



Santa Cruz County Animal Shelter

2200 7th Ave., Santa Cruz, CA 95062

580 Airport Boulevard, Watsonville, CA 95076

Phone: (831) 454-7200 Fax: (831) 454-7210

Melanie Sobel
General Manager

**SANTA CRUZ COUNTY ANIMAL SHELTER
BOARD OF DIRECTORS MEETING
August 12, 2019 – 11:00 a.m.
Watsonville City Council Chambers
275 Main St., 4th Floor**

- 1.0 Call to Order and Roll Call**
- 2.0 Introductions**
- 3.0 Consideration of Late Additions or Changes to the Agenda**
- 4.0 Oral Communications – Any person may address the Santa Cruz County Animal Shelter Board of Directors during the Oral Communications period. All Oral Communications should be directed to items or issues that would be within the jurisdiction of the Santa Cruz County Animal Shelter but not on today’s Agenda. Board members will not take actions or respond immediately to Oral Communications presented, but may choose to follow-up at a later time, either individually or on a subsequent Agenda.**
- 5.0 Consent Agenda**
 - 5.1 Approve minutes of the June 10, 2019 meeting**
 - 5.2 Accept reports of the General Manager and the Management Team for June/July 2019**
 - 5.3 Accept and file the statistics for the months June/July 2019**
 - 5.4 Accept and approve quarterly report for all claims under \$10,000**
 - 5.5 Accept and approve journal entry payments with the County of Santa Cruz for FY18/19 fourth quarter**
 - 5.6 Approve fixed asset inventory for 2019**
 - 5.7 Authorize General Manager to assign capital improvement funds of \$13,241 for washing machine installation and removal of old machine and approve FY19-20 Capital Reserve budget**
 - 5.8 Accept a donation in the amount of \$25,000 from the Santa Cruz County Animal Shelter Foundation to go towards the purchase of a new transport vehicle**
 - 5.9 Approve a purchase in the amount of \$34,075.10 for a new transport vehicle**
 - 5.10 Accept and approve amendment to Exhibit A and D of the FY19-20 Animal Shelter budget and ratify approval of extending all limited term positions until June 30, 2020**
- 6.0 Regular Agenda**
 - 6.1 General Manager’s oral report**
 - 6.2 Consider and approve financial report for the months of June/July 2019 and take related actions**
 - 6.3 Consider and approve report on audit of Santa Cruz County Animal Shelter for the year ended June 30, 2018**
- 7.0 Adjourn Regular Meeting**

ACCOMMODATIONS FOR PERSONS WITH DISABILITIES

The Santa Cruz County Animal Services Authority does not discriminate on the basis of disability and no person shall, by reason of a disability, be denied the benefits of its services, programs, or activities. The Board holds all public meetings in accessible facilities. If you wish to attend the meeting and you require special assistance, please contact Juanita Gunter at 831/454-7209 (TDD 831/454-2123) at least 72 hours in advance of the meeting in order to make arrangements. As a courtesy, please attend the meeting smoke and scent free.

Consent Agenda Item 5.1

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Melanie Sobel, General Manager
DATE: August 12, 2019
SUBJECT: Approve Minutes of June 10, 2019 Meeting

Recommendation:

Approve the minutes from the Santa Cruz County Animal Shelter Board of Directors meeting of June 10, 2019.

**SANTA CRUZ COUNTY ANIMAL SHELTER
BOARD OF DIRECTORS MEETING**
Minutes of Monday, June 10, 2019, 11:00 AM
Santa Cruz County Board of Supervisors Chambers
701 Ocean Street, 5th Floor, Santa Cruz, CA 95060

VOTING KEY: C=Coburn, V= Vides, M=McKinley, W=Walpole, F=Flippo, B=Booth, Ca=Carney,
R=Randolph, S=Schmidt

First initial indicates maker of motion, second initial indicates the "second"; upper case letter = "yes" vote; lower case letter = "no" vote; () = abstain; // = absent

1.0 Call to Order and Roll Call: Board Chair Tamara Vides called the meeting to order at 11:02am. Lt. Warren Barry sat in for Board Member Flippo. Board Member Booth was absent.

2.0 Introductions: none

3.0 Late Additions or changes to agenda: none

4.0 ORAL COMMUNICATION – none

5.0 CONSENT AGENDA

5.1 Approved minutes of the April 8, 2019 ASA Board Meeting

5.2 Accepted reports of the General Manager and Management Team for April and May 2019

5.3 Accepted the statistics for the months of April and May 2019

5.4 Appointed officers of the Board of Directors for FY 2019-20

5.5 Approved continuing agreements for FY 2019-20

5.6 Authorized General Manager to sign contract for NetCom contract services from July 1, 2019 to June 30, 2022

5.7 Authorized General Manager to sign contract for Humane Educator from July 1, 2019 to July 31, 2019

5.8 Authorized General Manager to submit RFP for audit services

5.9 Accepted and approved \$10,420 received from the Community Foundation of Santa Cruz County

Board action on Consent Agenda 5.0: C/F/VMWBCaRS

6.0 REGULAR AGENDA

6.1 General Manager's Oral report

General Manager Melanie Sobel reported that the Shelter's spring direct mail campaign has brought in more than \$25,000. The SCCAS Foundation will match the donations with \$25,000. This revenue is going into a rollover account to be used specifically for the mobile spay/neuter program.

Ms. Sobel reported that she, Jason Heath and Todd Stosuy continue to work on the model ordinance changes. She invited the Board to submit any comments or additions to her so she can re-introduce a draft for the August 2019 Board meeting.

General Manager Sobel wrote an op ed piece for the Santa Cruz Sentinel in response to a letter to the editor that had been published recently. The op ed piece was sent to Shelter supporters including the person who wrote the letter to the editor.

6.2 Approved financial report for the months of April and May 2019.

Ms. Sobel requested approval for a transfer of funds from the salaries and benefits lineitem to the services and supplies lineitem to cover a shortfall. General Manager Sobel reported that revenue is currently 91% of a potential 92% and expenditures are at 81% of potential 92%. Licensing revenue is down by about \$3,000 compared to this time last year. Shelter staff hopes that it will increase by the end of the year and are looking into possible reasons for the decrease in license revenue.

Board action on Regular Agenda Item 6.2: C/F/VMWBCaRS

6.3 Approved General Manager's proposed budget for FY2019-20, Plan B 4% increase.

General Manager Sobel recommended approval of Proposed Budget Plan B which shows a 4% increase. The proposed budget includes \$100,000 to the asset reserve fund.

Board Member Coburn inquired about potential options available to help boost license revenue including a multi-year dog license. Ms. Sobel stated that she feels the biggest problem is public awareness since many residents do not know they are required to license their dog. In addition, there is the misperception that the rabies tag is a dog license. Board Member Coburn suggested reporting back on licensing strategies such as cat licensing and multi-year licenses. Board Member Vides offered space in the Watsonville City newsletter to promote dog licensing as well.

Board Member Vides expressed concerns about the continued dependence on the use of the reserve funds that are not replenished, and suggested staff work on budget preparation to determine ways to not depend so heavily on reserve funds.

Board Member Coburn suggested a motion to approve the 4% budget increase with the additional direction that staff return in August with a report on different licensing options.

Ms. Sobel noted that the Shelter has the option to raise fees in order to increase revenue and stated that the license fees have not been raised in several years. Ms. Sobel stated that the Shelter sometimes will waive fees for owners in cases of financial hardship in order to return animals to their owners.

There was no public comment on Item 6.3.

Board action on Regular Agenda Item 6.3: CaSCVMW/F/BR

7.0 Regular meeting was adjourned at 11:23 am.

The next regular meeting is scheduled for Monday, August 12, 2019 at 11:00am at the Watsonville City Council Chambers, 275 Main Street, 4th Floor.

Consent Agenda Item 5.2

TO: Santa Cruz County Animal Shelter Board of Directors
 FROM: Melanie Sobel, General Manager
 DATE: August 12, 2019
 SUBJECT: Reports from the Management Team for the months of June/July 2019

This report is provided to give you a brief synopsis of the programs provided and services rendered through the dedication and commitment of Santa Cruz County Animal Shelter's (SCCAS) staff and volunteers.

General

- Shelter Manager Ben Winkleblack installed a new fenced dog play yard in the empty area to the east of the barn at the Live Oak Shelter location. Materials were paid for through a Special Project donation fund.
- On June 2, 2019 SCCAS participated in the Gay Pride Parade in downtown Santa Cruz showcasing one of our vehicles, volunteers walking with adoptable dogs.
- SCCAS started the fifth year of summer camp on June 17, 2019. The summer camp program provides fun learning experiences in different week-long sessions held Monday through Friday from 9:00 am to 3:00 pm. Campers meet guest speakers from animal welfare professions and get to know a wide variety of animals. There are behind the scenes shelter tours and animal-themed arts and crafts projects, including art that helps showcase pets waiting to be adopted. Through engaging activities, children learn about being responsible stewards, both for animals and the world around them. SCCAS' summer camp fosters understanding, respect and empathy toward all living beings.
- In June and July Animal Control Officers provided weekly presentations at the SCCAS' summer camp.
- June 19, 2019 SCCAS' Health Pets for All clinic with Project Homeless Connect at the Santa Cruz Portuguese Hall served 86 pets with free vaccines, microchips and materials such as food, collars, leashes, flea medication and blankets, etc.
- On June 22, 2019 SCCAS staff and volunteers were out at the Pleasure Point Street Fair at the Santa Cruz Boardroom Skate Contest. Volunteers sold Santa Cruz Boardroom coffee and dog bowls that are made out of recycled skateboards. Four adoptable dogs came to the event throughout the day where they met potential adopters. The Boardroom raised Over \$1,800 for the Shelter.
- On June 30, Shelter staff and volunteers participated in Paws in the Park, a community dog walk on the San Lorenzo River Walk with Birchbark Foundation, WoofPack, and Coastal Watershed Council. Volunteers bring adoptable dogs and join in the walk around the river.
- On July 12, 2019 the Painted Cork co-hosted a Paint Your Pet event which raised \$1,120 for the Shelter.
- On July 16, 2019 SCCAS hosted a Decision Forum for SCCAS volunteers. SCCAS staff provides these discussions on an ongoing basis for volunteers. This is a discussion about our animals, how they come to us, the time spent with us, what is involved with evaluating them before making them available for adoption, and how those tough decisions about euthanasia are made. SCCAS staff encourages an open dialogue between staff and volunteers and will provide these forums every other month.

