



Todd Harms
Fire Chief

Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite 200 · Mather, California 95655 · Phone (916) 859-4300 · Fax (916) 859-3700

Matt Kelly
Board President
Division 7

Cynthia Saylor
Board Vice President
Division 1

D'Elman Clark
Board Secretary
Division 6

Grant Goold
Board Member
Division 2

Randy Orzalli
Board Member
Division 3

Ted Wood
Board Member
Division 4

Jennifer Sheetz
Board Member
Division 5

Gay Jones
Board Member
Division 8

Walt White
Board Member
Division 9

BOARD OF DIRECTORS - REGULAR MEETING Thursday, February 25, 2021 – 6:00 PM

Held Remotely Via Zoom
Phone: (669) 900-6833
Webinar ID: 985 8705 2082 #
Passcode: 812 027 697 #

The mission of the Sacramento Metropolitan Fire District is to provide professional and compassionate protection, education and service to our community.

The Governor has declared a State of Emergency to exist in California as a result of the threat of COVID-19 (aka the "Coronavirus"). The Governor issued Executive Order N-25-20 and N-29-20, which directs Californians to follow public health directives including canceling large gatherings. The Executive Order also allows local legislative bodies to hold meetings via conference calls while still satisfying state transparency requirements.

The Governor has also issued Executive Order N-33-20, prohibiting people from leaving their homes or places of residence except to access necessary supplies and services or to engage in specified critical infrastructure employment.

The Public's health and well-being are the top priority for the Board of Directors of the Sacramento Metropolitan Fire District and you are urged to take all appropriate health safety precautions. To facilitate this process, the meeting of the Board will be available via Zoom at the phone number listed above. If you prefer viewing the meeting via the Zoom Application, please contact Board Clerk Penilla via email at the address listed below.

Note: The meeting is being held solely by remote means and will be made accessible to members of the public seeking to attend and address the Board solely through the phone number set forth above, except that members of the public seeking to attend and to address the Board who require reasonable accommodations to access the meeting, based on disability or other reasons, should contact the following person at least forty-eight (48) hours in advance of a Regular meeting to make arrangements for such reasonable accommodations:

Melissa Penilla
Board Clerk
(916) 859-4305
Penilla.melissa@metrofire.ca.gov

The Board will convene in open session at 6:00 p.m.

Serving Sacramento and Placer Counties



Sacramento Metropolitan Fire District

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REGULAR BOARD MEETING AGENDA

THURSDAY, FEBRUARY 25, 2021

CALL TO ORDER

PLEDGE TO FLAG

METRO CABLE ANNOUNCEMENT

The Open Session Meeting is videotaped for cablecast on Metro Cable 14. Replay on Monday, March 1st at 6:00 pm and Wednesday, March 3rd at 2:00 pm on Channel 14; Webcast at www.sacmetrocable.tv.

PUBLIC OPPORTUNITY TO DISCUSS MATTERS OF PUBLIC INTEREST WITHIN DISTRICT JURISDICTION INCLUDING ITEMS ON OR NOT ON AGENDA

The Board of Directors of the Sacramento Metropolitan Fire District appreciates and encourages public interest and welcomes questions and opinions at its meetings. Public members desiring to address the Board are requested to first be recognized by the presiding officer and identify themselves for the record. The presiding officer may in the interest of time and good order limit the number of public member presentations. Speakers' comments will be limited to three minutes (Per Section 31 of the Board of Directors Policies and Procedures).

In accordance with Section 31 of the Board of Directors Policies and Procedures, members of the Public requesting their written comments be read into the meeting record must be present or have a representative present to read their comments during the time allotted.

CONSENT ITEMS

Matters of routine approval including but not limited to action summary minutes, referral of issues to committee, committee referrals to the full Board, items that require yearly approval, declaration of surplus equipment, and other consent matters. Consent Agenda is acted upon as one unit unless a Board member requests separate discussion and/or action.

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CONSENT ITEMS	
1. Action Summary Minutes	5
Recommendation: Approve the Action Summary Minutes for the Regular Board meeting of February 11, 2021.	
2. Purchase Approval – Draft Commander 3000	9
Recommendation: Approve the purchase of the Draft Commander 3000 from Weis Fire & Safety Equipment, LLC.	
3. Notice of Award – RFP 20-11 CRRD Inspection Billing Services	10
Recommendation: Approve the contract award to Wittman Enterprises and authorize the Fire Chief to execute the agreement in accordance with RFP 20-11.	

CLOSED SESSION

1. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION –

*

Pursuant to California Government Code Section 54956.9(d)(1): One case

Case No. 34-2020-00286706-CU-BC-GDS

Medic Ambulance Service, Inc. v. Sacramento Metropolitan Fire District



Sacramento Metropolitan Fire District

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REGULAR BOARD MEETING AGENDA

THURSDAY, FEBRUARY 25, 2021

REPORT OUT FROM CLOSED SESSION

PRESENTATION ITEMS

- | | |
|---|-----------|
| 1. Fiscal Year 2019/20 Comprehensive Annual Financial Report (CAFR)
<i>(Amanda Thomas, Chief Financial Officer and Ingrid Sheipline, CPA)</i> | 11 |
| A. Comprehensive Annual Financial Report (CAFR) | 13 |
| **PDF Separate Attachment | |
| Recommendation: Receive Presentation. No action required. | |
| B. Compliance Report | 14 |
| Recommendation: Receive Presentation. No action required. | |
| C. Appropriations Limit Testing | 25 |
| Recommendation: Receive Presentation. No action required. | |
| D. Governance Letter | 28 |
| Recommendation: Receive Presentation. No action required. | |
| 2. 2020 Community Annual Report (CAR) and 2019 GFOA Award
<i>(Amanda Thomas, Chief Financial Officer)</i> | 32 |
| Recommendation: Receive presentation, no action required. | |

ACTION ITEMS

- | | |
|--|-----------|
| 1. California Senate Bill 1205 Compliance Report
<i>(Deputy Fire Marshal Fields and Supervising Inspector Schmidt)</i> | 50 |
| Recommendation: Adopt a Resolution acknowledging receipt of the annual report regarding the inspection of public and private schools and certain residential occupancies for CY 2020. | |

REPORTS

1. **PRESIDENT'S REPORT**—*(President Kelly)*
2. **FIRE CHIEF'S REPORT**—*(Chief Harms)*
OPERATIONS' REPORT – *(Deputy Chief Mitchell)*
3. **SMFD – FIREFIGHTERS LOCAL 522 REPORT**
4. **COMMITTEE AND DELEGATE REPORTS**
All Committee Meetings will be held at the Sacramento Metropolitan Fire District Board Room, 10545 Armstrong Avenue, Mather, California unless otherwise specified.
 - A. **Executive Committee** – *(President Kelly)*
Report Out: TBD
 - B. **Communications Center JPA** – *(DC Wagaman)*
Next Meeting: March 9, 2021 at 9:00 AM
 - C. **California Fire & Rescue Training JPA** – *(Chief Harms)*
Next Meeting: April 15, 2021 at 4:00 PM
Location: Virtually due to COVID restrictions



Sacramento Metropolitan Fire District

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REGULAR BOARD MEETING AGENDA

THURSDAY, FEBRUARY 25, 2021

D. Finance and Audit Committee – (Director Orzalli)

Report Out: February 25, 2021 at 5:00 PM

Next Meeting: March 25, 2021 at TBD

E. Policy Committee – (Director Goold)

Next Meeting: March 11, 2021 at TBD

BOARD MEMBER QUESTIONS AND COMMENTS

ADJOURNMENT

NEXT BOARD MEETING(S):

Unless specified differently, all meetings of the Board are held at Sacramento Metropolitan Fire District, 10545 Armstrong Avenue, Mather, CA

- Next Board Meeting – March 11, 2021 at 6:00 PM

The following action and presentation items are scheduled for the next board meeting agenda. Board members are requested to identify additional action or presentation items they desire to be scheduled on the agenda.

ANTICIPATED AGENDA ITEMS: FY 2020/21 Mid-Year Budget

Posted on February 22, 2021

A handwritten signature in blue ink that reads "Melissa Penilla".

Melissa Penilla, Clerk of the Board

* No written report

** ~~PDF~~ Separate Attachment

DISABILITY INFORMATION:

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Clerk of the Board at (916) 859-4305. Notification at least 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.



TODD HARMS
Fire Chief

Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite 200 · Mather, CA 95655 · Phone (916) 859-4300 · Fax (916) 859-3702

ACTION SUMMARY MINUTES – REGULAR MEETING

BOARD OF DIRECTORS SACRAMENTO METROPOLITAN FIRE DISTRICT Thursday, February 11, 2021 Held Remotely Via Zoom

CALL TO ORDER

The meeting was called to order at 6:00 pm by President Kelly. Board members present: Clark, Goold, Jones, Kelly, Orzalli, Sailors, Sheetz, Wood, and White. Board members absent: None. Staff present: Chief Harms, General Counsel Lavra, and Clerk Penilla.

PUBLIC COMMENT: None

CONSENT ITEMS

Action: Moved by Jones, seconded by Clark, and carried unanimously by members present to adopt the Consent Calendar as follows:

1. Action Summary Minutes

Recommendation: Approve the Action Summary Minutes for the Regular Board meeting of January 28, 2021.

Action: Approved Action Summary Minutes.

REPORTS

1. PRESIDENT'S REPORT: No report.

2. FIRE CHIEF'S REPORT:

Reassignments

Captain Scott Shield has been selected to fill the EMS Day Captain assignment, effective 2/9.

Meetings

2/2 Assisted Cosumnes Fire with their Deputy Chief interviews

2/3, Several members attended Sacramento Sheriff Officer Deputy Gibson Funeral

2/4, CA Metro Fire Chiefs monthly meeting facilitated by Metro Fire

2/6, Celebration of Life for Don Olson

2/9, Mid-year budget review

Lastly, thank you to everyone who helped with Fill the Boot for Burns this weekend. The event raised a little over \$175,000 for burn treatment and burn recovery programs. Chief Harms was able to raise approximately \$7,000 making him the challenge winner. Congratulations to Chief White for coming in third place.

