 20 seconds – In October, the dispatch team answered all calls on emergency lines within 15 seconds **88.62%** of the time and answered within 20 seconds **91.71%** of the time.

The following chart represents the Emergency Lines Answering Standard under NFPA-1221 (2019 ed.), Chapter 7, Section 7.4 – Operating Procedures, Rule 7.4.1 for identifying the compliance performance ratings.





Sacramento Regional Fire/EMS Communications Center

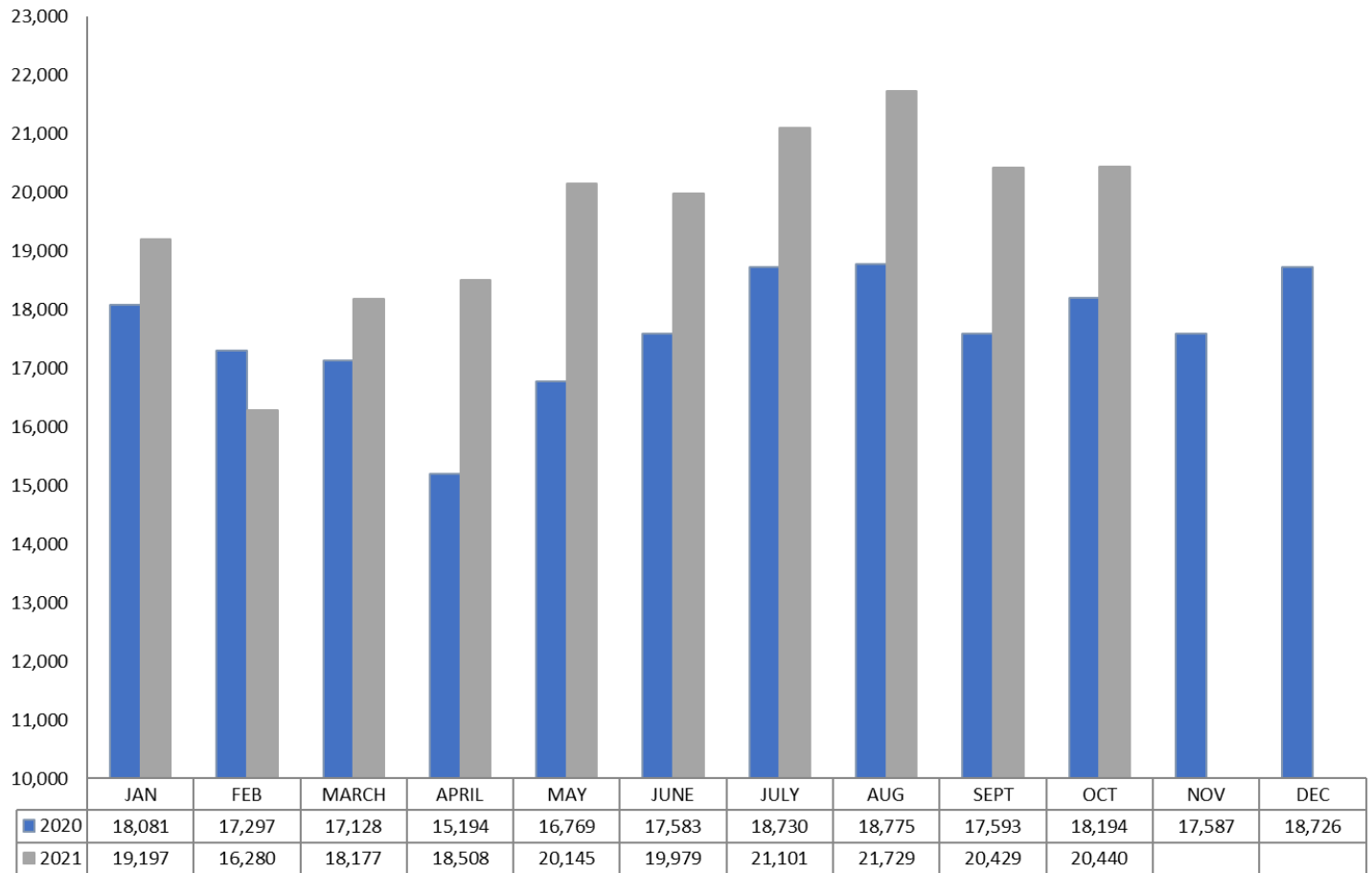
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CAD Incidents October 2021