- SCCAS and Heading Home Animal Rescue are continuing to partner on their "Working Whiskers" program designed to help cats in our community that are not readily adoptable. This program has saved a record number of nonsocial cats from SCCAS. The program has been so successful that in its first 7 months the unsocial cat euthanasia rate went down by more than 2/3 for the entire year of 2016, compared to 2015. Heading Home Animal Rescue, an all volunteer organization with no paid positions, takes more of SCCAS' animals than any other placement partner organization. Over 40% of all animals transferred from SCCAS go into their adoption program.
- Carla Braden, Behavior & Training Coordinator, continues to offer dog training classes, private training, behavior help for new adopters and owners considering surrender, and educational opportunities for staff, volunteers, and community members. Carla is helping SCCAS enhance its outreach on interpretation of dog and cat body language and better understanding of who dogs and cats are, their needs, and how they experience the world.
- SCCAS staff continues to offer training workshops for volunteers on cat behavior, performing dog shows to potential adopters, foster care of animals, and explaining the disposition decisions made on animals regarding health and temperament.
- SCCAS continues to offer community outreach through its Healthy Pets for All program. This program improves the lives of animals and helps keep pets with their owners by providing services and supplies to pet owners who are financially struggling to keep their pets healthy and happy. Healthy Pets for All hosts pop-up wellness clinics at sites throughout the community such as Mountain Community Resources, the Salvation Army of Santa Cruz, Project Homeless Connect events, and more. Basic wellness exams (by a licensed veterinarian), vaccinations, parasite control, spay and neuter vouchers and information, free supplies and food, and referrals and discounts for more advanced vet services are provided. This service is free for all income eligible individuals who have pets. In addition to vet care, shelter staff and volunteers provide supplies and consultation for behavior and enrichment resources.
- SCCAS continues to partner with Santa Cruz Mountain Brewing for Ales for Tails on the 4th Thursday of every month. These events raise anywhere from \$500-1500 a month and feature adoptable dogs from the shelter.
- Heading Home Rescue, Animal Shelter Relief and Four Paws to Love continue to take SCCAS' cats and kittens, many with medical issues and too young for adoption, into their adoption programs. This partnership continues to increase SCCAS' animal transfer rate significantly and directly helps increase SCCAS' live animal release rate.
- Santa Cruz SPCA continues to assist SCCAS with taking animals into their adoption program. This directly helps increase SCCAS's live animal release rate.
- Friends of Watsonville Animal Shelter (FOWAS) continue to fund medical procedures for SCCAS animals, allowing them to be treated and made available for adoption. This directly helps increase SCCAS' live animal release rate.

SCCAS Staff

There are no vacancies at this time.

Clinic Services

SCCAS veterinary clinic continues to have interns from the Animal Behavior College Registered Veterinary Technician program. The Shelter will also serve as a clinical rotation stop for students at all stages of their education. Depending on the current stage of the program,

students will be receiving instruction and performing duties in the Animal Care Department and also in the Veterinary Clinic.

At the clinic at the Live Oak shelter location in the months of June/July 2019 636 animals were spay/neutered. Also, 122 animals were transferred to our adoption placement partner organizations. The Live Oak Shelter continues to work closely with Sheriff's Work Release, CalWorks and Court Referral for support.

Client Services

Client services staff continues to provide excellent customer service while assisting a high volume of clients in person and on the phone. Staff processes adoptions, returns animals to their owners, and schedules spay/neuter appointments, processes licenses, files lost and found reports, processes Administrative Citations, does research and follow up for the daily hold report, and sells merchandise and products to the public such as apparel with our new logo, flea prevention medication and pet identification tags to generate revenue.

Client services staff is increasingly helping with licensing, rabies vaccine data entry and donation processing.

Animal Control

Animal Control Officers continue proactive patrols and the Door-to-Door community outreach campaign, when able. Field Manager Todd Stosuy has completed updating Field policies and procedures and is working with the general manager to create a model ordinance for all jurisdictions.

Animal Control Officers continue to provide excellent animal rescue and control service to residents of Santa Cruz County. Officers continue to rescue injured and mistreated animals, promote public safety with assisting law enforcement and conducting vicious and/or dangerous animal investigations, and provide community outreach and education at special events.

Volunteer and Humane Education Programs

SCCAS completed its fifth very successful year of summer camp for Santa Cruz County youth.

Volunteer orientations continue to be offered twice a month. SCCAS' partnership with YouthSERVE allows 13-18 year olds to volunteer with trained supervisors. Several continuing education seminars are being offered each month to volunteers, staff and now the public on topics such as animal handling skills and basic animal grooming.

Pet of the Week segments continue each week in the Santa Cruz Sentinel, Mid-County Post and KPIG. We are now showcasing a Pet of the Week segment once a month at KSBW television.

SCCAS continues to provide trainings and education opportunities for our volunteers and members of the public.

Statistics

Please see attached.
Melanie Sobel

General Manager

Recommendation:

Accept and file the reports of the management team for the months of June/July 2019.

Animal Control Report
June and July 2019
Todd Stosuy, Field Services Manager

1. We are continuing with our zero-tolerance policy for off leash dogs and are citing animal owners on contact at Live Oak Beaches, Highlands Park in Ben Lomond, Seascape Park in Aptos and Anna Jean Cummings Park in Soquel. Due to increased complaints we have begun patrolling Skypark and Siltanen Park in the City of Scotts Valley
2. Our officers have begun presenting at the Animal Shelters Summer Camp, as well as at the Santa Cruz SPCA summer camp.
3. In June we issued two Vicious Orders in unincorporated County and one in the City of Santa Cruz. We also issued two Habitual Orders in unincorporated County and 2 Animal Control Warning letters in unincorporated County. In July we issued two Vicious Animal Orders in unincorporated County and three Habitual Orders in unincorporated County. We also issued five Animal Control Warning letters in unincorporated County and two in the City of Watsonville.
4. We requested charges be filed against a resident in Boulder Creek after he was caught on video at Petsmart punching his dog in the face.
5. We are currently conducting an investigation into a dog that died under suspicious circumstances and was left on the side of the road in Watsonville. The dog had a microchip which came back to a subject in Salinas who had recently gave the dog away on Craigslist.
6. We requested charges be filed against a San Jose man who fired a bb gun at a dog on the Santa Cruz side of Los Gatos. San Jose Police assisted us in interviewing the suspect since he lived in their jurisdiction.
7. We are currently investigating a case of neglect against a petsitter who failed to care for a dog that was subsequently euthanized after it was found dying and infested with maggots.
8. We are conducting undercover surveillance for cockfighting at several locations in Watsonville and unincorporated County.
9. We requested charges be filed against a Santa Cruz City woman after she failed to get veterinary care for her cat that was subsequently euthanized.
10. We continue to conduct probation searches at several homes to ensure the residents are not harboring or keeping animals as required by their probation terms.
11. The Santa Cruz Fire Department and Native Animal Rescue assisted us in capturing a squirrel in downtown Santa Cruz that was attacking passersby. The squirrel was protecting her newborns. The case received international media attention.
12. Officer Talia Padilla worked with Program and Development Manager Erika Anderson and did several PSA's for Community Television regarding fireworks and the Animal Shelter.
13. We did a presentation in the City of Watsonville at a Daycare Center regarding responsible animal ownership. The Daycare owner contacted us and asked if an officer could do a presentation for the children, ages 4-16, at the center.

**Shelter Services Board Report
June and July 2019
By Ben Winkleblack, Shelter Manager**

In the months of June and July 2019:

- 1,707 dog licenses were sold
- 385 animals were adopted
- 122 animals were transferred to another shelter or placement partner
- 1012 animals entered the shelter
- 223 animals were reunited with their owner
- 643 WebLicensing transactions
- 636 spay or neuter procedures
- 276 animals signed up for the Planned Pethood Program

Shelter intake has increased 10.5% when compared to the same period last year. Animals that were returned to their owners has increased by 8% versus similar period last year. Online dog licensing has increased 35% over the period last year. Overall dog licensing has increased 23% when compared to the same period last year.

A new dog play area has been created in an unused area of the shelter property. The new play area will reduce the bottleneck experienced by volunteers wishing to exercise dogs and provide another space for potential adopters to meet the dogs that they are interested in.

Thank you,
Ben Winkleblack

Board Report

- Healthy Pets for All
 - June 19 with Project Homeless Connect at the Santa Cruz Portuguese Hall served 86 pets. Our outreach table ran out of materials such as food, collars, leashes, blankets, etc. which we give out for free.
 - Upcoming Healthy Pets for All Dates are August 30th in Felton at the Mountain Community Resources Center and September 19th in Watsonville at the FOWAS Spay and Neuter Clinic.
- Events
 - Santa Cruz Boardroom Skate Contest
 - Staff and volunteers were out at the Pleasure Point Street Fair with the Santa Cruz Boardroom. Volunteer sold Santa Cruz Boardroom coffee and Dog bowls that are made out of recycled Skateboards. Four adoptable dogs came to the event throughout the day where they met potential adopters and were introduced to the crowds over the PA. The Boardroom raised Over \$1,800 for the Shelter.
 - Paint Your Pet
 - The Painted Cork co-hosted a Paint Your Pet event on July 12th. 32 people signed up and attended to paint their pet and raised \$1,120.
 - Paws in the Park
 - Shelter staff and volunteers have participated in two community dog walks on the San Lorenzo River Walk with Birchbark Foundation, WoofPack, and Coastal Watershed Council. Volunteers bring adoptable dogs and join in the walk around the river. Upcoming date: August 25th.
 - Doggie Date Night
 - Thursday, August 8th 7pm at Brommer Street Park. Partnered with County Parks to show the film, Secret Life of Pets. County Sheriff's and Mosquito and Vector departments will be present. Food will be available for purchase from Tacos El Chuy and beer from Santa Cruz Mountain Brewing. WoofPack 831 will also be out helping us with this event and giving out Puppuccinos to dogs.
 - Parks and Rex
 - Saturday, August 24th 12pm-4pm at Simpkins Family Swim Center partnered with County Parks.
 - Catio Tour
 - Saturday, October 12th 10am-2pm partnered with Native Animal Rescue and features Catos throughout the County (Boulder Creek to Watsonville). The public will be able to tour 15 Catos throughout the County to learn about how people in our community are keeping both their cats and the native wildlife safe. Tickets will be on sale for a \$5+ donation. This event is sponsored by New Leaf and will have 500 education booklets printed for attendees.