OPERATIONS REPORT

Deputy Chief Mitchell reports on some recent training, River and Flood Offerings Course #1 completed yesterday. ARFF Training starts at end of February at McClellan this is offered free of charge since we store their prop at Station 115.

DC Mitchell shared we currently have 1 member off work due to a positive COVID test. However, there were several days last week where zero members were off work awaiting results o, which is much better than what we have seen. There have been a total of 111 members who tested positive since beginning. We will continue to operate the vaccination POD for the second round of vaccination dosage.

Lastly, he shared statistics since the last Board Meeting. Metro Fire responded to 3,483 EMS dispatches and 1,926 transports. In total, we responded to 3,652 calls, with 12 working fires, and five of those being in Metro Fire's jurisdiction. The busiest engine company was E41 with 162 responses, and the busiest medic company was M224 with 170 responses.

3. SMFD – FIREFIGHTERS LOCAL 522 REPORT:

Captain McGoldrick thanked all those who supported the Boot Drive, it was a tremendous success!

He recently visited Station 61, and spoke to the paramedics in the training program. They are energized and doing very well as they enter week four.

4. COMMITTEE AND DELEGATE REPORTS

All Committee Meetings will be held at the Sacramento Metropolitan Fire District Board Room, 10545 Armstrong Avenue, Mather, California unless otherwise specified.

A. Executive Committee – (President Kelly)

Report Out: TBD

B. Communications Center JPA – (DC Wagaman)

Report Out: February 9, 2021 at 9:00 AM

Deputy Chief Wagaman shared the JPA recently settled a grievance with Local 150 and 856 pertaining to a healthcare pool fund. Also, the UPS battery replacement went well. The system was down for four hours to allow for this replacement, however the disaster recovery site functioned very well, and they took 114 calls during the down time. The next academy is scheduled for March 8th and will have seven candidates.

Next Meeting: March 9, 2021 at 9:00 AM

C. California Fire & Rescue Training JPA – (Chief Harms)

Next Meeting: April 15, 2021 at 4:00 PM

Location: Virtually due to COVID restrictions

D. Finance and Audit Committee – (Director Orzalli)

Next Meeting: February 25, 2021 at TBD

- E. **Policy Committee – (Director Goold)**
Report Out: February 11, 2021 at 5:30 PM
The Committee met earlier this evening and reviewed the new laws affecting the FMLA Policy. They recommended the Policy be reviewed by the full Board during the next regular meeting.
Next Meeting: March 11, 2021 at TBD

BOARD MEMBER QUESTIONS AND COMMENTS

Director Goold thanked the leadership of Citrus Heights for welcoming the Boot Drive once again into the community. It was great being able to drive by and make donations benefitting the Burn Institute.

Director Jones shared that LAFCo welcomed two new members Sean Lololee from the City of Sacramento, and Rich Desmond from the County of Sacramento.

Director Wood echoed the comments of Director Goold and wishes everyone a safe holiday weekend.

Director White congratulated Chief Harms on his win for the Chief's Challenge at Fill-the-Boot. Chief White was proud to take third place, with a slight win over Sacramento City Fire. He is proud that Chief Harms raised the bar since becoming the Fire Chief, it now takes a significant amount of donations to win the Chief's Challenge and it all benefits a great cause.

Director Clark congratulated Chief Harms and Chief White for their success in the Chief's Challenge! He also thanked the Central Labor Counsel for their \$500 donation to the Fill-the-Boot. Lastly, he is glad to see the downward trend with COVID-19 numbers.

Director Kelly echoed comments congratulating Chief Harms in the Chief's Challenge.

Director Orzalli also congratulated Chief Harms. He sends a special thanks to Art Hong for his assistance during the last Board Meeting. Despite his technical difficulties during the meeting, he appreciated the Board carrying the action item related to Mr. Warren's public comment.

Taken out of order, the Board recessed to Closed Session at 6:13 pm.

CLOSED SESSION

1. Pursuant to California Government Code Section 54956.9 (a) - One matter of Workers Compensation Compromise and Release.
 - A. Christopher Anaya and the Sacramento Metropolitan Fire District
Claim # SMDI- 549936 – Workers Compensation Settlement Authority
Colin Connor of Lenahan, Lee, Slater, Pearse & Majernik, LLP

Action: On a motion by Jones, seconded by Wood, and carried unanimously by members present to give the District's third party negotiator settlement authority.

The Board reconvened to Open Session at 6:25 pm.

ADJOURNMENT

The meeting was adjourned at 6:38 pm with a moment of silence honoring Captain Lobsitz who passed away on February 9th.

Matt Kelly, President

D'Elman Clark, Secretary

Melissa Penilla, Board Clerk



TODD HARMS
Fire Chief

Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite 200 • Mather, CA 95655 • Phone (916) 859-4300 • Fax (916) 859-3702

DATE: February 25, 2021
TO: Board of Directors
SUBJECT: Purchase Approval – Draft Commander 3000

TOPIC

Staff seeks Board approval for the purchase of a 2021 Draft Commander 3000 from Weis Fire & Safety Equipment, LLC.

SUMMARY

In 2018 the District put out a request for information for a Mobile Fire Pump Training/Testing Unit (RFI 1015): only two of these types of apparatus are on the market. The Operations and Fleet Divisions evaluated both of these two mobile pump testing/training units, The Draft Commander 3000 from Weis Fire & Safety, and the Pump Pod from Pump Pod USA. The District chose to purchase the Pump Pod as the unit was built for training and not testing, and that was what was needed at the time.

The District now needs a mobile testing unit and has chosen the Draft Commander 3000 from Weis Fire & Safety Equipment, LLC. They are the only vendor we have found that builds a dedicated portable fire pump testing unit, and they successfully demonstrated its capabilities in 2018.

DISCUSSION

This piece of equipment will be located at the District's Fleet location to provide staff with the ability to perform apparatus pump tests at its primary repair location.

FISCAL IMPACT

The total cost of the purchase for the Draft Commander 3000 is \$112,041.68. The funds for this purchase are included in the FY 2020/21 Final Budget.

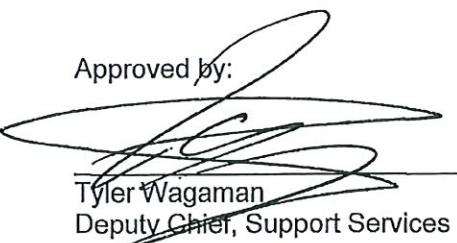
RECOMMENDATION

Staff respectfully recommends the Board approve the purchase of the Draft Commander 3000 from Weis Fire & Safety Equipment, LLC.

Submitted by:


Shea Pursell
Fleet Manager

Approved by:


Tyler Wagaman
Deputy Chief, Support Services



Sacramento Metropolitan Fire District

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TODD HARMS
Fire Chief

DATE: February 25, 2021

TO: Board of Directors

SUBJECT: Notice of Award – RFP 20-11 Community Risk Reduction Division (CRRD) Inspection Billing Services.

BACKGROUND

Ordinance 2015-02 establishing cost recovery for the Community Risk Reduction Division (CRRD) was approved and adopted by the Board on June 23, 2016 detailing all cost recovery fees. Some cost recovery items include: fire and life safety inspections, false alarms, and weed abatement. The District provides fire and life safety inspections to State-mandated and high-hazard occupancies, responds to alarms later determined as false, and mitigates vegetation hazards with weed abatement. On average, CRRD generates 5,000-10,000 billable items per calendar year, depending on current staffing levels.

DISCUSSION

Staff issued Request for Proposal (RFP) 20-11 Community Risk Reduction Division (CRRD) Inspection Billing Services on October 14, 2020 to solicit a qualified company to work with Metro Fire's Community Risk Reduction Division (CRRD) on the invoicing, recording, monitoring, and managing of inspection, false alarm, and weed abatement billing. A public proposal opening was conducted on November 13, 2020 and 2 proposals were received in response to the RFP. The Evaluation Committee reviewed and scored all proposals in accordance with the evaluation criteria outlined in the RFP. Final scoring results are as follows:

Wittman Enterprises	79.13%
Fire Recovery USA	64%

Staff desires to issue a contract award to the highest ranked proposer, Wittman Enterprises.

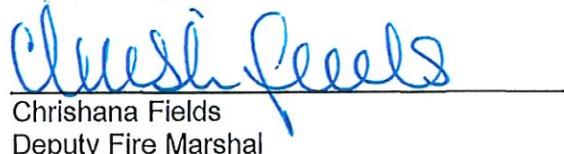
FISCAL IMPACT

This award would authorize a 1 year contract with two optional 12-month renewals. The proposed cost for the requested services is a fee of 7% of net collected dollars, which is on average \$44,657.69. Funds for this expense have been allocated in FY 21-22 budget.

RECOMMENDATION

Staff recommends that the Board approve the contract award to Wittman Enterprises and authorize the Fire Chief or his designee to execute a professional services agreement in accordance with the terms and conditions of RFP 20-11.

Submitted by:


Chrishana Fields
Deputy Fire Marshal


Greg Casentini
Deputy Chief, Administration



TODD HARMS
Fire Chief

Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite 200 · Mather, CA 95655 · Phone (916) 859-4300 · Fax (916) 859-3702

DATE: February 25, 2021

TO: Board of Directors

SUBJECT: FY 2019/20 Comprehensive Annual Financial Report (CAFR) and Accompanying Audit Reports

SUMMARY

The comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2020 and the accompanying audit reports have been completed and are now ready for presentation to the Board for review and acceptance.

DISCUSSION

The Finance Division, with the assistance of other Divisions, annually prepares Metro Fire's CAFR which is a thorough and detailed presentation of Metro Fire's financial condition. This year's CAFR will again be submitted to the Government Finance Officers Association (GFOA) for consideration in its *Certificate of Achievement for Excellence in Financial Reporting* award program, and staff is confident that Metro Fire will be awarded the certificate for the seventh consecutive time.

The CAFR has been audited by Metro Fire's independent auditors, Richardson and Company, and has received a clean opinion. Along with the financial audit, the auditors performed an audit of Metro Fire's compliance with grant laws and regulations and determined we have complied in all material respects. The auditors did not identify any material weakness in our internal controls.