Total number of CAD incidents entered for OCTOBER: 20,440

Number of CAD Incidents Per Month





Sacramento Regional Fire/EMS Communications Center

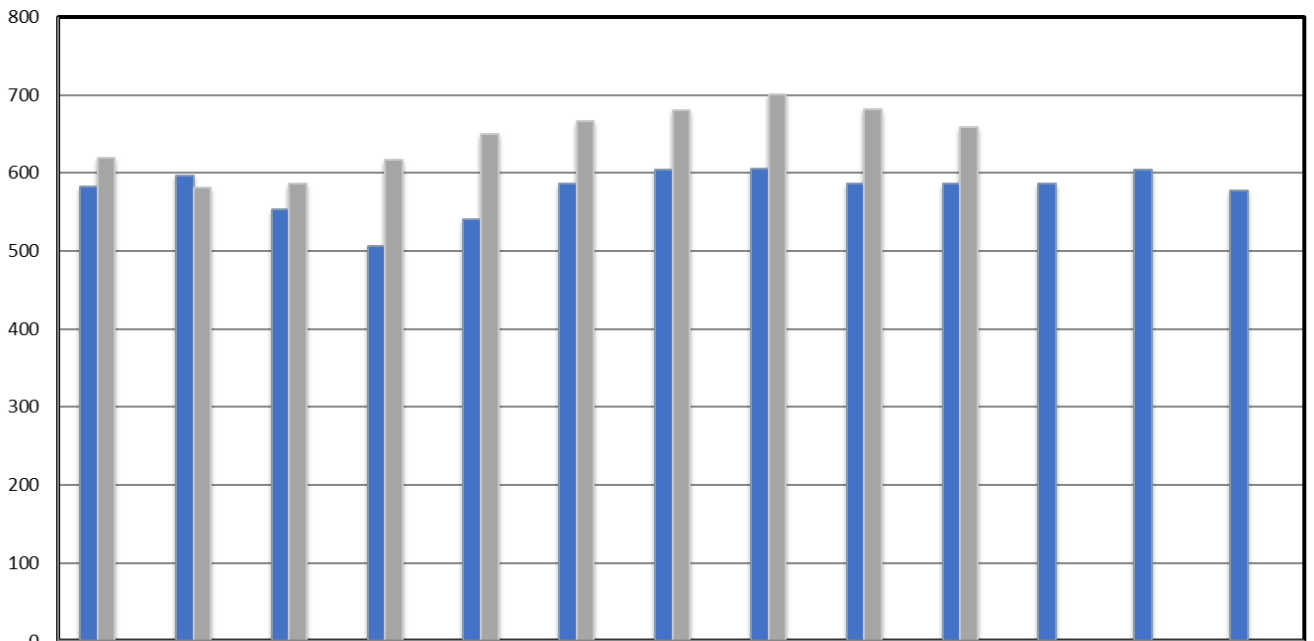
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CAD Incidents October 2021

Average number of CAD incidents entered per day for October: 659

Average Number of Incidents Per Day



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YEARLY AVERAGE
■ 2020	583	596	553	506	541	586	604	605	586	586	586	604	578
■ 2021	619	581	586	617	650	666	681	701	681	659			
■ % CHANGE	6.17%	-2.52%	5.97%	21.94%	20.15%	13.65%	12.69%	15.86%	16.21%	12.46%			



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**Executive Monthly Credit Card Usage Report
FY 21-22**