- Humane Education
 - Summer Camp
 - During the four weeks of Summer Camp, 55 kids from the community came to the Shelter to participate in the program. They learned about Dog and Cat TLC, Animal Control, Animal Care, and participated in offsite learning opportunities with Coastal Watershed.
 - Classroom Presentations
 - I presented at the Pajaro Valley Unified School District Board of Trustees meeting in June to announce that we will be expanding our Humane Education program. We will be offering classroom presentations and want to focus this outreach in Watsonville.
 - We have confirmed a partnership with Boys and Girls Club in Downtown Santa Cruz where our Humane Education Coordinator will give presentations once a week during the afterschool programs.
 - I have been contacting schools and educators in the area regarding in class presentations and I gave a presentation to a 1st grade summer school class at Bay View Elementary. As we begin the school year, we will be scheduling more presentations throughout the County.
- SPOTT (Shelter Pets On The Town)
 - SPOTT is a new program we plan to launch in the Spring where the general public will be able to come to the Shelter and take a dog out for the day. All forms, training, and required paperwork is complete and in place for this program to begin.
- Community Partners Program
 - Shelter Buddy Sponsorship program for local businesses. The sponsorship packages rang from \$500-\$10,000 and business owners can select their sponsorship level and receive a variety of benefits from the Shelter in return.
 - We have launched this program and started offering sponsorship opportunities for events such as Parks and Rex and the Catio Tour. The Catio Tour has been sponsored by New Leaf with a donation of \$2,000.
- Grants
 - Monterey Peninsula Foundation Grant request to fund the Humane Education program.
 - Santa Cruz County Bank request for Planned Pethood
 - Santa Cruz Rotary request for Planned Pethood
 - PetSmart Charities request for transport vehicle
 - Lee Kahn Family Foundation
 - Upcoming grant requests
 - Santa Cruz Sunrise Rotary
 - Watsonville Rotary
 - Omega Nu of Santa Cruz

Consent Agenda Item 5.3

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Melanie Sobel, General Manager
DATE: August 12, 2019
SUBJECT: Statistics for the Months of June and July 2019

Recommendation:

Accept and file the reports of statistics for the months of June and July 2019.



All Jurisdictions Combined 6/1/19 through 7/31/19

	CAT	DOG	KITTEN	OTHER	PUPPY	TOTAL
Total Intake	291	298	270	127	26	1,012

	CAT	DOG	KITTEN	OTHER	PUPPY	TOTAL
Adopted	59	57	212	36	21	385
Died	0	0	0	1	0	1
Euthanized	123	48	46	78	1	296
Returned to Owner	44	169	2	5	3	223
Transferred	42	24	17	37	2	122
Total Outcome	268	298	277	157	27	1,027

Intakes of Owner Requested Euthanasia From All Jurisdictions During 6/1/19 to 7/31/19 = **125**

Animals on hand on July 31, 2019 = 238

Patrols by Jurisdiction	Patrols	Total Minutes
County of Santa Cruz	107	3,805
Capitola	2	25
Watsonville	42	1,396
Santa Cruz	5	144
Scotts Valley	15	633
Live Oak and E. Cliff Beaches	17	780
Total Citations issued	123	

License Compliance and Revenue

	Tags Sold	Revenue
CAPITOLA	60	\$1,939
COUNTY	1,036	\$31,395
OTHER	1	\$29
SANTA CRUZ	312	\$9,372
SCOTTS VALLEY	100	\$2,907
WATSONVILLE	198	\$6,141
TOTAL	1,707	\$51,783

Consent Agenda Item 5.4

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Melanie Sobel, General Manager
DATE: August 12, 2019
SUBJECT: Fourth Quarter Report of all Claims under \$10,000 approved by the General Manager for April 1, 2019 through June 30, 2019

Recommendation:

Approve the fourth quarter report of all claims under \$10,000 approved by the General Manager for April 1, 2019 through June 30, 2019.

Discussion:

As recommended by the Santa Cruz County Auditors-Controllers Office management letter dated 11/17/2010 SCCAS has resumed provision of the quarterly report of all authorized claims under and in excess of \$10,000 which have been approved and forwarded to the Controller of the Authority for payment.

The next quarterly report of expenditures for July 1, 2019 through September 30, 2019 will be included in the October 2019 agenda.

DATE: 8/12/19
 TO: Board of Directors, Santa Cruz County Animal Shelter
 FROM: Melanie Sobel, General Manager
 SUBJECT: Item 5.4 April 1, 2019 through June 30, 2019 Claims Report

The following SCCAS claims under \$10,000 have been approved by the General Manager without prior Board of Directors action, and submitted to the County Auditor-Controller for payment from the Operating Budget for the period of April 1, 2019 through June 30, 2019.

Expenditure Actual Transactions					
Posted	Document	Amount	Description	Vendor No	Vendor Name
Object 61115 -- POLICE SAFETY EQUIP-REPLACE					
4/18/2019	2019 0322	48.00	BATTERIES FOR OFFICER'S RADIOS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
Object 61125 -- UNIFORM REPLACEMENT					
5/7/2019	12456566	104.88	BOOT REPLACEMENT ACO MONTES	V126774	GALLS LLC
Object 61310 -- FOOD					
6/30/2019	233327654	416.36	KITTEN AND ADULT CAT FOOD - SC	V126091	HILLS PET NUTRITION INC
6/30/2019	EV700001	52.34	ACCRUE GENERAL FEED 2019 0630		
4/22/2019	2019 0325	665.34	CAT/DOG/KITTEN/PUPPY FOOD	V126091	HILLS PET NUTRITION INC
6/30/2019	2019 0630	23.83	#SPW-2847 DRINKING WATER-WATS	V34903	DAMM SOFTWATER SERVICE INC
6/17/2019	2019 0525	765.82	CAT/DOG/PUPPY/KITTEN FOOD	V126091	HILLS PET NUTRITION INC
6/20/2019	2019 0531	59.27	GEEKS PELLETS/HEN SCRATCH	V741	GENERAL FEED & SEED
6/20/2019	2019 0604	32.88	#SPW-2847 DRINKING WATER-WATS	V34903	DAMM SOFTWATER SERVICE INC
4/16/2019	2019 0401	44.07	SPW-2847 DRINKING WATER - WATS	V34903	DAMM SOFTWATER SERVICE INC
4/18/2019	2019 0331	440.64	SHAVINGS/STRAW/PELLETS - SC	V741	GENERAL FEED & SEED
4/25/2019	2019 0420	161.42	FOOD FOR ASA VOLUNTEER EVENT	E613782	GEROME, AMY
5/16/2019	2019 0430	496.63	FEED FOR LIVESTOCK -SC SHELTER	V741	GENERAL FEED & SEED
5/16/2019	2019 0501	43.26	#SPW-2847 DRINKING WATER -WATS	V34903	DAMM SOFTWATER SERVICE INC
Object 61412 -- JANITORIAL SERVICES					
4/16/2019	22130	825.00	#22130 -JANITORIAL SERVICES SC	V129185	ALVAREZ INDUSTRIES INC
5/14/2019	22333	825.00	#22333 - APRIL JANITORIAL - SC	V129185	ALVAREZ INDUSTRIES INC
6/17/2019	22553	825.00	#22553 JANITORIAL SERVICES -SC	V129185	ALVAREZ INDUSTRIES INC
6/30/2019	22822	825.00	#22822 - JANITORIAL-JUNE 2019	V129185	ALVAREZ INDUSTRIES INC
Object 61525 -- LIABILITY INSURANCE					
4/22/2019	65813	65.46	INSURANCE FOR OFF SITE EVENTS	V122952	SDRMA
Object 61720 -- MAINT-MOBILE EQUIPMENT-SERV					
4/22/2019	51334	115.92	OIL CHANGE ASA VEHICLE #107	V129038	ALLEN BROTHERS OIL INC
4/22/2019	39747	78.28	OIL CHANGE ASA VEHICLE #106	V129038	ALLEN BROTHERS OIL INC
6/30/2019	86840	1,624.39	BRAKES/SEAT BELT REPAIR ASA894	V129906	SPECIALIZED AUTO INC
4/16/2019	PETTYCASH032719	14.19	FUEL CAP ASA VEHICLE 106	V103789	COUNTY OF SANTA CRUZ AUDITOR-CONTROLLER
5/20/2019	2019 0507	476.05	REPAIRS TO VEHICLES #106, #800	V129906	SPECIALIZED AUTO INC
4/8/2019	2019 0222	626.36	ASA VEHICLE PARTS AND REPAIRS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/15/2019	PETTYCASH051519	20.00	TIRE REPAIR - ASA VEHICLE #106	V103789	COUNTY OF SANTA CRUZ AUDITOR-CONTROLLER
5/30/2019	52678	78.13	OIL CHANGE - ASA VEHICLE #894	V129038	ALLEN BROTHERS OIL INC
Object 61725 -- MAINT-OFFICE EQUIPMNT-SERVICES					
5/30/2019	20074096	139.82	COPIER USE AND MAINTENANCE FEE	V15391	CANON SOLUTIONS AMERICA INC
4/25/2019	19963254	350.70	COPIER MAINTENANCE AND USE FEE	V15391	CANON SOLUTIONS AMERICA INC
6/30/2019	20186051	139.82	COPIER USE AND MAINTENANCE FEE	V15391	CANON SOLUTIONS AMERICA INC
Object 61730 -- MAINT-OTH EQUIP-SERVICES					
6/30/2019	EV700001	420.49	ACCRUE T HOUSEMAN 3486 307136		
6/17/2019	3486 306908	358.00	DRYER REPAIRS - WATS SHELTER	V122492	TAYLOR HOUSEMAN INC
4/30/2019	3486-305540	334.68	TAYLOR HOUSEMAN WASHING MACHIN	V122492	TAYLOR HOUSEMAN INC
Object 61731 -- MAINT-OTH EQUIP-SUPPLIES					
4/18/2019	2019 0322	1,132.60	SHELTER REPAIR PARTS/FENCING	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/19/2019	PETTYCASH061819	36.02	FLEX SUPPLY HOSE-EQUIP REPAIR	V103789	COUNTY OF SANTA CRUZ AUDITOR-CONTROLLER
Object 61835 -- FACILITIES MAINT-GENERAL-SERV					
5/20/2019	31354	150.00	FIRE EXTINGUISHER SERVICE	V125908	SANTA CRUZ FIRE EQUIPMENT COMPANY
Object 61845 -- MAINT-STRUCT/IMPS/GRDS-OTH-SRV					
6/27/2019	951109	202.03	GATE LATCH/LOCK - WATS SHELTER	V109597	REEDER, STEPHEN
6/27/2019	951115	32.70	PARTS FOR GATE LATCH - WATS	V109597	REEDER, STEPHEN
Object 61922 -- OTHER MEDICAL MATERIALS & SUPP					
5/16/2019	37451449	1,222.27	SYRINGES/NOBIVAC/VIRBANTEL	V128735	PATTERSON VETERINARY SUPPLY INC
5/16/2019	2019 0430	220.78	SNAP PARVO TESTS - ANIMAL CARE	V10638	IDEXX DISTRIBUTION INC
5/16/2019	2019 0430	170.91	OXYGEN TANKS - ANNEX & CLINIC	V125202	ANALGESIC SERVICES INC
4/15/2019	2019 0401	578.53	BUPRENORPHINE/PRAZIQUANTEL	V129835	ROADRUNNER PHARMACY INC BIN#920073
6/30/2019	2019 0625	1,598.38	MEDICAL SUPPLIES-ANIMAL CARE	V120453	MWI VETERINARY SUPPLY CO
6/30/2019	EV700001	322.14	ACCRUE BAYER 6007501421		
4/22/2019	2019 0325	65.10	MEDICAL - HEALTHY PETS FOR ALL	V120453	MWI VETERINARY SUPPLY CO
4/22/2019	2019 0325	199.54	MISC. MEDICAL - ANIMAL CARE	V120453	MWI VETERINARY SUPPLY CO
4/22/2019	2019 0325	4,870.69	MISC. MEDICAL SUPPLIES - VET	V120453	MWI VETERINARY SUPPLY CO
4/22/2019	2019 0331	136.06	OXYGEN TANKS FOR VET CLINIC	V125202	ANALGESIC SERVICES INC