The following reports and letter are included in the Board packets and will be discussed by our independent auditors:

- Comprehensive Annual Financial Report (with Independent Auditor's Report)
- Compliance Report
 - Report on Internal Control over Financial Reporting
 - Single Audit Report
- Report on Appropriations Limit Testing
- Governance Letter

FISCAL IMPACT

There is no direct fiscal impact of accepting the auditor's reports.

RECOMMENDATION

Staff recommends that the Board accept the reports.

Submitted by:



Amanda Thomas
Chief Financial Officer

Approved by:



Greg Casentini
Deputy Chief, Administration



Sacramento Metropolitan Fire District

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REGULAR BOARD MEETING AGENDA

THURSDAY, FEBRUARY 25, 2021

PRESENTATION ITEM NO. 1

Fiscal Year 2019/20 Comprehensive Annual Financial Report

A. Comprehensive Annual Financial Report (CAFR)

**[PDF](#) Separate Attachment

SACRAMENTO METROPOLITAN FIRE DISTRICT

COMPLIANCE REPORTS

June 30, 2020

SACRAMENTO METROPOLITAN FIRE DISTRICT

COMPLIANCE REPORTS

June 30, 2020

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Schedule of Findings and Questioned Costs.....	6
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550 Howe Avenue, Suite 210
Sacramento, California 95825

Telephone: (916) 564-8727
FAX: (916) 564-8728

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*

Board of Directors
Sacramento Metropolitan Fire District
Sacramento, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, of the Sacramento Metropolitan Fire District (Metro Fire), as of and for the year ended June 30, 2020, and the related notes to the financial statements which collectively comprise Metro Fire's basic financial statements, and have issued our report thereon dated January 22, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Metro Fire'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Metro Fire's internal control. Accordingly, we do not express an opinion on the effectiveness of Metro Fire'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 entity'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 over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Board of Directors
Sacramento Metropolitan Fire District

Compliance and Other Matters

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

Purpose of this Report

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

Richardson & Company, LLP

January 22, 2021



550 Howe Avenue, Suite 210
Sacramento, California 95825

Telephone: (916) 564-8727
FAX: (916) 564-8728

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

Board of Directors
Sacramento Metropolitan Fire District
Sacramento, California

Report on Compliance for Each Major Federal Program

We have audited the Sacramento Metropolitan Fire District's (Metro Fire) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Metro Fire's major federal programs for year ended June 30, 2020. Metro Fire's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Metro Fire's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Metro Fire's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Metro Fire's compliance.

To the Board of Directors
Sacramento, California

Opinion on Each Major Federal Program

In our opinion, Metro Fire complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

Management of Metro Fire is responsible for establishing and maintaining effective internal control over compliance with the type of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Metro Fire's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Metro Fire, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Metro Fire's basic financial statements. We issued our report thereon dated January 22, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Metro Fire's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally

To the Board of Directors
Sacramento, California

accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Richardson & Company, LLP

January 22, 2021

SACRAMENTO METROPOLITAN FIRE DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2020

A. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

- | | |
|---|------------|
| 1. Type of auditor's report issued: | Unmodified |
| 2. Internal controls over financial reporting:
a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None noted |
| 3. Noncompliance material to financial statements under <i>Government Auditing Standards</i> noted? | No |

Federal Awards

- | | |
|---|---------------|
| 1. Internal control over major programs:
a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None reported |
| 2. Type of auditor's report issued on compliance for major programs: | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? | No |
| 4. Identification of major programs: | |

CFDA Number

Name of Federal Program

97.044

Assistance to Firefighters

- | | |
|---|-----------|
| 5. Dollar Threshold used to distinguish between Type A and Type B programs? | \$750,000 |
| 6. Auditee qualified as a low-risk auditee under 2 CFR Section 200.516(a)? | No |

SACRAMENTO METROPOLITAN FIRE DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

For the Year Ended June 30, 2020

B. CURRENT YEAR FINDINGS – FINANCIAL STATEMENT AUDIT

None

C. CURENT YEAR FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD
PROGRAMS AUDIT

COMPLIANCE

None

INTERNAL CONTROL OVER COMPLIANCE

None

D. PRIOR YEAR FINDINGS

None

SACRAMENTO METROPOLITAN FIRE DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

<u>Federal Grantor/Pass-through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Idenfyng Number</u>	<u>Expenditures</u>
<u>U.S. Department of Homeland Security - Direct Program</u>			
Assistance to Firefighters Grant - AFG17	97.044	EMW-2017-FR-00449	\$ 3,450,000
Assistance to Firefighters Grant - AFG18	97.044	EMW-2018-FO-06071	<u>147,409</u>
			<u>3,597,409</u>
<u>U.S. Department of Homeland Security</u>			
Passed-through the State of California, Emergency Management Agency and the County of Sacramento, Office of Emergency Services			
Homeland Security Grant Program - SHSGP18	97.067	2018-054 / WB00038635	106,109
Homeland Security Grant Program - SHSGP19	97.067	2019-035 / WB00039586	<u>18,713</u>
			<u>124,822</u>
TOTAL FEDERAL AWARDS			<u>\$ 3,722,231</u>

See accompanying notes to schedule of expenditures of federal awards.

SACRAMENTO METROPOLITAN FIRE DISTRICT

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2020

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the Sacramento Metropolitan Fire District (Metro Fire) under programs of the federal government for the year ended June 30, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the Metro Fire's operations, it is not intended to be and does not present the financial position, changes in net position, or cash flows of Metro Fire.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenses reported on the Schedule are reported on the modified accrual basis of accounting. Such expenses are recognized following the cost principles contained in the Uniform Guidance and/or OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenses are not allowable or are limited as to reimbursement.

NOTE 3 – PROGRAM COSTS/MATCHING CONTRIBUTIONS

The amounts shown as current year expenses represent only the (federal/state/local) grant portion of the program costs. Entire program costs, including the Metro Fire's portion, may be more than shown.

NOTE 4 – NONCASH AWARDS

No noncash awards existed in the current year.

NOTE 5 – INDIRECT COSTS

Metro Fire did not elect to charge indirect costs to its federal programs using the 10% de minimis indirect cost rate as allowed under the Uniform Guidance. Indirect costs are charged to the programs using a number allocation basis including square footage of buildings, payroll time studies and direct costs.

NOTE 6 – SUBRECIPIENTS

There were no subrecipients of Metro Fire's programs during the year ended June 30, 2020. Metro Fire had eight Regional Partners that were beneficiaries of the Assistance to Firefighters Grant - AFG17.



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Sacramento, California 95825
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FAX: (916) 564-8728

INDEPENDENT ACCOUNTANTS' REPORT ON AGREED-UPON PROCEDURES
APPLIED TO APPROPRIATIONS LIMIT TESTING

To the Board of Directors
Sacramento Metropolitan Fire District
Sacramento, California

We have performed the procedures enumerated below to the accompanying calculation of the Appropriations Limit of the Sacramento Metropolitan Fire District (the District) for the year ended June 30, 2020. These procedures, which were agreed to by the Sacramento Metropolitan Fire District and the League of California Cities (as presented in the publication entitled *Agreed-Upon Procedures applied to the Appropriations Limitation Prescribed by Article XIII-B of the California Constitution*) were performed solely to assist the Sacramento Metropolitan Fire District in meeting the requirements of Section 1.5 of Article XIIIIB of the California Constitution. The District's management is responsible for the Appropriations Limit calculation. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and our findings were as follows:

1. We obtained the District's calculation of the fiscal year 2019/2020 Appropriations Limit and compared the limit and annual adjustment factors included in the calculation to the limit and annual adjustment factors that were adopted by resolution of the Board of Directors.

Finding: No exceptions were noted as a result of our procedures.

2. We compared the methodology used to determine the cost of living adjustment component to Article XIIIIB, which states that the District may annually adjust the component for either the change in California per capita personal income or, the percentage change in the District's assessed valuation which is attributable to non-residential new construction. We recalculated the factor based on the above information.

Finding: No exceptions were noted as a result of our procedures.

3. We compared the methodology used to determine the population adjustment component to Article XIIIIB which states that the District may annually choose to adjust the component for either the change in population in the County in which the District is located, or the change in population within the unincorporated area of the County in which the District is located. We recalculated the factor based on the above information.

Finding: No exceptions were noted as a result of our procedures.

4. We compared the prior year Appropriations Limit presented in the accompanying Appropriations Limit Calculation to the prior year Appropriations Limit adopted by the Board of Directors for the prior year.

Finding: No exceptions were noted as a result of our procedures.

5. We recalculated the fiscal year 2019/2020 Appropriations Limit by multiplying the product of the two above factors by the prior year Appropriations limit.

Finding: No exceptions were noted as a result of our procedures.

6. We compared the District's budgeted and actual revenues to the computed Appropriations Limit for fiscal year 2019/2020.

Finding: No exceptions were noted as a result of our procedures.

We were not engaged to, and did not perform an audit, the objective of which would be the expression of an opinion on the accompanying Appropriations Limit Calculation. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the Appropriations Limit for the base year, as defined by *Article XIII-B* of the California Constitution.

This report is intended solely for the use of the Board of Directors and management of the District and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Richardson & Company, LLP

January 22, 2021

APPENDIX A

SACRAMENTO METROPOLITAN FIRE DISTRICT APPROPRIATION LIMIT CALCULATION Year Ended June 30, 2020

APPROPRIATION LIMIT

ADOPTED BY DISTRICT:

Recorded in Final 2019/2020 Budget	\$ 356,773,962
------------------------------------	----------------

APPROPRIATION LIMIT

COMPUTATION PER REVIEW:

2018/2019 Appropriation Limit	\$ 341,023,811
Cost of Living Factor:	
Change in California per capita income	1.0385
Population Adjustment Factor:	
Population change in Sacramento and Placer Counties	<u>1.0074</u>
Auditor computed limitation	<u>356,773,962</u>
Variance	<u><u>\$ 0</u></u>



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GOVERNANCE LETTER

To the Board of Directors
Sacramento Metropolitan Fire District
Sacramento, California

We have audited the financial statements of the governmental activities and the major funds and aggregate remaining funds of the Sacramento Metropolitan Fire District (the District), for the year ended June 30, 2020, and have issued our report thereon dated January 22, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as information related to the planned scope and timing of the audit. We communicated such information to you in our engagement letter dated February 24, 2017. Professional standards require that we provide you with the following information related to our audit.