Reporting Month: September 2021

Last 4 of card	Last Name	Status	Credit Limit	Monthly Usage	Approvals		
					Employee	DD	ED
0827	Shmatovich	Open	\$ 5,000.00	\$ 1,327.26	^{DS} MS	^{DS} DH	^{DS} TB
0835	Vargo	Open	\$ 5,000.00	\$ 281.04	^{DS} LV	^{DS} DH	^{DS} TB
6115	Mackey	Open	\$ 1,500.00	\$ -			
9507	Bailey	Open	\$ 5,000.00	\$ 158.55	^{DS} TB	^{DS} DH	^{DS} TB
		Total:	\$ 16,500.00	\$ 1,766.85			

Monthly Activity: September 2021

New/Closed Accounts Added: None

Cards Reported Lost or Stolen: None

Disputed Transactions: None

Changes in Authorization Limits: None

Monthly Liability: \$16,500.00



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FY 21-22			
Total Monthly Credit Card Usage			
July	\$	5,809.44	January
August	\$	3,312.50	February
September	\$	1,766.85	March
October			April
November			May
December			June

I certify I have reviewed and approved the monthly credit card transactions and activity as reported. These are legitimate expenses incurred solely for the benefit of SRF ECC business. I also certify that no alcoholic beverages, tobacco products, gift cards or gift certificates were purchased.

DocuSigned by:

Ty Bailey
3A9025160EF64E1...

10/5/2021

Executive Director Signature

Date



Sacramento Regional Fire/EMS Communications Center

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FY 21/22 Budget to Actuals Report

Quarter End September 2021

Page 1 of 3

GL Account	Description	FY 21/22 Budget	Jul-21 Actual	Aug-21 Actual	Sep-21 Actual	FY 21/22 YTD Actual	FY 21/22 YTD Budget	YTD Variance Bud - Act	YTD Var % Bud - Act	Budget Remainder
EMPLOYEE-RELATED EXPENSES										
5010	Base Salaries and Wages	4,106,745	261,395	263,556	287,793	812,745	1,026,686	213,942	21%	3,294,000
5020	Overtime	209,000	38,399	64,288	78,516	181,203	52,250	(128,953)	(247%)	27,797
5030	Overtime - FLSA	124,331	5,166	4,006	4,138	13,310	31,083	17,772	57%	111,020
5040	Uniform Allowance	48,600	17,599	200	396	18,195	23,700	5,505	23%	30,405
5050	Night/Admin Shift Differential	78,831	3,495	5,815	4,497	13,807	19,788	5,981	30%	65,023
5055	Out-of-Class Pay	31,000	1,550	2,000	1,600	5,150	7,800	2,650	34%	25,850
5060	Longevity	27,950	2,150	2,150	2,150	6,450	6,750	300	4%	21,500
5065	On-Call Pay	55,050	3,775	4,200	4,425	12,400	13,775	1,375	10%	42,650
5115	Vacation Cash Out	50,000	1,868	0	3,258	5,126	32,000	26,874	84%	44,874
5120	Sick Leave	0	16,984	13,399	15,162	45,545	0	(45,545)	0%	(45,545)
5130	CTO Leave	0	172	0	0	172	0	(172)	0%	(172)
5140	Holiday Pay	200,841	10,032	29	9,374	19,435	50,210	30,775	61%	181,405
5220	Training Pay	43,200	1,356	1,372	688	3,416	10,800	7,384	68%	39,784
5310	Workers Compensation Insurance	70,000	5,119	5,119	5,119	15,358	17,500	2,142	12%	54,642
5410	FED ER Tax - Medicare	87,640	5,065	4,931	5,682	15,678	21,910	6,232	28%	71,962
5413	FED ER Tax - Social Security	1,000	0	0	0	0	250	250	100%	1,000
5420	State ER Tax - ETT	2,350	0	0	38	38	587	550	94%	2,312
5423	State ER Tax- UI-	30,000	0	0	1,277	1,277	7,500	6,223	83%	28,723
5510	Medical Insurance	905,257	65,418	65,031	62,133	192,582	226,314	33,733	15%	712,675
5520	Dental Insurance	85,189	6,386	5,759	5,919	18,064	21,297	3,233	15%	67,125
5530	Vision Insurance	8,323	604	545	559	1,709	2,081	372	18%	6,614
5610	Retirement Benefit Expense	1,282,205	100,188	96,948	99,856	296,992	320,551	23,559	7%	985,213
5611	Pension Adjustment-	0	0	0	0	0	0	0	0%	0
5620	OPEB Benefit Expense	608,059	23,546	23,546	23,546	70,638	152,015	81,377	54%	537,421
5625	Education Incentive	25,600	1,932	1,924	2,274	6,130	6,420	290	5%	19,470
5690	Other Salary and Benefit Expens	10,000	1,226	420	961	2,607	2,500	(107)	(4%)	7,393
TOTAL EMPLOYEE-RELATED EXPENSES		8,091,171	573,425	565,238	619,361	1,758,027	2,053,767	295,739	14%	6,333,141