6/30/2019	EV700001	258.92	ACCRUE PATTERSON 38235535			
6/30/2019	9307772	211.90	METACAM FOR VET CLINIC - SC	V38957	BOEHRINGER INGELHEIM ANIMAL HEALTH USA INC	
6/30/2019	9350424	423.79	METACAM FOR VET CLINIC - SC	V38957	BOEHRINGER INGELHEIM ANIMAL HEALTH USA INC	
6/30/2019	2019 0625	5,451.04	MISC. MEDICAL SUPPLIES-CLINIC	V120453	MWI VETERINARY SUPPLY CO	
6/30/2019	2019 0630	122.60	OXYGEN TANKS FOR VET CLINIC	V125202	ANALGESIC SERVICES INC	
6/30/2019	2019 0701	559.70	BUPRENORPHINE, MELOXICAM	V129835	ROADRUNNER PHARMACY INC BIN#920073	
6/17/2019	37945240	1,009.20	NOBIVAC FELINE/CANINE - WATS	V128735	PATTERSON VETERINARY SUPPLY INC	
6/17/2019	2019 0525	480.30	SUPPLIES- HEALTHY PETS FOR ALL	V120453	MWI VETERINARY SUPPLY CO	
6/17/2019	2019 0525	1,172.57	MEDICAL SUPPLIES - ANIMAL CARE	V120453	MWI VETERINARY SUPPLY CO	
6/17/2019	708208	430.13	BUPRENORPHINE FOR VET CLINIC	V129835	ROADRUNNER PHARMACY INC BIN#920073	
6/17/2019	2019 0525	5,575.25	MISC MEDICAL SUPPLIES - CLINIC	V120453	MWI VETERINARY SUPPLY CO	
6/17/2019	2019 0531	118.86	OXYGEN TANKS FOR VET CLINIC	V125202	ANALGESIC SERVICES INC	
4/16/2019	36603942	638.01	NOBIVAC/MISC. MEDICAL - SC	V128735	PATTERSON VETERINARY SUPPLY INC	
5/9/2019	2019 0425	1,141.33	NOBIVAC/SYRINGES/EXAM GLOVES	V120453	MWI VETERINARY SUPPLY CO	
5/9/2019	2019 0425	1,196.85	MONOCRYL/MISC. MEDICAL-CLINIC	V120453	MWI VETERINARY SUPPLY CO	
Object 62020 -- MEMBERSHIPS						
4/8/2019	2019 0222	350.00	CAL ANIMALS MEMBERSHIP	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506	
Object 62111 -- MISCELLANEOUS EXPENSE-SERVICES						
4/18/2019	2019 0322	751.07	SHREDDING/TIME STAMP CLOCK	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506	
Object 62112 -- CASH SHORTAGES						
4/9/2019	DU59283	8.00	Shortage	C99999	DEP	
4/17/2019	DU59584	9.00	Shop Cash Shortage 041319	C99999	DEP	
6/4/2019	DU60981	4.00	Cash Shortage 060119	C99999	DEP	
5/23/2019	DU60688	20.00	Cash Shortage 052019	C99999	DEP	
Object 62214 -- DUPLICATING SERVICES						
6/13/2019	2038	574.28	ENVELOPES/NOTICES - LICENSING	V115600	BLUE HERON DESIGN GROUP	
4/22/2019	11107	273.94	TRAINING GUIDES FOR VOLUNTEERS	V11770	MAY, LEE	
4/22/2019	11281	109.99	FLYERS/POSTERS FOR HUMAN RACE	V11770	MAY, LEE	
4/15/2019	2018	216.86	DONATION FLYERS/BUSINESS CARDS	V115600	BLUE HERON DESIGN GROUP	
Object 62219 -- PC SOFTWARE PURCHASES						
4/18/2019	2019 0322	505.00	VOLGISTICS & MAIL CHIMP FEES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506	
6/30/2019	2019 0522	75.00	MAILCHIMP MONTHLY FEE	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506	
6/30/2019	2019 0624	75.00	MAILCHIMP EMAIL SERVICE FEE	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506	
5/20/2019	2019 0422	75.00	MAILCHIMP EMAIL SERVICES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506	
4/8/2019	2019 0222	75.00	MAILCHIMP MONTHLY FEE	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506	
Object 62221 -- POSTAGE						
4/16/2019	PETTYCASH032719	8.30	USPS POSTAGE-MERCH TO CLIENT	V103789	COUNTY OF SANTA CRUZ AUDITOR-CONTROLLER	
6/30/2019	2019 0624	86.76	POSTAGE METER FEES - SC ADMIN	V15715	THE PITNEY BOWES BANK INC	
4/22/2019	2019 0324	2,018.50	POSTAGE METER REFILL - SC	V15715	THE PITNEY BOWES BANK INC	
6/17/2019	2019 0524	3,028.50	POSTAGE REFILL FOR METER - SC	V15715	THE PITNEY BOWES BANK INC	
6/17/2019	3103208089	114.78	POSTAGE METER USE FEE	V129092	PITNEY BOWES GLOBAL FINANCIAL SERVICES	
Object 62223 -- SUPPLIES						
6/17/2019	8054507218	327.60	OFFICE SUPPLIES/PRINTER INK-SC	V14384	STAPLES CONTRACT AND COMMERCIAL INC.	
6/17/2019	JBN751	51.05	TONER FOR NETWORK PRINTER-SC	V14384	STAPLES CONTRACT AND COMMERCIAL INC.	
6/17/2019	INV15950	145.30	SILICON TUBES/SQUEEZE TUBES	V124747	HEALTH TECHNOLOGY PROFESSIONAL PRODUCTS INC	
6/17/2019	JBN811	21.14	TONER FOR NETWORK PRINTER-WATS	V14384	STAPLES CONTRACT AND COMMERCIAL INC.	
6/20/2019	562684	2,375.00	MICROCHIPS -SC CLIENT SERVICES	V37541	DATAMARS INC	
4/22/2019	INV14444	1,339.97	SOAP/DETERGENT - WATS SHELTER	V124747	HEALTH TECHNOLOGY PROFESSIONAL PRODUCTS INC	
6/30/2019	2019 0522	282.31	CAT LITTER FOR ANIMAL CARE	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506	
6/30/2019	2019 0624	994.79	CAT LITTER/EXAM GLOVES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506	
6/30/2019	EV700001	194.26	ACCRUE HENRY SCHEIN RK13179			
6/30/2019	8054163191	216.27	MISCELLANEOUS OFFICE SUPPLIES	V14384	STAPLES CONTRACT AND COMMERCIAL INC.	
6/30/2019	2019 0522	8.03	REPAIR PARTS FOR SC SHELTER	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506	
6/30/2019	2019 0624	1,348.19	LEASHES/HARNESSES/VESTS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506	
6/30/2019	JFA810 REV	77.83	TONER FOR NETWORK PRINTER - SC	V14384	STAPLES CONTRACT AND COMMERCIAL INC.	
6/30/2019	EV700001	312.25	ACCRUE STAPLES 8054878413			
6/30/2019	2019 0522	8.73	VEHICLE LIGHT BULB	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506	
6/30/2019	JFA871 REV	48.95	TONER FOR NETWORK PRINTER-WATS	V14384	STAPLES CONTRACT AND COMMERCIAL INC.	
6/30/2019	2019 0522	53.95	FENCE REPAIR PARTS - WATS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506	
6/30/2019	EV700001	407.09	ACCRUE HEALTH TECH INV15623			
5/20/2019	2019 0422	449.90	PAINT FOR BENEFIT SHOP	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506	
5/20/2019	2019 0422	1,732.11	ANIMAL TRAPS/ MISC. SUPPLIES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506	
5/20/2019	2019 0422	102.04	FIELD DEPARTMENT SUPPLIES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506	
4/30/2019	0361160-IN	612.50	COLLARS AND LEASHES-SC SHELTER	V120332	CAMPBELL PET COMPANY	
5/23/2019	INV14549	3,493.45	DETERGENT/BLEACH/DEGREASER	V124747	HEALTH TECHNOLOGY PROFESSIONAL PRODUCTS INC	
5/20/2019	2019 0422	132.16	FENCE REPAIR SUPPLIES - WATS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506	
4/8/2019	2019 0222	11.73	REPAIR PARTS FOR SHELTER GATE	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506	
4/8/2019	2019 0222	482.21	CAT LITTER/RABBIT PELLETS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506	
4/18/2019	2019 0322	224.24	DOG COLLARS/TRACTOR FUEL	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506	
4/18/2019	8053829695	271.98	TONER/MISC OFFICE SUPPLIES	V14384	STAPLES CONTRACT AND COMMERCIAL INC.	