Our Responsibilities under U.S. Generally Accepted Auditing Standards, *Government Auditing Standards* and the Uniform Guidance

As stated in our engagement letter dated February 24, 2017 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.

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, 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. Also in accordance with the Uniform Guidance, we examined, on a test basis, evidence about the District's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on the District's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the District's compliance with those requirements.

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 will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit includes 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 audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (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 noted no internal control weaknesses during our audit.

We performed the audit according to the planned scope previously communicated to you in our engagement letter dated February 24, 2017.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year. We noted no transactions entered into by the District 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 were used in the following areas:

1. Inventory Valuations: While the District has taken physical inventories to verify quantities, the dollar values assigned to the quantities, especially those assigned to the helicopter inventory, are estimated values.
2. Depreciable Lives and Methods: The depreciable lives and methods used for capital assets affects the amount of depreciation expense that is recorded and are based on the District's estimate of the useful lives of the assets.
3. Uncollectible Receivables: The allowances for uncollectible ambulance accounts receivable are based on historical collection and write-off statistical data, applied to the accounts receivable balances at the fiscal year-end.
4. Accrual of Revenue: The District estimates revenue, including GEMT grant revenue, when the amounts are not received prior to the preparation of the financial statements. GEMT grant revenue is based on amounts received in prior years, if a funding agreement is expected to be reached.
5. Workers Compensation Liability: The self-insured workers compensation claims liability is based on an independent actuarial study, which is in turn based on assumptions about amounts that will be required to settle claims known and not yet known at the actuarial dates, plus related administrative costs.

6. OPEB Liability: The OPEB liability is based on an actuarial valuation, which utilizes assumptions including future employment, retirement rates and future costs of health care and health insurance.
7. Pension Liability: The pension liability is based on an actuarial study performed by CalPERS, utilizing assumptions including future employment, retirement rates, mortality, salary increases and interest rates.

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 disclosures affecting the financial statements were:

Pension Liability: The disclosure of the pension liability in Note 6 to the financial statements discusses the pension liability and related deferred inflows and outflows of resources that are reflected in the Statement of Net Position as well as the assumptions that were used to determine the amounts and other required disclosures. The District's share of the unfunded pension liability at June 30, 2019, the most recent measurement date, was \$466,102,989 which is reflected as a liability in the District's financial statements as of June 30, 2020. As a result of the changes in the net pension liability and related deferred inflows and outflows, the District's pension expense is \$65,361,626 representing changes in the pension liability and related deferred inflows and outflows.

Other Postemployment Benefits Liability: The disclosure of the other postemployment liability in Note 7 to the financial statements discusses the liability that is reflected in the Statement of Net Position as well as the assumptions that were used to determine the amounts and other required disclosures. The District's share of the unfunded OPEB liability at June 30, 2019, the most recent measurement date, was \$198,389,952 which is reflected as a liability in the District's financial statements as of June 30, 2020. As a result of the recording of the net OPEB liability and related deferred inflows and outflows, the District's OPEB expense is \$5,332,849 to record changes in the net OPEB liability and deferred outflows and inflows.

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. There were no material misstatements noted during the audit.

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 January 22, 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 the District’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 the District’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 Management’s Discussion and Analysis, Schedule of Changes in Net Pension Liability – CalPERS Safety Plan, Schedule of Plan’s Proportionate Share of Net Pension Liability, Schedule of Employer Contributions to the Pension Plan – CalPERS and SCERS Plans Schedule of Changes in Net OPEB Liability and Schedule of Employer Contributions to the OPEB 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.

We were engaged to report on the budgetary comparison schedule for the Grant Fund, Capital Facilities Fund and Impact Fee Fund and combining non-major governmental fund schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on Introductory and Statistical Sections, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

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

Richardson & Company, LLP

January 22, 2021



Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite #200, Mather, CA 95655 · (916) 859-4300 · Fax (916) 859-3700

TODD HARMS
Fire Chief

DATE: February 25, 2021

TO: Board of Directors

SUBJECT: Presentation of Community Annual Report for the year ended June 30, 2020 and the GFOA award for the year ended June 30, 2019

BACKGROUND

The Community Annual Report (CAR) for the fiscal year ended June 30, 2020 has been completed and is now ready for presentation to the Board for review and acceptance. A copy of the award received for the prior fiscal year is also presented.

DISCUSSION

The Community Annual Report (CAR) is a financial report extracted from the Comprehensive Annual Financial Report (CAFR) but specifically designed to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance. It is only 12 pages long and includes interesting facts about the District.

The District received its 2nd Award for Outstanding Achievement in Popular Financial Reporting from the Government Finance Officers Association (GFOA) for the CAR for fiscal year ending June 30, 2019. This year's CAR will again be submitted to the GFOA for consideration in its award program, and staff is confident that Metro Fire will be awarded the certificate for the 3rd consecutive time.

FISCAL IMPACT

There is no direct fiscal impact of accepting the report.

RECOMMENDATION

Staff recommends that the Board accept the report.

Submitted by:

A blue ink signature of Amanda Thomas.

Amanda Thomas
Chief Financial Officer

Approved by:

A blue ink signature of Greg Casentini.

Greg Casentini
Deputy Chief, Administration

COMMUNITY ANNUAL REPORT 2020



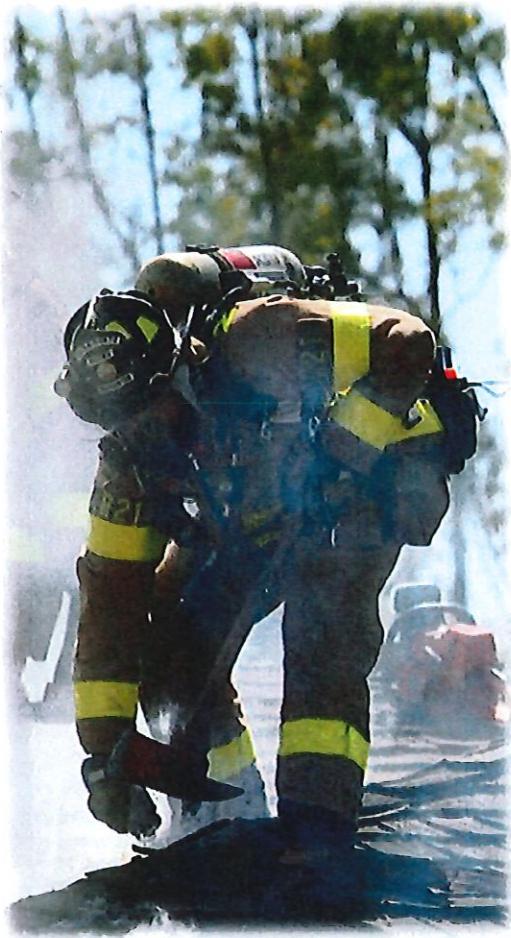
Service in a Year of
Adversity

Sacramento Metropolitan Fire District

*Did you
know?*

Metro Fire's roots can be traced all the way back to 1918 with Mather Field Fire Department that employed about 30 firefighters and served an area of 4 square miles. With the addition of new agencies and consolidations, Metro Fire was formed and now serves 359 square miles and employs over 500 firefighters.

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Core Values

Integrity • Professionalism • Teamwork • Dedication to Duty

The Community Annual Report (CAR) provides summarized financial information presented in a format that's easily understandable. It is derived from the audited financial statements that form part of the Comprehensive Annual Financial Report (CAFR), which is a detailed report showing Metro Fire's financial condition. The CAR is presented in conformity with Generally Accepted Accounting Principles but is not intended to be a substitute for the CAFR. To obtain a copy of the CAFR, visit:

www.metrofire.ca.gov/departments/finance/cafr

Message from the Fire Chief

Dear Residents of Sacramento Metropolitan Fire District,

This past year we faced an adversary unlike any we've seen in the history of Metro Fire. The pandemic is sweeping through our community and has touched every aspect of our lives. In these uncertain times, we will strive to be a source of strength and stability. Whenever you dial 911, you can count on us to show up no matter the circumstances.

Our strength lies in the core values that Metro Fire is built on – professionalism, integrity, teamwork, and dedication to duty. These values are reflected in the service and dedication we provide to you every single day. One thing I have learned through it all is that if we carry on with the hope that tomorrow will be better and knowing that we are all in this together, then we can face any adversity.

Thank you for reviewing Metro Fire's Community Annual Report for the fiscal year ended June 30, 2020. This report will show you how effectively we used your tax dollars and how we operated during the pandemic. We welcome your questions, comments, and suggestions regarding the information in this report and about how Metro Fire is performing.



December 1, 2020 marks Metro Fire's 20th anniversary. Thank you for the continued confidence and support you have given us through the years.



Todd Harms
Fire Chief

Elected Board of Directors

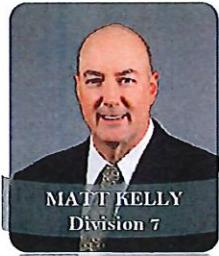
as of June 30, 2020

PRESIDENT



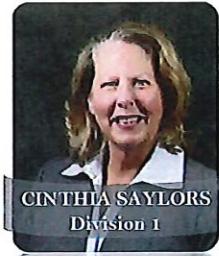
JENNIFER SHEETZ
Division 5

VICE-PRESIDENT



MATT KELLY
Division 7

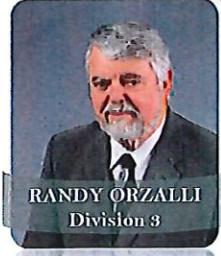
SECRETARY



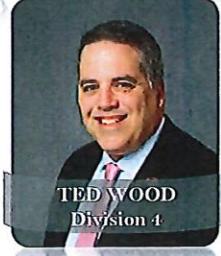
CINTHIA SAYLORS
Division 1



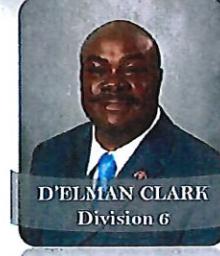
GRANT GOOLD
Division 2



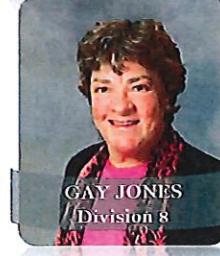
RANDY ORZALLI
Division 3



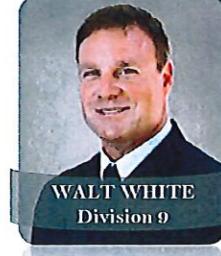
TED WOOD
Division 4



D'ELMAN CLARK
Division 6



GAY JONES
Division 8



WALT WHITE
Division 9

AT A GLANCE

Sacramento Metropolitan Fire District was established on December 1, 2000 through the merger of the American River and Sacramento County Fire Protection Districts, which brought together 16 predecessor fire agencies. Metro Fire is governed by a nine-member Board of Directors duly elected by citizens from each of the nine geographical divisions in Metro Fire's area of responsibility.