GL Account	Description	FY 21/22 Budget	Jul-21 Actual	Aug-21 Actual	Sep-21 Actual	FY 21/22 YTD Actual	FY 21/22 YTD Budget	YTD Variance Bud - Act	YTD Var % Bud - Act	Budget Remainder
MATERIALS & SUPPLIES										
6010	Office Supplies	12,000	0	210	382	593	3,000	2,407	80%	11,407
6013	Office Supplies - Ink Cartridge	4,000	344	0	0	344	1,000	656	66%	3,656
6015	Equipment Rental	7,200	585	585	700	1,870	1,800	(70)	(4%)	5,330
6020	Postage	1,000	27	47	0	74	250	176	70%	926
6090	Other Materials and Supplies	12,000	749	721	769	2,239	3,000	761	25%	9,761
TOTAL MATERIALS & SUPPLIES		36,200	1,705	1,563	1,851	5,120	9,050	3,930	43%	31,081

GL Account	Description	FY 21/22 Budget	Jul-21 Actual	Aug-21 Actual	Sep-21 Actual	FY 21/22 YTD Actual	FY 21/22 YTD Budget	YTD Variance Bud - Act	YTD Var % Bud - Act	Budget Remainder
PROFESSIONAL SERVICES										
6110	Legal Services	240,000	13,000	6,849	12,353	32,201	60,000	27,799	46%	207,799
6115	Accounting and Audit Services	19,300	0	700	0	700	4,825	4,125	85%	18,600
6120	Actuary Services	25,000	0	0	0	0	6,250	6,250	100%	25,000
6125	Consulting Services	784,876	51,137	53,960	55,945	161,042	196,219	35,177	18%	623,835
6140	Technological Services	236,000	7,197	13,177	15,985	36,359	59,000	22,641	38%	199,641
6190	Other Professional Services	0	0	93	0	93	0	(93)	0%	(93)
TOTAL PROFESSIONAL SERVICES		1,305,176	71,334	74,779	84,283	230,395	326,294	95,900	29%	1,074,782



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GL Account	Description	FY 21/22 Budget	Jul-21 Actual	Aug-21 Actual	Sep-21 Actual	FY 21/22 YTD Actual	FY 21/22 YTD Budget	YTD Variance Bud - Act	YTD Var % Bud - Act	Budget Remainder
COMMUNICATION EQUIPMENT & SERVICES										
6220	Maintenance - Radios & Radio Equipment	32,930	0	0	0	0	8,233	8,233	100%	32,930
6221	Maintenance - Radio Consoles & Other	89,160	3,416	3,416	3,416	10,248	22,290	12,042	54%	78,912
6223	Radio - Backbone Subscription SRRCS	20,000	949	949	949	2,846	5,000	2,154	43%	17,154
6230	Communication Services	237,053	16,098	17,907	17,308	51,314	59,263	7,950	13%	185,739
6245	Maintenance - Tower Equipment	16,560	0	0	0	0	4,140	4,140	100%	16,560
6290	Other Communication Services and Equipment	40,252	3,458	136	123	3,717	10,063	6,346	63%	36,535
TOTAL COMMUNICATION EQUIPMENT & SERVICES		435,955	23,921	22,408	21,796	68,125	108,989	40,864	37%	367,831