4/18/2019	HUM877	50.03	TONER FOR NETWORK PRINTER - SC	V14384	STAPLES CONTRACT AND COMMERCIAL INC.
5/16/2019	HYB544	56.29	TONER FOR NETWORK PRINTER-SC	V14384	STAPLES CONTRACT AND COMMERCIAL INC.
6/19/2019	PETTYCASH061819	72.00	BASEBALL CAPS-SUMMER KIDS CAMP	V103789	COUNTY OF SANTA CRUZ AUDITOR-CONTROLLER
5/16/2019	HYB604	26.73	TONER FOR NETWORK PRINTER-WATS	V14384	STAPLES CONTRACT AND COMMERCIAL INC.
6/19/2019	PETTYCASH061819	38.22	DISTILLED WATER - VET EQUIP	V103789	COUNTY OF SANTA CRUZ AUDITOR-CONTROLLER
4/18/2019	2019 0322	270.17	CAT LITTER - ANIMAL CARE SC	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/18/2019	HUM939	26.09	TONER FOR NETWORK PRINTER-WATS	V14384	STAPLES CONTRACT AND COMMERCIAL INC.
6/24/2019	2019 0605	409.66	SUPPLIES/FOOD - ANIMAL CARE	V8645	PET PALS
5/6/2019	950794	59.75	V109597 REEDER, STEPHEN	V109597	REEDER, STEPHEN
Object 62226 -- INVENTORIAL ITEMS <5000					
6/30/2019	2019 0522	2,825.55	EQUIPMENT FOR VET CLINIC	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
Object 62301 -- ACCOUNTING AND AUDITING FEES					
6/28/2019	JV191141	6,000.00	Move Audit Fees to 62301		
Object 62317 -- CONSULT/MGT/PC SERVICES					
6/17/2019	16440	123.20	WEBLICENSING MONTHLY FEE	V11567	HLP INC
6/30/2019	EV700001	102.20	ACCRUE HLP INC 16610		
4/22/2019	16182	128.45	WEBLICENSING TRANSACTION FEE	V11567	HLP INC
5/20/2019	16319	119.00	WEBLICENSING MONTHLY FEE	V11567	HLP INC
Object 62381 -- PROF & SPECIAL SERV-OTHER					
6/30/2019	EV700001	284.00	ACCRUE TRENT THOMPSON 7419		
6/30/2019	EV700001	600.00	ACCRUE FLINSTONE SC 7762		
4/22/2019	38779	2,351.53	POSTAGE - ASA DONATION MAILER	V128069	VILLAGE INSTANT PRINTING INC
4/22/2019	0319157635	447.79	LAB WORK FOR VET CLINIC	V10638	IDEXX DISTRIBUTION INC
6/30/2019	31	10,240.00	ANIMAL BEHAVIOR CONSULTING	V33107	BRADEN, CARLA
6/30/2019	2019 0630	3,780.00	HUMANE EDUCATION COORDINATOR	V37749	ADAMIC, CAROL DIANA
6/30/2019	EV700001	676.07	ACCRUE IDEXX 0619157635		
6/30/2019	EV700001	400.00	ACCRUE FLINSTONE WATS 7762		
5/14/2019	58513	752.80	MAIL SERVICES-DONATION MAILER	V128069	VILLAGE INSTANT PRINTING INC
5/14/2019	58514	1,144.67	STORIES INSERT-DONATION MAILER	V128069	VILLAGE INSTANT PRINTING INC
5/14/2019	58515	1,113.11	#10 ENVELOPES DONATION MAILER	V128069	VILLAGE INSTANT PRINTING INC
5/14/2019	58516	575.87	#9 ENVELOPES -DONATION MAILERS	V128069	VILLAGE INSTANT PRINTING INC
5/14/2019	58517	463.94	DONATION INSERT -ASA MAILER	V128069	VILLAGE INSTANT PRINTING INC
5/14/2019	30	10,240.00	ANIMAL BEHAVIOR CONSULTING	V33107	BRADEN, CARLA
5/14/2019	7699	600.00	PICK UP SERVICE - SC SHELTER	V35604	FLINTSTONE ENTERPRISES
6/17/2019	2019 0608	495.00	HEARING PREP AND DECISION	V38409	ASHLEY B. WHEELOCK
6/17/2019	0519157635	639.45	LAB WORK FOR VET CLINIC - SC	V10638	IDEXX DISTRIBUTION INC
5/14/2019	7699	400.00	PICK UP SERVICE - WATS SHELTER	V35604	FLINTSTONE ENTERPRISES
6/20/2019	7740	500.00	PICK UP SERVICE - WATSONVILLE	V35604	FLINTSTONE ENTERPRISES
6/20/2019	7365	569.00	PRIVATE CREMATION SERVICES	V37591	THOMPSON, TRENT
6/20/2019	7740	750.00	PICK UP SERVICE - SC SHELTER	V35604	FLINTSTONE ENTERPRISES
6/20/2019	2019 0530	1,200.00	HUMANE EDUCATOR - MAY 2019	V37749	ADAMIC, CAROL DIANA
6/20/2019	2432	6,000.00	AUDIT SERVICES FOR ASA FY17-18	V37586	HARSHWAL AND COMPANY LLP
4/8/2019	329201909	800.00	BENEFIT SHOP MANAGEMENT	V37693	GOODMAN, LEA M
4/8/2019	2019 0402	1,200.00	HUMANE EDUCATION COORDINATOR	V37749	ADAMIC, CAROL DIANA
6/28/2019	JV191141	(6,000.00)	Move Audit Fees to 62301		
5/9/2019	2019 0430	1,200.00	HUMANE EDUCATION COORDINATOR	V37749	ADAMIC, CAROL DIANA
4/12/2019	2018 1020.REI	1,350.00	HUMANE EDUCATION COORDINATOR	V36009	WALKER, JEN LAURE
5/20/2019	509201913	1,200.00	BENEFIT SHOP MANAGEMENT	V37693	GOODMAN, LEA M
5/20/2019	516201914	400.00	BENEFIT SHOP MANAGEMENT	V37693	GOODMAN, LEA M
4/16/2019	2019 0318	210.00	HEARING OFFICER PREP/DECISION	V38409	ASHLEY B. WHEELOCK
5/20/2019	7288	830.00	CREMATION SERVICES -APRIL 2019	V37591	THOMPSON, TRENT
5/20/2019	2019 0422	18.99	ASA VEHICLE WASH	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/11/2019	2018 1020	(1,350.00)	HUMANE EDUCATION COORDINATOR	V36009	WALKER, JEN LAURE
5/16/2019	2019 0430	369.10	LAB WORK FOR VET CLINIC	V10638	IDEXX DISTRIBUTION INC
6/27/2019	2019 0628	900.00	HUMANE EDUCATION ASSISTANT	V38956	ANDERSON, BIANCA NICOLE
4/25/2019	3004656434	119.61	BIO WASTE PICK UP-WATS SHELTER	V14496	STERICYCLE ENVIRONMENTAL SOLUTIONS INC
4/15/2019	301118	316.83	A-FRAME SIGN FOR SHELTER	V129207	MONTEREY SIGNS INC
4/15/2019	412201911	800.00	BENEFIT SHOP MANAGEMENT	V37693	GOODMAN, LEA M
4/15/2019	7636	600.00	PICK UP SERVICES - SC SHELTER	V35604	FLINTSTONE ENTERPRISES
4/15/2019	7636	400.00	PICK UP SERVICES-WATS SHELTER	V35604	FLINTSTONE ENTERPRISES
6/24/2019	612201916	1,200.00	BENEFIT SHOP MANAGEMENT	V37693	GOODMAN, LEA M
5/22/2019	30	(10,240.00)	ANIMAL BEHAVIOR CONSULTING	V33107	BRADEN, CARLA
5/22/2019	30	10,240.00	ANIMAL BEHAVIOR CONSULTING	V33107	BRADEN, CARLA
5/30/2019	500	700.00	PRESENTATIONS FOR SUMMER CAMP	V32555	RAMSEY, JENNIFER
5/30/2019	2019 0521	500.00	STRINGER HEARING & DOCUMENTS	V38409	ASHLEY B. WHEELOCK
5/30/2019	2019 0519	400.00	TRANSPORT FOR RENEGADE	V37554	VANOVER, MARK
5/6/2019	425201912	800.00	BENEFIT SHOP MANAGEMENT	V37693	GOODMAN, LEA M
Object 62399 -- VETERINARIAN SERVICES					
5/30/2019	DU60836	(46.50)	SCVH Fees for A258210	C99999	DEP
6/24/2019	161	2,185.00	SPAY/NEUTER VET SERVICES	V38841	FANKHAUSER, JEFFREY