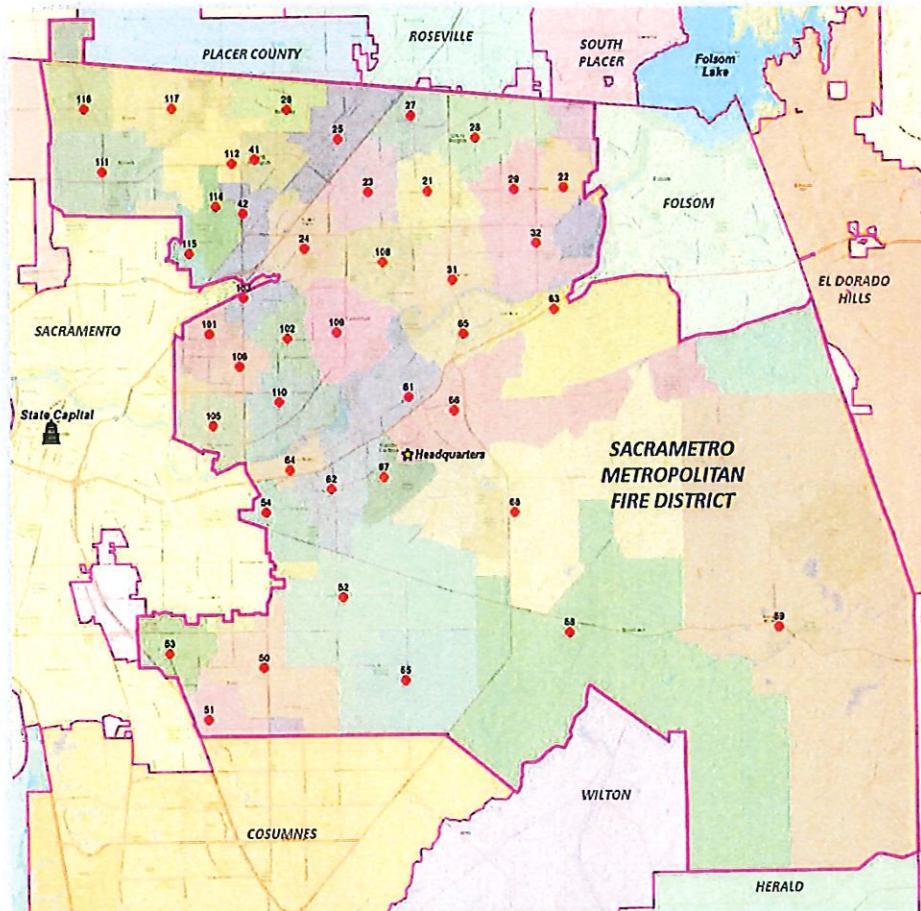
Today, Metro Fire is the largest fire agency in the County of Sacramento and one of the largest in the State. The combined District provides fire suppression and emergency medical services along with various other public safety and hazard mitigation community services to 757,000 residents in approximately 359 square miles that include two cities, most of the unincorporated area of Sacramento County, and a portion of Placer County. Within the boundaries of Metro Fire are wildland areas, single and multi-family residential units, commercial and light industrial occupancies, hotels, regional hospitals, institutional buildings, local airfields, numerous convalescent and assisted living facilities, equestrian areas, and open space areas including several major hiking trails.

Numerous main interstate highways also traverse Metro Fire's jurisdiction, along with the American River, a major recreation resource for area residents.

Metro Fire provides all-hazard emergency services to the communities it serves through 41 stations strategically located across its service area in order to rapidly and effectively respond to any emergency within its goal of 4-minute travel time.

*Did you
know?*

While Metro Fire primarily serves the County of Sacramento, it is often called upon to assist in state and national emergencies. Through cooperation with state and federal agencies, you may see fire engines and firefighters from different fire agencies at a wildfire or other disaster working under a unified command.



OUR HISTORY



Mills Fire Dept.