GL Account	Description	FY 21/22 Budget	Jul-21 Actual	Aug-21 Actual	Sep-21 Actual	FY 21/22 YTD Actual	FY 21/22 YTD Budget	YTD Variance Bud - Act	YTD Var % Bud - Act	Budget Remainder
HW & SW MAINT										
6310	Hardware Maintenance - Equipment	41,605	0	0	0	0	10,401	10,401	100%	41,605
6315	Hardware Maintenance - Network	25,650	567	567	433	1,568	6,413	4,845	76%	24,082
6319	Hardware Maintenance Other	15,000	0	0	0	0	3,750	3,750	100%	15,000
6320	Software Maintenance - Applications	149,713	6,625	7,966	7,621	22,212	37,428	15,216	41%	127,500
6322	CAD Maintenance and Support/Northrop Grumman	423,128	58,445	58,445	58,445	175,336	105,782	(69,554)	(66%)	247,792
6323	Software Maintenance - GIS	76,364	5,700	5,700	7,329	18,728	19,091	363	2%	57,636
6330	Software Maintenance - Network	19,270	1,782	1,782	1,782	5,347	4,817	(529)	(11%)	13,923
6390	Other, Computer Services and Supplies	12,000	0	0	3,400	3,400	3,000	(400)	(13%)	8,600
TOTAL HW & SW MAINT		762,730	73,119	74,460	79,010	226,591	190,682	(35,908)	-19%	536,139

GL Account	Description	FY 21/22 Budget	Jul-21 Actual	Aug-21 Actual	Sep-21 Actual	FY 21/22 YTD Actual	FY 21/22 YTD Budget	YTD Variance Bud - Act	YTD Var % Bud - Act	Budget Remainder
FACILITIES & FLEET										
6410	Services - Landscaping	4,800	399	399	399	1,196	1,200	4	0%	3,604
6415	Maintenance - Building	20,000	0	0	15,897	15,897	5,000	(10,897)	(218%)	4,103
6260	Lease - CTC	78,000	6,348	6,348	6,348	19,044	19,500	456	2%	58,956
6420	Services - Custodial	40,000	3,000	3,000	3,200	9,200	10,000	800	8%	30,800
6421	Services - Center Security	480	0	0	0	0	120	120	100%	480
6425	Maintenance - HVAC	17,579	790	0	1,285	2,075	4,395	2,320	53%	15,504
6235	Maintenance - Power Supply	35,000	392	1,469	930	2,791	8,750	5,959	68%	32,210
6430	Services - Cable	3,108	172	172	172	517	777	260	33%	2,591
6435	Services - Pest Control	600	50	50	50	150	150	0	0%	450
6490	Other, Facilities and Fleet	12,924	160	445	624	1,229	3,231	2,002	62%	11,695
6510	Utilities - Electric	48,700	4,394	4,290	4,314	12,998	12,175	(823)	(7%)	35,702
6515	Utilities - Water	7,250	490	445	465	1,400	1,813	412	23%	5,850
6520	Utilities - Refuse Collection / Disposal	6,000	647	789	748	2,184	1,500	(684)	(46%)	3,816
6525	Utilities - Sewage Disposal Services	1,800	0	139	0	139	450	311	69%	1,661
6635	Services - Bottled Water	4,800	177	178	350	705	1,200	495	41%	4,095
6645	Services - Printing	2,000	61	153	455	668	500	(169)	(34%)	1,331
6650	Services - Shredding	2,000	799	0	0	799	500	(299)	(60%)	1,201
6652	Fleet - Maintenance	5,000	135	269	294	698	1,250	552	44%	4,302
6654	Fleet - Fuel	8,000	332	333	329	994	2,000	1,006	50%	7,006
6655	Insurance (Property and Fleet)	62,000	3,976	3,976	3,976	11,927	15,500	3,573	23%	50,073
6690	Other - Facility & Fleet Management	20,000	1,946	776	743	3,464	5,000	1,536	31%	16,536
TOTAL FACILITIES & FLEET		380,041	24,268	23,231	40,579	88,075	95,011	6,935	7%	291,966