6/24/2019	2019 0523	812.50	SPAY/NEUTER VET SERVICES	V38012	PETER MAKOTO MATSUKI
4/15/2019	2019 0408	1,237.50	SPAY/NEUTER VET SERVICES	V36589	SULLENBERGER, ERIKA A
4/25/2019	DU59855	(20.00)	SCVH Fees for A242722	C99999	DEP
6/6/2019	DU61057	(61.50)	SCVH Fees for A256284	C99999	DEP
4/30/2019	2019 0331	3,076.79	AFTER HOURS EMERGENCY VET CARE	V108476	SANTA CRUZ VETERINARY HOSPITAL
5/20/2019	010	4,143.75	SPAY/NEUTER VET SERVICES	V36909	HANSON-KAO, SHARON K.
5/20/2019	011	5,737.50	SPAY/NEUTER VET SERVICES	V36909	HANSON-KAO, SHARON K.
4/16/2019	133609	203.80	VET CARE/X-RAYS FOR 2 ANIMALS	V8622	ANIMAL HOSPITAL OF SOQUEL
4/16/2019	2019 0412	390.00	SPAY/NEUTER VET SERVICES	V38012	PETER MAKOTO MATSUKI
5/23/2019	DU60688	(53.50)	SCVH Fees for A258122	C99999	DEP
5/9/2019	13586	115.12	EXAMS/VACCINES FOR 2 GOATS	V123183	LARGE ANIMAL VETERINARY SERVICE OF SANTA CRUZ INC
5/9/2019	2019 0501	1,650.00	SPAY/NEUTER VET SERVICES	V36589	SULLENBERGER, ERIKA A
4/8/2019	2019 0401	2,530.00	VET SERVICES - HEALTHY PETS	V37906	DEBAENE, KELLY
6/17/2019	6955	161.80	RADS/MEDS FOR A257693	V128367	COAST EQUINE VETERINARY SERVICES INC
5/14/2019	136449	168.00	XRAYS FOR INJURED CAT A256938	V8622	ANIMAL HOSPITAL OF SOQUEL
6/30/2019	2019 0430	1,796.35	AFTER HOURS EMERGENCY VET CARE	V108476	SANTA CRUZ VETERINARY HOSPITAL
6/30/2019	012	5,306.25	SPAY/NEUTER VET SERVICES	V36909	HANSON-KAO, SHARON K.
6/30/2019	2019 0531	3,947.35	AFTER HOURS EMERGENCY VET CARE	V108476	SANTA CRUZ VETERINARY HOSPITAL
6/30/2019	162	380.00	SPAY/NEUTER VET SERVICES	V38841	FANKHAUSER, JEFFREY
6/30/2019	013	4,612.50	SPAY/NEUTER VET SERVICES	V36909	HANSON-KAO, SHARON K.
6/30/2019	EV700001	621.89	ACCRUE COAST VET 7721		
6/30/2019	EV700001	628.00	ACCRUE COAST VET 7571		
6/30/2019	2019 0627	2,365.00	HEALTHY PETS FOR ALL VET SVCS	V37906	DEBAENE, KELLY
4/22/2019	2018 1130	1,014.00	AFTER HOURS EMERGENCY VET CARE	V108476	SANTA CRUZ VETERINARY HOSPITAL
4/22/2019	2018 1231	1,097.74	AFTER HOURS EMERGENCY VET CARE	V108476	SANTA CRUZ VETERINARY HOSPITAL
4/22/2019	2019 0131	217.18	AFTER HOURS EMERGENCY VET CARE	V108476	SANTA CRUZ VETERINARY HOSPITAL
4/22/2019	2019 0228	469.27	AFTER HOURS EMERGENCY VET CARE	V108476	SANTA CRUZ VETERINARY HOSPITAL
Object 62500 -- EQUIPMENT LEASE & RENT					
6/30/2019	2019 0522	191.56	PODS MONTHLY LEASE FEE	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2019	2019 0624	191.56	PODS MONTHLY LEASE FEE	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/8/2019	2019 0222	190.68	PODS MONTHLY LEASE FEE	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/20/2019	2019 0422	191.56	PODS MONTHLY LEASE FEE	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/18/2019	2019 0322	190.68	PODS MONTHLY LEASE FEE	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
Object 62710 -- FIELD EQUIPMENT					
5/20/2019	2019 0422	90.00	BATTERY CHARGERS FOR FIELD	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
Object 62801 -- ADVERTISING & PROMOTION SUPP					
5/10/2019	JV11957	20.00	ANIMAL CARE WORKER	V998173	U S BANK CORPORATE PAYMENT SYSTEMS-PER 8173
6/17/2019	6343555	81.60	NOTICE OF PUBLIC HEARING -ASA	V126191	CALIFORNIA NEWSPAPERS PARTNERSHIP
Object 62842 -- INVENTORY MATERIALS PURCHASED					
5/7/2019	SCCAS93	1,342.61	ASA LOGO APRONS FOR VOLUNTEERS	V127178	BANANA PROMOTIONS
6/30/2019	2019 0522	328.12	ASA LOGO PROMO MATERIALS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/20/2019	2019 0422	2,202.56	ASA LOGO TEE SHIRTS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/3/2019	8201	1,043.02	SLIP LEADS FOR VOLUNTEER USE	V127882	REGAL CONNECTION
4/8/2019	2019 0222	11,148.26	ASA LOGO TEES/HOODIES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
Object 62857 -- SPECIAL MISC EXPENSE-SUPPLIES					
5/9/2019	399634	69.75	PET ID TAGS SOLD AT SC SHELTER	V127862	RED DINGO INC
6/30/2019	USORD00404626	23.25	PET ID TAGS SOLD AT SC SHELTER	V127862	RED DINGO INC
6/17/2019	USORD00401426	38.75	PET ID TAGS SOLD AT SC SHELTER	V127862	RED DINGO INC
Object 62920 -- GAS, OIL, FUEL					
6/30/2019	EV700001	1,642.83	ACCRUE VALERO 2019 0708		
6/17/2019	2019 0606	1,754.00	FUEL FOR ASA FLEET - 439.2 GAL	V121773	VALERO MARKETING AND SUPPLY COMPANY
5/14/2019	2019 0507	2,058.79	FUEL FOR ASA FLEET - 547.7 GAL	V121773	VALERO MARKETING AND SUPPLY COMPANY
4/16/2019	2019 0408	1,469.86	FUEL FOR ASA FLEET - 457.3 GAL	V121773	VALERO MARKETING AND SUPPLY COMPANY
Object 62922 -- LODGING					
4/8/2019	2019 0222	400.27	LODGING DURING TRAINING	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/18/2019	2019 0322	372.46	LODGING DURING TRAINING	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/18/2019	2019 0322	(417.92)	CREDIT FOR LODGING OVERCHARGE	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
Object 62930 -- REGISTRATIONS (NON REPT)					
5/20/2019	2019 0422	3,675.00	CONFERENCE REGISTRATIONS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2019	2019 0522	375.00	CONFERENCE REGISTRATION	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
Object 63070 -- UTILITIES					
6/30/2019	2019 0607	33.33	PG&E FOR CLINIC ANNEX - SC	V129169	PACIFIC GAS AND ELECTRIC CO
6/30/2019	2019 0617	1,812.30	PG&E FOR SANTA CRUZ SHELTER	V129169	PACIFIC GAS AND ELECTRIC CO
6/30/2019	2019 0626 001	1,956.75	WATER/SEWER SVC FOR SC SHELTER	V125932	SANTA CRUZ MUNICIPAL UTILITIES
6/30/2019	2019 0626 012	24.75	WATER/SEWER SVC FOR SC SHELTER	V125932	SANTA CRUZ MUNICIPAL UTILITIES
6/30/2019	2019 0626 020	38.52	WATER/SEWER SC CLINIC ANNEX	V125932	SANTA CRUZ MUNICIPAL UTILITIES
6/30/2019	EV700001	954.39	ACCRUE GREENWASTE 4186880		
6/30/2019	EV700001	260.93	ACCRUE GREENWASTE 4187259		
4/22/2019	2019 0328	901.85	WATER/SEWER/TRASH -WATSONVILLE	V100856	WATSONVILLE CITY UTILITIES
4/22/2019	B33115 23	65.79	#33115 - INTERNET - SC SHELTER	V125912	THE INTERNET STORE INC