Arcade Fire Protection District



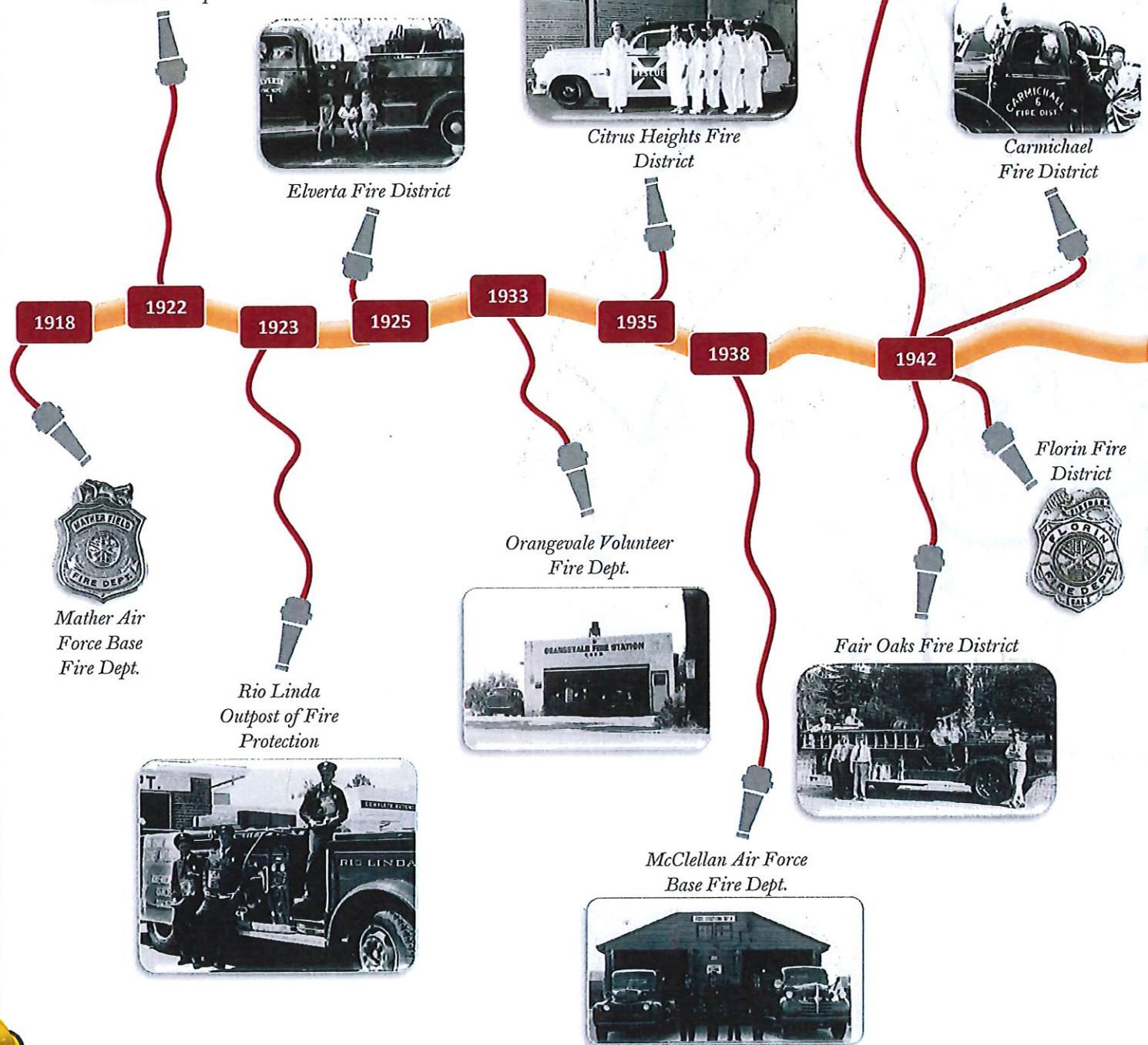
Elverta Fire District



Citrus Heights Fire
District



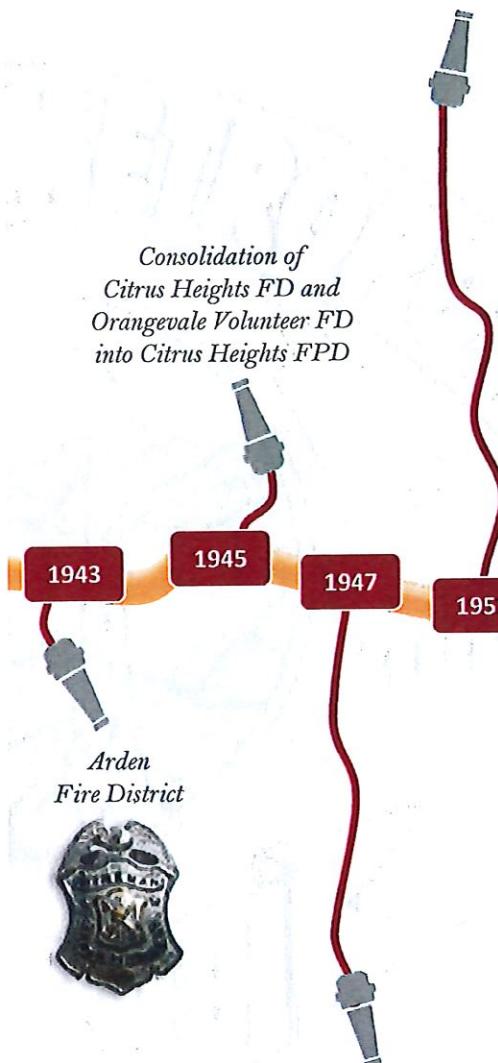
Carmichael
Fire District





North Highlands Village Fire District

Merger of North Highlands Village FD into Citrus Heights FPD

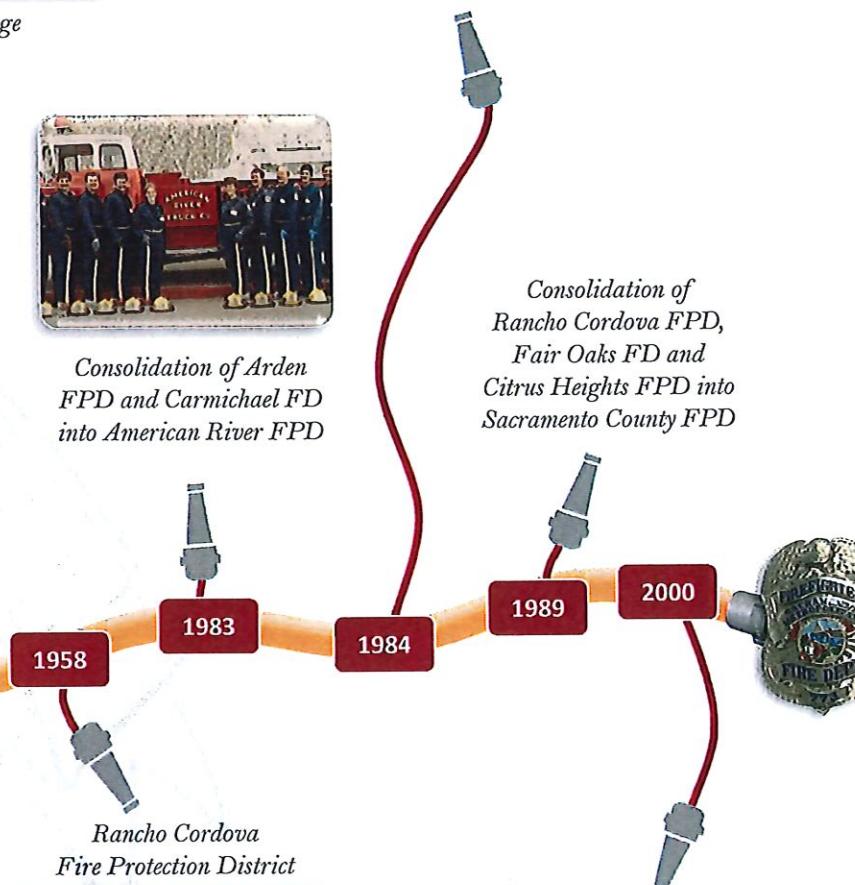


Consolidation of Citrus Heights FD and Orangevale Volunteer FD into Citrus Heights FPD



Consolidation of Arden FPD and Carmichael FD into American River FPD

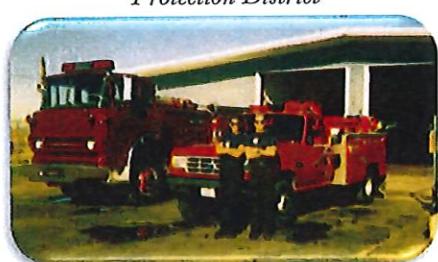
Consolidation of Rancho Cordova FPD, Fair Oaks FD and Citrus Heights FPD into Sacramento County FPD



Rancho Cordova Fire Protection District



Sacramento Metropolitan Fire District
Consolidation of all 16 historic fire districts



PANDEMIC RESPONSE

With the adversity brought about by the COVID-19 pandemic, Metro Fire acted quickly to execute a coordinated and methodical response to address the impacts of the virus on its operations and the community.

Timely Communication

Communication plays a crucial role in any crisis, even more so when dealing with a hitherto unknown and highly infectious disease. At the outset of the pandemic, Metro Fire launched the Emergency Operations Team tasked with keeping personnel healthy and safe, and most of all providing consistent and timely information. Bulletins and newsletters were regularly sent out to all personnel to provide guidance on areas such as the use of protective equipment, disinfecting apparatus and fire stations, temperature checks, working from home, and other measures to prevent the spread. Suggestions from personnel were also elicited. The flow of information went both ways throughout the organization.

Adaptability

Defined as the ability or willingness to change in order to suit different conditions, this is an essential survival skill, and in this period of uncertainty, there is a need to adapt faster and stay ahead of the situation.

Before the outbreak, Metro Fire had been working on a mobile health program that would address the needs of high utilizers of the health care system. As the pandemic began gripping the nation, the program was repurposed and deputized by the County to provide assessment and COVID-19 testing in areas with identified clusters of test-positive patients and at-risk populations. Metro Fire led a county-wide charge by deploying two Metro Fire units to screen for the virus, bring healthcare to the patient's home, and follow-up after hospital discharge. These units were staffed by a firefighter-paramedic paired with an advanced provider such as a Physician's Assistant or Doctor.

Support from the Community

We are thankful for the support of the Community, from donations of face shields to meals provided to our front line personnel. It really takes all of us to get through this adversity.

Inter-Agency Cooperation

A coordinated effort is required to mount an effective response. Metro Fire's Fire Chief, along with other fire chiefs, immediately met with Sacramento County Public Health to address risk exposures and quarantine recommendations for personnel exposed to the virus. Throughout the pandemic, a unified top-down approach was used to coordinate the efforts of each local fire agency in stopping the spread of the virus and caring for those already affected.



Service to the Community

"Ben" was involved in a devastating vehicle accident, leaving him with a traumatic brain injury which required admission to a rehabilitation facility. Except there was one problem – to secure the one open spot, the facility required a COVID-19 test. This was hard to find since he didn't meet the testing criteria. After running into many dead ends, his family reached out to Metro Fire for help. We were able to test Ben within hours, and with a negative test result the next day, he was accepted into the facility. We are always here to serve your needs any way we can.



LIFE SAVING GEAR

a Ambulance ≈ \$215,000

Also known as a "medic", this apparatus is normally staffed with 2 firefighter/paramedics or EMT.

b Additional PPE

During this COVID-19 pandemic, masks, face shields and disposable gowns are added to the safety gear already worn by the paramedic.

c Blue Medic bag ≈ \$1,000

This bag is essential and includes over 100 medical supplies that may be needed for Advanced Life Support (ALS).

d Automated Chest Compression device ≈ 13,400

Also known as a "Lucas device" this provides continuous, uninterrupted chest compressions on a cardiac arrest patient, and allows the paramedic to tend to other patient needs.

e Cardiac Heart monitor ≈ \$36,600

Also known as a "defibrillator", this is used to restore a normal heartbeat by sending a shock (electric pulse) to the heart.

f Motorized Gurney ≈ \$25,500

This gurney safely locks into the medic's floor, and expands and contracts the legs and wheels of the gurney by motor. This reduces the risk of back injuries to paramedics and ensures safe transport of the patient.



Did you know?

Firefighters have a device attached to their SCBA pack called a PASS which stands for Personal Alert Safety System. It can be triggered manually, or if a firefighter becomes immobile for a certain amount of time, automatically. It emits a highly visible light and loud audio tones to pinpoint the firefighter's location.



BY THE NUMBERS

For the year ended June 30, 2020

330+

Apparatus and
other Vehicles

including trucks, engines,
rescues, medics, and cars

653

Metro Fire Employees

552 Fire, Medical, and Rescue

31 Fire Prevention, Safety, Training

70 Administration and Support

41

Fire Stations

325

Fire Investigations

96,230

Emergency Calls

7 of 10

Medical Calls

3,307

Fires Extinguished

14,720

Inspections and Plan Reviews

5,015 Code Enforcement Inspections

3,170 Plan Reviews

5,874 Construction Inspections

170 Fire Works Inspections

491 Weed Abatement Inspections

269

Fire Safety Presentations

19 General Fire Safety Education

Presentations

250 Milo & Moxie presentations

5,345 kids educated

10

Average Years
Working at
Metro Fire

Captain – 17 years

Engineer – 13 years

Firefighter – 6 years

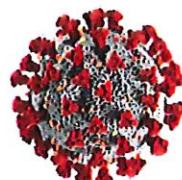
All others – 10 years

4m 28s

Average Response
Time
Structure Fires

6m 8s

Average Response
Time
Medical Aid



COVID-19 Pandemic

3,552

Tests Administered to the Public

2

Community Care Response Units
(Ambulances) Activated for COVID-
19 Assessment & Testing

1,500

Gowns Monthly
Usage, 17 times more
than pre-COVID

4,700

Masks Monthly
Usage, 9 times more
than pre-COVID

What We Own & What We Owe

The government-wide Statement of Net Position provides a “snapshot” of where the District stood financially at the close of the fiscal years. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The largest portion of the Metro Fire's net position reflects its net investment of \$77 million in capital assets, net of related outstanding debt used to acquire those assets. Metro Fire uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Metro Fire's net investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be liquidated for these liabilities.

Metro Fire's negative unrestricted net position is largely due to the recognition of the liability owed to its employees as they retire from Metro Fire which includes pension liability and post-retirement medical liability. Metro Fire is making great strides in addressing these deficits by setting aside money each year to slowly but surely chip away from that deficit.

NET POSITION

As of June 30 (in thousands)	FY2020	FY2019
ASSETS		
<i>What is owned by Metro Fire.</i>		
Cash and other assets <i>Includes such items as cash and investments, receivables, and inventories.</i>	\$ 87,429	\$ 81,528
Capital assets <i>Includes such items as land, buildings, apparatus, and equipment net of accumulated depreciation.</i>	100,225	98,476
DEFERRED OUTFLOWS		
<i>Use of net position applicable to a future year.</i>		
Total assets and outflows	305,064	289,814
LIABILITIES		
<i>What Metro Fire Owes</i>		
Current and other liabilities <i>Includes such items as payables, payroll, accrued interest and unearned revenue.</i>	10,773	12,757
Long-Term liabilities <i>Includes such items as bonds, net pension liability, other postemployment liability, and other obligations.</i>	762,216	735,785
DEFERRED INFLOWS		
<i>Net position received applicable to a future year.</i>		
Total liabilities and inflows	875,941	859,786
NET POSITION		
<i>The difference between: assets plus deferred outflows of resources; minus liabilities and deferred inflows of resources. It's Metro Fire's net worth.</i>		
Net investment in capital assets <i>Represents amounts invested in capital assets less accumulated depreciation and any outstanding debt used to acquire these assets.</i>	77,153	74,969
Restricted <i>What is not available for use by Metro Fire because it is set aside for a particular use.</i>	8,691	7,920
Unrestricted <i>Funds available for Metro Fire to use for operations.</i>	(656,721)	(652,861)
Total net position	\$ (570,877)	\$ (569,972)

Did you know?