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GL Account	Description	FY 21/22 Budget	Jul-21 Actual	Aug-21 Actual	Sep-21 Actual	FY 21/22 YTD Actual	FY 21/22 YTD Budget	YTD Variance Bud - Act	YTD Var % Bud - Act	Budget Remainder
RECRUITMENT, RETENTION & TRAINING										
6610	Recruitment	21,750	5,877	9,063	1,565	16,504	5,438	(11,067)	(204%)	5,246
6612	Employee Retention	6,500	1,338	46	55	1,439	1,625	186	11%	5,061
6615	Employee Education & Training	10,560	0	2,484	131	2,615	2,640	25	1%	7,945
6621	Air	0	(29)	0	0	(29)	0	29	0%	29
6622	Lodging	0	0	390	109	500	0	(500)	0%	(500)
6624	Parking	0	0	0	0	0	0	0	0%	0
6625	Membership Dues	1,390	0	0	0	0	348	348	100%	1,390
6626	Taxi, Uber, Mileage, Other	0	621	2,430	843	3,894	0	(3,894)	0%	(3,894)
6627	Per Diem	0	462	157	0	619	0	(619)	0%	(619)
6640	Uniform/Badges/Shirts	4,000	153	920	142	1,215	1,000	(215)	(21%)	2,785
6660	Operations Support	22,600	0	270	0	270	5,650	5,380	95%	22,330
6661	Administration Support	18,000	0	120	134	253	4,500	4,247	94%	17,747
TOTAL RECRUITMENT, RETENTION & TRAINING		84,800	8,422	15,880	2,979	27,280	21,201	(6,081)	-29%	57,519
GRAND TOTAL		11,096,070	776,194	777,559	849,859	2,403,613	2,804,994	401,380	14%	8,692,459



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FY 21/22 Budget to Actuals Report - CIP Quarter End September 2021

GL Account	Description	FY 21/22 Budget	Jul-21 Actual	Aug-21 Actual	Sep-21 Actual	FY 21/22 YTD Actual	FY 21/22 YTD Budget	YTD Variance Bud - Act	YTD Var % Bud - Act	Budget Remainder
Capital Improvement										
6997-021	CAD - Capital Improvement	183,975	0	99,691	0	99,691	45,994	(53,697)	(117%)	84,285
6997-022	DRC - Capital Improvement	74,000	0	0	0	0	18,501	18,501	100%	74,000
6997-023	Equipment - Capital Improvement	70,525	0	17,775	477	18,252	17,631	(621)	(4%)	52,273
6997-024	Facility - Capital Improvement	40,000	0	0	0	0	10,000	10,000	100%	40,000
6997-025	Hardware - Capital Improvement	23,000	0	0	0	0	5,750	5,750	100%	23,000
6997-026	Software - Capital Improvement	0	0	0	0	0	0	0	0%	0
6997-027	Technology - Capital Improvement	15,500	0	0	0	0	3,875	3,875	100%	15,500
Total Capital Improvement		407,000	-	117,466	477	117,943	101,751	(16,192)	-16%	289,057



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FY 21/22 Budget to Actuals Report - Lease Quarter End September 2021