6/30/2019	2019 0621	901.76	PG&E FOR WATSONVILLE SHELTER	V129169	PACIFIC GAS AND ELECTRIC CO
6/30/2019	EV700001	870.91	ACCRUE WATS UTILITIES 2019 062		
6/17/2019	2019 0528 001	2,033.43	WATER/SEWER SERVICE-SC SHELTER	V125932	SANTA CRUZ MUNICIPAL UTILITIES
6/17/2019	2019 0528 012	50.31	WATER/SEWER SERVICE-SC SHELTER	V125932	SANTA CRUZ MUNICIPAL UTILITIES
6/17/2019	2019 0528 020	115.20	WATER/SEWER - SC CLINIC ANNEX	V125932	SANTA CRUZ MUNICIPAL UTILITIES
6/17/2019	4136154	954.39	TRASH/RECYCLE - SC SHELTER	V124657	GREENWASTE RECOVERY INC
6/17/2019	4136540	260.93	TRASH/RECYCLE FOR BENEFIT SHOP	V124657	GREENWASTE RECOVERY INC
6/17/2019	2019 0610	65.79	#33115 INTERNET - SC SHELTER	V125912	THE INTERNET STORE INC
6/17/2019	2019 0530	940.53	WATER/SEWER/TRASH -WATSONVILLE	V100856	WATSONVILLE CITY UTILITIES
4/16/2019	2019 0328 001	1,483.89	WATER/SEWER FOR SC SHELTER	V125932	SANTA CRUZ MUNICIPAL UTILITIES
4/16/2019	2019 0328 012	126.99	WATER/SEWER - SC SHELTER	V125932	SANTA CRUZ MUNICIPAL UTILITIES
4/16/2019	2019 0328 020	127.98	WATER/SEWER - SC CLINIC ANNEX	V125932	SANTA CRUZ MUNICIPAL UTILITIES
4/16/2019	2019 0319	962.97	PG&E FOR WATSONVILLE SHLETER	V129169	PACIFIC GAS AND ELECTRIC CO
5/23/2019	2019 0508	37.99	PG&E FOR SC CLINIC ANNEX	V129169	PACIFIC GAS AND ELECTRIC CO
5/23/2019	2019 0511	65.79	#33115 INTERNET SERVICE - SC	V125912	THE INTERNET STORE INC
5/2/2019	2019 0419	9,728.59	PG&E FOR SANTA CRUZ SHELTER	V129169	PACIFIC GAS AND ELECTRIC CO
5/2/2019	2019 0418	831.62	PG&E FOR WATSONVILLE SHELTER	V129169	PACIFIC GAS AND ELECTRIC CO
5/9/2019	2019 0425	961.10	WATER/SEWER/TRASH-WATS SHELTER	V100856	WATSONVILLE CITY UTILITIES
5/28/2019	2019 0516	3,709.23	PG&E FOR SANTA CRUZ SHELTER	V129169	PACIFIC GAS AND ELECTRIC CO
5/28/2019	2019 0517	816.61	PG&E FOR WATSONVILLE SHELTER	V129169	PACIFIC GAS AND ELECTRIC CO
4/18/2019	4010405	954.39	TRASH & RECYCLING - SC SHELTER	V124657	GREENWASTE RECOVERY INC
4/18/2019	4010787	260.93	TRASH & RECYCLING-BENEFIT SHOP	V124657	GREENWASTE RECOVERY INC
4/18/2019	2019 0407	24.93	PG&E FOR CLINIC ANNEX - SC	V129169	PACIFIC GAS AND ELECTRIC CO
5/6/2019	2019 0426 001	1,701.15	WATER/SEWER SERVICE-SC SHELTER	V125932	SANTA CRUZ MUNICIPAL UTILITIES
5/6/2019	2019 0426 012	216.45	WATER/SEWER SERVICE-SC SHELTER	V125932	SANTA CRUZ MUNICIPAL UTILITIES
5/6/2019	2019 0426 020	102.42	WATER/SEWER - SC CLINIC ANNEX	V125932	SANTA CRUZ MUNICIPAL UTILITIES
5/16/2019	4084480	954.39	TRASH/RECYCLING - SC SHELTER	V124657	GREENWASTE RECOVERY INC
5/16/2019	4084861	260.93	TRASH/RECYCLING - BENEFIT SHOP	V124657	GREENWASTE RECOVERY INC
5/16/2019	2019 0502	1,171.95	PGE FOR SANTA CRUZ SHELTER	V129169	PACIFIC GAS AND ELECTRIC CO

Consent Agenda Item 5.5

TO: Santa Cruz County Animal Shelter Board of Directors
FROM: Melanie Sobel, General Manager
DATE: August 12, 2019
SUBJECT: Fourth Quarter Report of all Journal Entries made to the County of Santa Cruz and Interfaces for the County ISD Telecom Services for April 1, 2019 through June 30, 2019.

Recommendation:

Accept the fourth quarter report of all Journal Entries made to the County of Santa Cruz and interfaces for the County ISD Telecom Services for April 1, 2019 through June 30, 2019.

Discussion:

The Santa Cruz Auditor-Controller's Office management letter dated January 3, 2013 recommended the Shelter Manager review all Journal Entries made to the County of Santa Cruz and ensure all support is on file and present this report to the Board during regular Board meetings.

A list of all Journal Entry payments to the County of Santa Cruz has been downloaded and checked against department files to insure hard copy support for each transaction. Staff compared monthly amount interfaces for ISD Telecom to the "Extension Detail Report", which shows complete charges, and found no discrepancies. The interfaces for ISD Telecom are included on the Journal Report.

The next quarterly report of Journal Entries and interfaces for July 1, 2019 through September 30, 2019 will be included on the October 2019 agenda and every quarter thereafter.

DATE: 8/12/2019
 TO: Board of Directors, Santa Cruz County Animal Shelter
 FROM: Melanie Sobel, General Manager
 SUBJECT: Item 5.5 April 1, 2019 through June 30, 2019 County Journal Entry Report

The following SCCAS journal entry claims are for services paid directly to Santa Cruz County and submitted to the County Auditor-Controller for payment from the Operating Budget for the period April 1, 2019 through June 30, 2019.

Expenditure Actual Transactions

Posted	Document	Amount	Description	Vendor Name
6/30/2019	IB190485	(430.00)	Radio Shop 2018-2019 EOY Adjus	SANTA CRUZ REGIONAL 911
6/13/2019	JV191055	2,587.59	SCR911-JUNE 2019	SANTA CRUZ REGIONAL 911
5/1/2019	JV190893	2,587.59	SCR911 - MAY 2019	SANTA CRUZ REGIONAL 911
4/11/2019	JV190815	2,587.59	SCR911 APRIL 2019	SANTA CRUZ REGIONAL 912
Department Total		7,332.77		
4/5/2019	IB190356	3,961.44	MARCH 2019 TELEPHONE CHGS	ISD - TELECOM
4/5/2019	IB190356	102.10	MARCH 2019 TELEPHONE CHGS	ISD - TELECOM
6/2/2019	EV420008	3,970.36	JUNE 2019 EST TELEPHONE CHGS	ISD - TELECOM
6/2/2019	IB190455	3,970.36	MAY 2019 TELEPHONE CHGS	ISD - TELECOM
6/2/2019	EV420008	120.03	JUNE 2019 EST TELEPHONE CHGS	ISD - TELECOM
6/2/2019	IB190455	120.03	MAY 2019 TELEPHONE CHGS	ISD - TELECOM
5/3/2019	IB190391	3,963.16	APRIL 2019 TELEPHONE CHGS	ISD - TELECOM
5/3/2019	IB190391	111.61	APRIL 2019 TELEPHONE CHGS	ISD - TELECOM
Department Total		16,319.09		
5/22/2019	GS190310	2,310.66	Q3 1819 Equip Mntc 7th Ave ASA	GSD - MAINTENANCE
6/30/2019	GS190341	1,064.93	Q4 1819 Bld Mntc Wat shltr ASA	GSD - MAINTENANCE
6/30/2019	GS190341	1,540.44	Q4 1819 Equip Mntc 7th Ave ASA	GSD - MAINTENANCE
Department Total		4,916.03		
4/4/2019	1819 CO PARKS	25.50	Measure F 02601106 02606301	SANTA CRUZ COUNTY PARKS
6/30/2019	JV191168	218.47	TRF SCCAS BENEFIT SHOP FY1819	SANTA CRUZ COUNTY PARKS
Department Total		243.97		
6/7/2019	GS190015	522.40	Warehouse Charges May 2019	GSD - WAREHOUSE
6/7/2019	EV330004	400.00	JUNE 2019 EST WRHS CHRGS	GSD - WAREHOUSE
6/7/2019	GS190015	144.85	Warehouse Charges May 2019	GSD - WAREHOUSE
6/7/2019	EV330004	200.00	JUNE 2019 EST WRHS CHRGS	GSD - WAREHOUSE
4/8/2019	GS190013	236.90	WAREHOUSE CHARGES MONTH 3/19	GSD - WAREHOUSE
5/9/2019	GS190014	520.00	WAREHOUSE CHARGES MONTH 4/19	GSD - WAREHOUSE
Department Total		2,024.15		
5/13/2019	IB190427	786.60	1-Desktop TC M725s A52400G	ISD
Department Total		786.60		
5/24/2019	JV190981	3,570.04	1819 VENDOR CLAIMS CHARGES	AUDITOR-CONTROLLER'S OFFICE
6/12/2019	JV11991	5,281.53	1819 PAYROLL CHARGES	AUDITOR-CONTROLLER'S OFFICE
Department Total		8,851.57		
6/28/2019	DU61777	119.18	June 1-25 PayPal Fees	TREASURER-TAX COLLECTOR (BANK OF THE WEST)
6/28/2019	DU61776	748.07	May Bank Fees Web	TREASURER-TAX COLLECTOR (BANK OF THE WEST)
4/8/2019	2019 0222	29.51	BANK FEES	TREASURER-TAX COLLECTOR (BANK OF THE WEST)
5/13/2019	DU60348	347.57	APRIL PAYPAL FEES	TREASURER-TAX COLLECTOR (BANK OF THE WEST)
5/23/2019	DU60688	4.00	ACH Block Fee 052019	TREASURER-TAX COLLECTOR (BANK OF THE WEST)
6/30/2019	EV700001	655.06	ACCRUE JUNE BANK FEES - WEB	TREASURER-TAX COLLECTOR (BANK OF THE WEST)
6/30/2019	EV700001	1,975.78	ACCRUE JUNE BANK FEES - SC	TREASURER-TAX COLLECTOR (BANK OF THE WEST)
6/30/2019	EV700001	423.06	ACCRUE JUNE BANK FEES - WATS	TREASURER-TAX COLLECTOR (BANK OF THE WEST)
5/10/2019	DU60315	356.47	APRIL BANK FEES - WATSONVILLE	TREASURER-TAX COLLECTOR (BANK OF THE WEST)
5/30/2019	DU60834	727.45	April Bank Fees Web	TREASURER-TAX COLLECTOR (BANK OF THE WEST)
6/24/2019	DU61590	4.00	ACH Block Fee 062019	TREASURER-TAX COLLECTOR (BANK OF THE WEST)
4/9/2019	DU59285	346.30	March PayPal Fees	TREASURER-TAX COLLECTOR (BANK OF THE WEST)
4/9/2019	DU59284	1,126.49	PayPal Fees 100118-022819	TREASURER-TAX COLLECTOR (BANK OF THE WEST)
4/3/2019	DU59078	1,582.09	Santa Cruz Bank Fees March	TREASURER-TAX COLLECTOR (BANK OF THE WEST)
4/3/2019	DU59077	422.32	Wats Bank Fees March	TREASURER-TAX COLLECTOR (BANK OF THE WEST)
4/25/2019	DU59854	759.99	March Bank Fees LockBox	TREASURER-TAX COLLECTOR (BANK OF THE WEST)
4/24/2019	DU59816	4.00	ACH Block Fee 042019	TREASURER-TAX COLLECTOR (BANK OF THE WEST)
5/8/2019	DU60224	1,664.62	APRIL BANK FEES	TREASURER-TAX COLLECTOR (BANK OF THE WEST)