Property taxes support Metro Fire's operations, but only the fire suppression side.



User charges and insurance cover ambulance services.

REVENUE

SOURCES (in thousands)	FY2020	FY2019
Program Revenues		
<i>Revenues that are derived directly from the program itself or from other parties, not the taxpayers</i>		
Charges for services	\$ 67,196	\$ 73,324
<i>Fees charged for ambulance transports, deployments to other jurisdictions, and other similar charges</i>		
Grants	5,200	5,398
<i>Resources received through federal and state grant awards</i>		
General Revenues		
<i>General revenues are those not required to be reported as program revenues.</i>		
Property taxes	159,601	149,288
<i>Real estate taxes received from property owners based upon the assessed valuation and tax rate.</i>		
Tax-related revenues	3,910	4,559
<i>Resources received from other local agencies</i>		
Miscellaneous / Other Income	1,413	2,688
<i>All other revenue such as investment and rental income</i>		
Total Revenues	\$ 237,320	\$ 235,257

During the most recent recession, annual property taxes declined from a peak of \$129 million to \$105 million in 2012/13. Since then, assessed property values experienced seven straight years of growth. In the current fiscal year, property taxes were at \$160 million, an increase of close to 7% from last year.

While management expects to see modest growth in property taxes, it continues to find

ways to lessen its fiscal dependency on property tax revenues.

These efforts

successfully yielded better cost recovery on its emergency medical services. As can be seen on the graph above, property taxes contributed 80% of total funding sources ten years ago compared to 67% today.

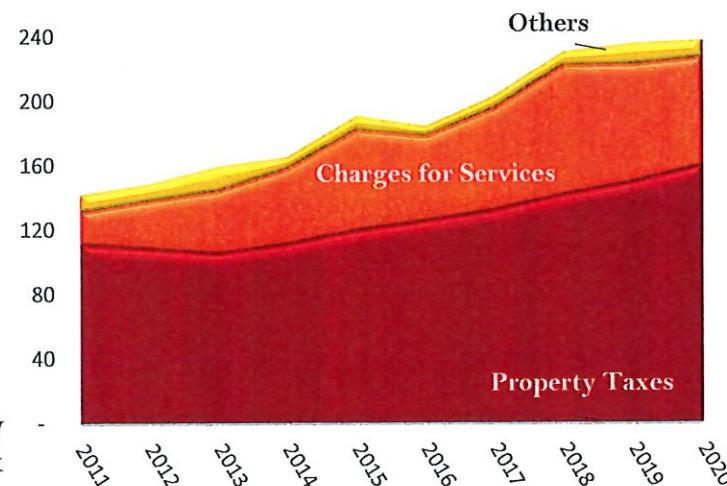
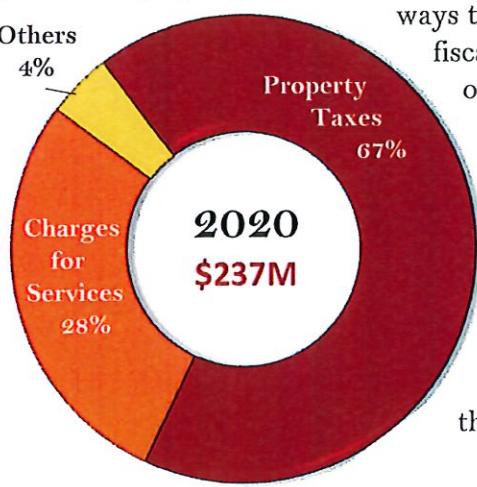
Charges for services and other revenues now amount to \$67 million in the current fiscal year.

Where the Money Came From

Property tax revenue is the main source of Metro Fire's funding and provides support for its fire suppression activities. For every dollar paid by a resident in Metro Fire's jurisdiction, about 21.68 cents go to Metro Fire.



The average assessed value of a detached single family residential home in Metro Fire's jurisdiction is \$258,429, which means that a homeowner typically contributes about \$560 per year in property taxes to Metro Fire.



Where the Money Went

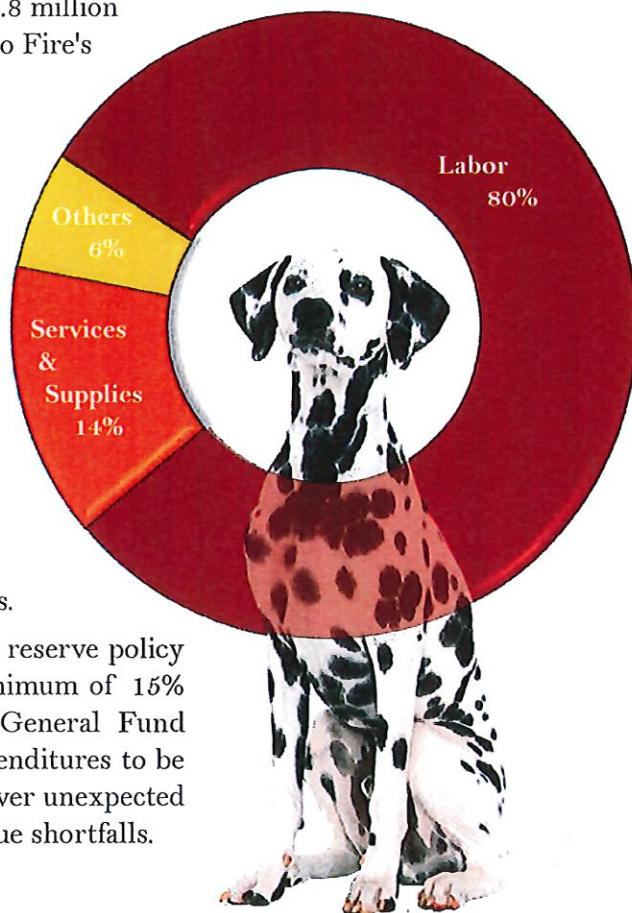
As a public safety provider, the majority of Metro Fire's operating expense relates to personnel costs, which comprise about 80% of total expenses. The 11% or \$18.8 million increase is mainly due to an increase in the estimates for Metro Fire's obligation for post-retirement pension benefits.

The other significant expense is services and supplies which comprise about 14%. The \$2.6 million increase is due to several factors including higher insurance costs, vehicle maintenance, dispatch fees, and the purchase of new fire equipment supplies and turnouts.

Metro Fire begins its budget process in Spring each year and adopts a preliminary budget in June, a final budget in September, and a mid-year adjustment. The overriding goals of each budget process is to optimize services to the greatest extent possible, ensuring that the ongoing all-risk fire, rescue and emergency medical needs of the citizens are met, and to provide adequate reserves for future contingencies.



The District's reserve policy calls for a minimum of 15% of budgeted General Fund operating expenditures to be set aside to cover unexpected costs or revenue shortfalls.



EXPENSES (in thousands)

Public Protection

Direct cost of services provided

	FY2020	FY2019
Personnel	\$ 190,010	\$ 171,189
Salaries and benefits such as pension and medical costs		
Services and Supplies	33,719	31,118
Fees paid to external vendors for various services and supplies		
Other	6,211	3,827
Includes assessments paid to other local agencies		

Depreciation

Allocated cost of capital assets over their useful life

Interest and Others

Includes interest and other miscellaneous expenses

Total Expenses \$ 238,225 \$ 215,026

Did you know?

Dalmatians became the official firehouse dog because they were known to get along well with horses back in the day of horse-drawn fire engines. They did a good job of protecting the engine and even the horses from other dogs and animals.



CAPITAL SPENDING

Investing in reliable firefighting apparatus is a crucial step in building a better fire service. Not only does each apparatus have to be maintained in the highest state of readiness to respond to emergencies, it must also take advantage of better technology that will allow efficient and safe operation.

Taking into account the operational needs, current fleet status, and available resources, Metro Fire invested in the following significant capital assets in the most recent year:

171 SCBA PACKS (\$2.7 million)



The self contained breathing apparatus provides breathable air to a firefighter while in areas filled with smoke, toxic gas or other contaminants immediately dangerous to life and health.

3 TYPE I ENGINES (\$2.1 million)

These engines hold 700 gallons of water and have a larger pump to provide higher water flows for fighting structure fires. These engines are the most common engines at Metro Fire with up to 36 in service daily District-wide.



2 WATER TENDERS (\$882,000)

Transporting more than 2,000 gallons of water, these are mainly used to fight fires in rural areas where there are no working fire hydrants within reach.



1 FIRE STATION (\$397,000 spent in FY2020)

Groundbreaking on new Station 68 located in the Anatolia area, within the City of Rancho Cordova.



Did you know?



A firefighter's turnout set weighs over 20 pounds. Metro Fire washes an average of 3,000 sets of turnouts or about 60,000 pounds of laundry every year! We have 6 industrial washing machines just for this task.

In the upcoming year, the following are the significant planned acquisitions:

1 FIRE STATION (\$7 million)

Continued construction of the new Station 68 located in the Anatolia area, within the City of Rancho Cordova.



3 TYPE I ENGINES (\$2.1 million)

2 TYPE V ENGINES (\$420,000)

This is a smaller 4-seater off-road unit to fight brush fires. It has the ability to pump while moving and a water capacity of 400 gallons. It runs in tandem with a Type I fire engine. One Firefighter drives the Type V while the Captain and Engineer ride in the bigger Type I engine while going together on a call.



6 TYPE III AMBULANCES (\$1.3 million)

These smaller ambulances will be replacing the older, larger and more expensive models. These new units have increased fuel economy, longer service intervals, and a lower initial cost.