GL Account	Description	FY 21/22 Budget	Jul-21 Actual	Aug-21 Actual	Sep-21 Actual	FY 21/22 YTD Actual	FY 21/22 YTD Budget	YTD Variance Bud - Act	YTD Var % Bud - Act	Budget Remainder
	LEASE									
6710	Umpqua Lease Interest	99,000	3,637	3,594	3,550	10,781	0	(10,781)	0%	88,219
2710	Umpqua Lease Current Portion	268,732	18,757	18,801	18,844	56,402	67,183	10,781	16%	212,330
	Total Lease	367,732	22,394	22,394	22,394	67,183	67,183	-	16%	300,549



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SRFECC Staff Report – November 3, 2021

Dispatcher Positions:

2 Dispatcher Vacancies
1 Supervisor Vacancy

Academy 21-2:

Academy 21-2 started on September 7th. On October 31st 8 of the 10 Dispatchers transitioned to the Call Taker Training Phase.

Academy 22-1:

Academy 22-1 has been approved with an anticipated start date of January 1st. We are conducting Panel Interviews on Friday, November 5th and have 9 candidates scheduled to interview. We currently have 2 candidates in the background check process. With only two candidates identified thus far, it will be very difficult to hit our hiring target of 10 for this Academy.

Recruitment Activity:

We continue to see a decline in terms of the number of candidates that apply for the 911 Dispatcher position and a decline in the quality of candidates. We increased our advertising on Indeed for 1 week to attract more candidates and our efforts have yielded 3x as many applicants. Those candidates are being reviewed and scheduled to complete the CritiCall Assessment.



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SRFECC Positions & Authorization Document (PAD) - Revised 11/01/2021			
FY 21/22			
Center Management			
Position	Authorized	Actual	Comments
Executive Director	1	1	
Operations Manager	1	1	
Deputy Director, Administration	1	1	
Executive Assistant	1	1	
Totals	4	4	
Operations Division			
Position	Authorized	Actual	Comments
Dispatcher Supervisor	7	6	
Dispatcher	35	33	
Annuitants	3	3	Extra Help
Totals	45	42	
Administration and IT Division			
Position	Authorized	Actual	Comments
Human Resource Manager	1	1	
CAD Administrator	1	1	
Telecommunications Engineer	1	1	
CAD/Radio Technician	1	1	
Office Specialist	1	0	
Accounting Specialist II	1	1	
Payroll & Benefits Administrator	1	1	
Totals	7	6	
Totals	56	52	



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SRFECC Projects Update – 11/9/2021

Project Number	Project Description	Operations Lead	IT/Admin Lead	Center Priority	Key Dates	Project Update
8000B	WestNet and AVD		Brad Dorsett Chuck Schuler Roman Kukharets	2	Q1 2022	11/3/2021: Pending AVD patch 11/9 to address stability, AVD3 update week of 11/15 to address timing and editor playback error. Peraton to address community code and directional street articulation solution. Fine time city VHF audio. 9/29/21: Currently stable. Reviewing recordings and identifying small issues.
	ACE Accreditation	Elizabeth Strong Julee Todd	Diane House	2	TBD	EMS Supervisor reviewing weekly. Expected plan in end of December 2021 when EMS Supervisor is back off the floor.
8000D	NG CommandPoint Hardware	Tara Poirier	Brad Dorsett	1	Q4 2021	11/3/21: DR server install is completed. CP software install at Admin is complete. Additional hardware still pending deliver. 9/29/21: DR servers installed at Metro. Commandpoint software installed on Academy computers.
8000	NG CAD CommandPoint CAD	Tara Poirier	Brad Dorsett	1	TBD	10/26/21: GIS Deliverable completed, waiting for Peraton to update data in CP/ Training sessions begin 11/1 9/29/21: Moving through project schedule. Software installed on Academy workstations. Waiting on GIS deliverable prior to training.
8003B	Kronos Upgrade - TeleStaff	Supervisors	Marissa Shmatovich Cierra Lewandowski	2	Q4 2021	11/3/21: Continued support from consultants 10/4/21: Telestaff Go live. 9/29/21: Completed training sessions, created training video for staff unable to attend.
	ACD – Automatic Call Distribution	Julee Todd	Roman Kukharets Diane House	1	Q2 2022	11/1/21: Updated quote with price reduction expected from AT&T. Will present to board during the December board meeting.
	Deccan LiveMUM and Barb		Diane House	1	Q4 2022	Grand awarded, working through sole sourcing.
9016	NextGen (NG) 911		Roman Kukharets Diane House	2	Q4 2022	10/28/21: AT&T onsite to reinstall their equipment in the correct rack. 8/4/21: Awaiting report confirming Site Survey is completed. 7/15/21 Site visit completed.
8005	SharePoint	Amy Wolfe	Diane House	3	Q1 2022	11/1/21: Amy will take over as the lead of the project. Migration from shared drive in progress.
	Audio Files - Move to OneDrive/SP	Amy Wolfe	Diane House	2	Q4 2021	Working through the workflow and requests. Email group set up.
9007A	OES Radius Mapping Plus		Roman Kukharets Diane House	3	Q4 2021	11/1 cutover postponed pending updated from CalOES. Added feature of Text FROM911, need Center deployment plan.
9003	Employee Handbook Update		Marissa Shmatovich	1	Q4 2021	Reviewed with Union and approved. Awaiting associated policy finalization.