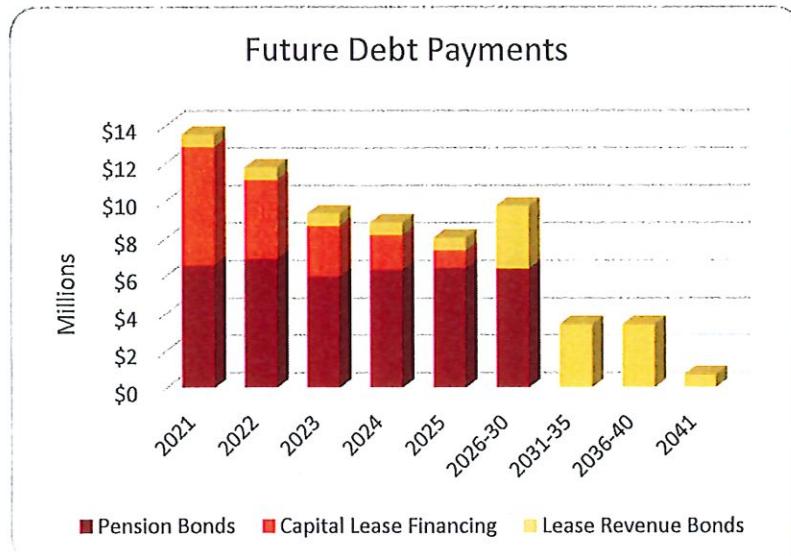


1 AIR UNIT (\$520,000)

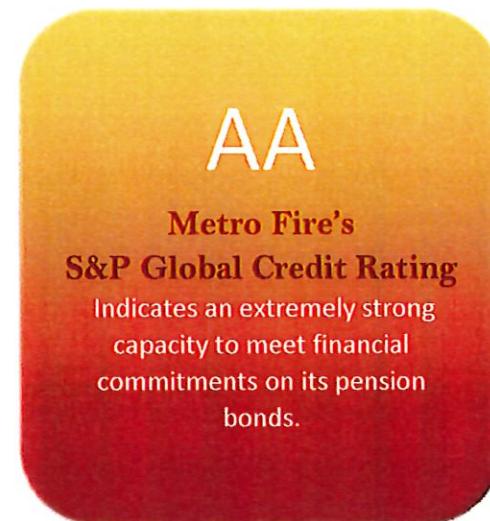
This apparatus is designed to fill the new higher pressure SCBAs and carry rehabilitation equipment for firefighter recovery during fires.

DEBT SERVICE

Metro Fire uses debt to spread the cost of larger purchases over time. Metro Fire's debt policy requires that the maturity of a debt issue be consistent with the economic or useful life of the asset being financed, generally level annual debt services payments, and preferences for fixed interest rates and optional redemption at a reasonable call date. This policy prohibits the issuance of long-term debt to fund District operating costs.



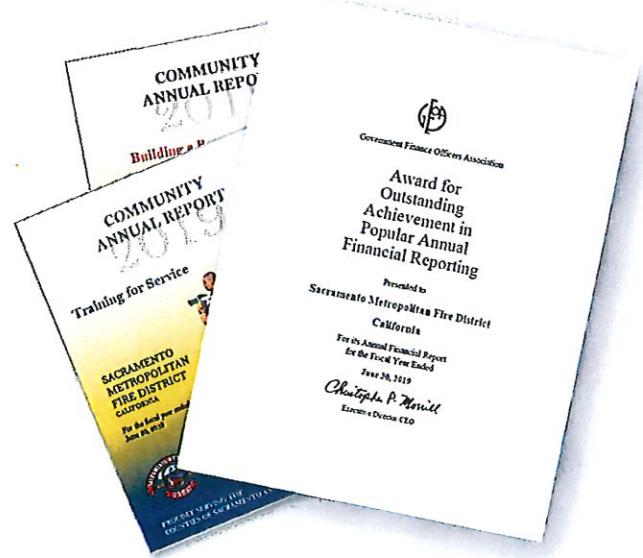
Metro Fire has three major debt types: pension bonds, lease revenue bonds, and capital equipment financing. Pension bond proceeds were used to reduce the unfunded actuarial liabilities of its pension plans. The lease revenue bonds were used to purchase the headquarters building, building improvements, and fire-fighting and computer equipment. Proceeds of capital equipment financing are used mainly for ongoing apparatus and equipment needs.



Metro Fire received the Award for Outstanding Achievement in Popular Financial Reporting from the Government Finance Officers Association (GFOA) for the 2nd straight year for its *Community Annual Report* for the fiscal year ended June 30, 2019. This prestigious national award recognizes conformance with the highest standards for the preparation of creative popular annual financial reports specifically designed to be easily understandable to the general public.

Metro Fire has also been awarded the Certificate of Achievement for Excellence in Financial Reporting by the GFOA for the 6th straight year for its *Comprehensive Annual Financial Report (CAFR)* for the fiscal year ended June 30, 2019.

AWARDS





Mission Statement

***“To provide professional and compassionate protection,
education and service to our community.”***



Government Finance Officers Association

Award for
Outstanding
Achievement in
Popular Annual
Financial Reporting

Presented to

**Sacramento Metropolitan Fire District
California**

For its Annual Financial Report
for the Fiscal Year Ended

June 30, 2019

Christopher P. Monell

Executive Director/CEO



TODD HARMS
Fire Chief

Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite 200 · Mather, CA 95655 · Phone (916) 859-4300 · Fax (916) 859-3702

DATE: February 25, 2021

TO: Board of Directors

SUBJECT: California Senate Bill 1205 Compliance Report and Resolution

TOPIC

Compliance with California Senate Bill 1205 California Health and Safety Code Section 13146.4 regarding compliance with mandatory inspection of public and private schools and certain residential occupancies for the calendar year 2020.

DISCUSSION

California Health & Safety Code Sections 13146.2 and 13146.3 requires the Fire Chief of any city or county fire department or district providing fire protection services and his or her authorized representatives to inspect every building used as a public or private school within his or her jurisdiction, for the purpose of enforcing specified building standards, not less than once each year, as provided. Existing law requires every city or county fire department or district providing fire protection services that is required to enforce specified building standards to annually inspect certain structures, including hotels, motels, lodging houses, and apartment houses, for compliance with fire and building standards, as provided.

Senate Bill 1205 requires every city or county fire department or district required to perform the above-described inspections to report annually to its administering authority, as defined, on the department's or district's compliance with the above described inspection requirements. The bill would require the administering authority to acknowledge receipt of the report in a resolution or a similar formal document.

RECOMMENDATION

Staff recommends that the Board of Directors adopt a resolution acknowledging receipt of the annual report regarding the inspection of public and private schools and certain residential occupancies for the calendar year 2020.

Submitted by:

Lisa Barsdale, Fire Marshal

Approved by:

A blue ink signature of the name "T. Harms" with a horizontal line underneath it.

Todd Harms, Fire Chief



Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite 200 · Mather, CA 95655 · Phone (916) 859-4300 · Fax (916) 859-3702

TODD HARMS
Fire Chief

RESOLUTION NO. 2021-_____

A RESOLUTION OF THE SACRAMENTO METROPOLITAN FIRE DISTRICT ACKNOWLEDGING RECEIPT OF A REPORT MADE BY THE FIRE MARSHAL OF THE SACRAMENTO METROPOLITAN FIRE DISTRICT REGARDING THE INSPECTION OF CERTAIN OCCUPANCIES REQUIRED TO PERFORM ANNUAL INSPECTIONS IN SUCH OCCUPANCIES PURSUANT TO SECTION 13146.2 AND 13146.3 OF THE CALIFORNIA HEALTH AND SAFETY CODE.

WHEREAS, California Health & Safety Code Section 13146.4 was added in 2018, and became effective on September 27, 2018; and,

WHEREAS, California Health & Safety Code Sections 13146.2 and 13146.3 requires all fire departments, including the Sacramento Metropolitan Fire District, that provide fire protection services to perform annual inspections in every building used as a public or private school, hotel, motel, lodging house, apartment house, and certain residential care facilities for compliance with building standards, as provided and,

WHEREAS, California Health & Safety Code Section 13146.2 requires all fire departments, including the Sacramento Metropolitan Fire District, that provide fire protection services to report annually to its administering authority on its compliance with Sections 13146.2 and 13146.3 and,

WHEREAS, the Board of Directors of the Sacramento Metropolitan Fire District intends this Resolution to fulfill the requirements of the California Health & Safety Code regarding acknowledgment of the Sacramento Metropolitan Fire District's compliance with California Health and Sections 13146.2 and 13146.3.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Sacramento Metropolitan Fire District that said Board expressly acknowledges the measure of compliance of the Sacramento Metropolitan Fire District with California Health and Safety Code Sections 13146.2 and 13146.3 in the area encompassed by the Sacramento Metropolitan Fire District, as follows:

A. EDUCATIONAL GROUP E OCCUPANCIES:

Educational Group E occupancies are generally those public and private schools, used by more than six persons at any one time for educational purposes through the 12th grade. Within the Sacramento Metropolitan Fire District, there lie 358 Group E occupancies, buildings, structures and/or facilities.

During Calendar year 2020, the Sacramento Metropolitan Fire District completed the annual inspection of 358 Group E occupancies, buildings, structures and/or facilities. This is a compliance rate of 100% for this reporting period.

Additional items of note regarding this compliance rate can be found in the accompanying staff report for this resolution.

B. RESIDENTIAL GROUP R OCCUPANCIES:

Residential Group R occupancies, for the purposes of this resolution, are generally those occupancies containing sleeping units, and include hotels, motels, apartments (three units or more), etc. as well as other residential occupancies (including a number of residential care facilities). These residential care facilities have a number of different sub-classifications, and they may contain residents or clients that have a range of needs, including those related to custodial care, mobility impairments, cognitive disabilities, etc. The residents may also be non-ambulatory or bedridden. Within the Sacramento Metropolitan Fire District, there lie 1756 Group R (and their associated sub-categories) occupancies of this nature.

During Calendar year 2020, the Sacramento Metropolitan Fire District completed the annual inspection of 1756 Group R occupancies, buildings, structures and/or facilities. This is a compliance rate of 100% for this reporting period.

Additional items of note regarding this compliance rate can be found in the accompanying staff report for this resolution.

PASSED AND APPROVED this 25th day of February 2021, by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

SACRAMENTO METROPOLITAN FIRE DISTRICT

By: _____
President, Board of Directors

Attested by:

Clerk of the Board