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STAFF REPORT

DATE: November 9, 2021
TO: Board of Directors
FROM: Chia Vargo, Accounting Specialist II
PREPARED FOR: November 9, 2021
REFERENCE AGENDA: N/A
SUBJECT: FY2020 State Homeland Security Grant Update

EXECUTIVE SUMMARY

An application for grant funding in the amount of \$549,938 was submitted to the Sacramento County Office of Emergency Services (SacOES) for the FY2020 State Homeland Security Grant (SHSGP) Program on February 18, 2021, on behalf of the Sacramento Regional Fire/EMS Communications Center (Center), for the purpose of funding a computer-aided dispatch Live Move-Up Module (CAD LiveMUM).

LiveMUM is a real-time, dynamic software application enhancement that provides emergency dispatchers with automated move-up recommendations while simultaneously allowing the continuous monitoring and identification of coverage gaps, strengthening emergency communication capabilities and enhancing multi-jurisdictional all-hazards incident planning, response, and recovery capabilities.

The Center received a notice of award from SacOES on August 30, 2021 in the amount of \$549,938 which is expected to fully fund the project (CAD LiveMUM for \$373,750 and CAD Interface to LiveMUM for \$176,188).

During the September 14, 2021 board meeting, the Board approved the execution of the Subaward Agreement with SacOES as well as amended the FY2021/2022 Final Budget to reflect the grant award.

The performance period will run from September 1, 2020 through December 31, 2022.

FISCAL IMPACT

The grant award has been added to the FY2021/2022 final budget. There is no match requirement.

MILESTONES TASKS & TIMELINE

- Quarter 1 (September 1, 2021 – November 30, 2021)
 - Submit Sole Source request to SacOES
- Quarter 2 (December 1, 2021 – February 28, 2022)
 - Complete procurement process, sign contracts and issue PO
- Quarter 3 (March 1, 2022 – May 31, 2022)
 - Complete installation of LiveMUM product
- Quarter 5 (September 1, 2022 – October 31, 2022)
 - Complete installation of CAD interface product
- Quarter 6 (November 1, 2022 – December 1, 2022)
 - Complete staff training
 - Submit all final invoicing for project closeout



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NEXT MONTH'S PLANNED ACTIVITY

- Anticipate approval of sole source justification
- Once sole source is approved, execute contract with Deccan International
- Receive performance bond from Deccan
- Provide ACH information for reimbursement to SacOES

COMPLETED ACTIVITY

- September 2021:
 - Approval of Resolution 3-21 FY 21/22 First Budget Amendment
 - Kickoff meeting with Grants Team
 - Open new bank account, Grant - Restricted, to separate grant funds from operation funds
 - Other items completed are: Payee Data form completed for Sacramento County

Respectfully submitted,
Chia Vargo