6/6/2019	DU61058	330.69	May Bank Fees - Watsonville	TREASURER-TAX COLLECTOR (BANK OF THE WEST)
6/6/2019	DU61055	229.37	May PayPal Fees	TREASURER-TAX COLLECTOR (BANK OF THE WEST)
6/6/2019	DU61057	<u>2,111.68</u>	May Bank Fees - SC	TREASURER-TAX COLLECTOR (BANK OF THE WEST)
Department Total		13,967.70		
5/2/2019	IB190401	6,076.00	January 2019 Network Connectio	ISD - PC
5/2/2019	IB190402	6,076.00	February 2019 Network Connecti	ISD - PC
5/2/2019	IB190404	6,076.00	April 2019 Network Connection	ISD - PC
5/2/2019	IB190405	6,076.00	May 2019 Network Connection Fe	ISD - PC
5/2/2019	IB190406	6,076.00	June 2019 Network Connection F	ISD - PC
5/3/2019	IB190407	<u>6,076.00</u>	March 2019 Network Connection	ISD - PC
Department Total		36,456.00		
4/12/2019	JCOSTPLAN1819D	47,907.00	4TH COST PLAN CHARGES	COUNTY OF SANTA CRUZ
4/18/2019	JV190844	<u>49,417.25</u>	1819 4th Quarter CERTS Lease	COUNTY OF SANTA CRUZ
Department Total		97,324.25		
6/30/2019	JV12035	<u>645.00</u>	Depts Share of Cost, LEAP Trng	CAO'S OFFICE
Department Total		645.00		

Consent Agenda Item 5.6

TO: Animal Services Authority Board of Directors
FROM: Melanie Sobel, General Manager
DATE: August 12, 2019
SUBJECT: Approve Fixed Asset Inventory for 2019 (Policy No. 370: Inventory Control)

Recommendation:

Approve Fixed Asset Inventory for 2019 (Policy No. 370: Inventory Control)

Discussion:

SCCAS Policy No. 370: Inventory Control. Section 3.1 states that "A full physical inventory shall be taken annually no later than August 30th of each year." Section 3.4 states that "The General Manager shall report the results of the inventory to the Board of Directors each year after the annual physical inventory is completed."

**Santa Cruz County Animal Shelter
Fixed Asset Listing
FYE 6/30/19**

EQUIPMENT

		Description	Model	Serial #	Date of Purchase	Cost	Tag Number
Admin Equipment							
		Copier	Canon iRADV4245	RKM04947	2/28/2019	7,080.00	00216
						7,080.00	
Sally Port Equipment							
		Kubota Tractor	BX1880V	13946	6/15/2018	18,080.20	00215
						18,080.20	
Watsonville Shelter Equipment							
		Dryer, UniMac	UT055NQTb2G2W01	1110030667	1/31/2012	5,133.57	00204
		Washer, UniMac	UCN030HN2YU1001	1110027539	1/31/2012	7,750.47	00205
		Copier	Canon iR4570	SKV24632	10/1/2009	5,573.71	00210
						18,457.75	
Subtotal - Equipment						43,617.95	

VEHICLES

Place of purchase	Make	Year	Model	Serial #	Date of Purchase	Cost	File Number
Fleet Services	Ford	2003	F250 (4x2)	1FDNF20LO3EB92355	9/14/2003	39,341.00	331
Fleet Services	Ford	2003	F250 (4x4)	1FDNF21LO3EB92354	9/14/2003	39,341.00	332
Fleet Services	Ford	2008	F250 (4x2)	1FDNF20598EB35208	6/26/2007	37,051.69	800
Salinas Ford	Ford	2008	F250 SuperDuty	1FDNF20588EE41879	10/9/2008	37,021.00	894
San Francisco Ford	Ford	2011	F350 (4x4)	1FTRF3B68EB76082	4/6/2011	36,390.13	107
San Francisco Ford	Ford	2011	F350 (4x4)	1FTRF3B66BEB76081	3/29/2011	36,390.13	106
Subtotal - Vehicles						225,534.95	
Total Vehicles						269,152.90	

Consent Agenda Item 5.7

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Melanie Sobel, General Manager
DATE: August 12, 2019
SUBJECT: Authorize General Manager to assign capital improvement funds of \$13,241 for washing machine installation and removal of old machine and approve FY19-20 Capital Reserve budget

Recommendation:

Authorize General Manager to assign capital improvement funds of \$13,241 for washing machine installation and removal of old machine and approve FY19-20 Capital Reserve budget.

Discussion:

SCCAS is in need of a washing machine replacement. Attached is the quote.

Also attached is the SCCAS FY19-20 Capital Reserve budget.



July 12, 2019

Ben Winkleblack
Santa Cruz County Animal Shelter
1001 Rodriguez St
Santa Cruz, CA 95062

VIA EMAIL

Dear Ben,

The following is the laundry equipment recommended for your consideration:

One (1) DEXTER T-650 40-LB CAPACITY 6-CYCLE ON-PREMISE WASHER, Microprocessor, Black Graphics, 6.0 cu. ft. 200G Extract, Variable Speed Drive, 6 Preset Cycles, Liquid Supply Injection, 304 Stainless Steel Cylinder, Outer Tub, Top, Front and Side Panels, heavy-duty bearing and seals

Table with 2 columns: Item, Price. Rows include Equipment Price (\$9,176), 6" Steel Base (\$451), Factory Freight (\$754), Estimated Sales Tax @9.25% (\$960), Installation (\$1,900), and Total Price (\$13,241).

- Payment terms: 20% deposit, 80% prior to equipment delivery
- Manufacturer Standard Warranty and 90 Days Labor
- Lead-time 4-6 Weeks A.R.O.

Installation Scope of Work

- Receive equipment and offload at customer's site
• Rig equipment and move into place
• Level, bolt and grout to Manufacturer's Specifications
• Final connections to existing utilities within 3' from points of connection
• Provide equipment startup and operational training

Exclusions:

- Plans, Permits or Engineering
• Building modifications or repairs
• Chemical hook-up

Free access to move equipment into the building and the laundry room is required. Equipment delivery will be for ground level only.

Sincerely,

Handwritten signature of James Cline

James Cline
Western State Design, Inc.
949.547.6679
jcline@westernstatedesign.com



DEXTER
LAUNDRY



6 Cycle Control



30 Cycle Control

T-650 EXPRESS WASHER

Dexter C-Series On-Premise Washer

On-Premise laundry solutions you can depend on.

Dexter C-Series on-premise washers are engineered to show up for work in even the harshest laundry environments. Featuring flexible controls and the same Dexter quality materials and structures our customers have come to trust, each on-premise washer is designed to help you process laundry faster and more efficiently.

When your business depends on clean laundry, choosing the right equipment is an important decision. Our products will provide you the efficiency, flexibility, performance, and durability you need to be confident in your choice. With lifetime technical support and an industry leading 10 year limited warranty, you can be confident that we will stand behind every machine you invest in.

Contact your Dexter Authorized Distributor today for more details.

DURABLE:

With heavy-duty bearings in a cast iron bearing housing, a welded steel spider and shaft, and a rugged frame design that has been proven over two decades, Dexter washers are built to last.

Every model is tested thoroughly with our 1,000 hour out-of-balance test.

The polished chrome doors and AISI 304 stainless steel tub, cylinder, top, front, and side panels keep washers looking great year after year.

RELIABLE:

Our industry leading 10 year warranty covers the frame, tub, cylinder, shaft, seals, bearings, and bearing housing.

A 3 year parts warranty covers the rest.

We stand behind every machine you invest in with lifetime technical support.

EFFICIENT:

Perforated cylinders and raised baffles create superior wash action, while the efficient washer design saves water on every cycle.

The automatic chemical injection feature allows for the perfect combination of chemicals and helps protect your staff from harmful substances.

Powerful Express 200 g-force extraction removes more water to reduce dry time and helps save on energy costs.

INSTALLATION:

Adjustable final extract speeds and other customizable options allow Dexter washers to fit almost any installation.

This Dexter washer fits through a standard 36" doorway.

FLEXIBLE:

The 6 cycle control option provides a flexible and easy to use control with six preset cycles that are programmable to fit your laundry needs.

The 30 cycle control option provides even more power and flexibility with thirty customizable cycles.

A new electronic pressure sensor offers a range of water level options to increase efficiency and help save on water expenses.

OPTIONS:

This model is available with 6 Cycle or 30 cycle programmable controls.

Electric and steam heat options are available on 30 cycle models only.

Dexter C-Series 200G Express washers are available in 20lb, 30lb, 40lb, 60lb, and 90lb capacities.

EMPLOYEE OWNED | MADE IN THE USA | SINCE 1894

DEXTER.COM

2211 WEST GRIMES AVENUE, FAIRFIELD, IOWA 52556 USA

1.800.524.2954

T-650 EXPRESS WASHER SPECIFICATIONS

Capacity:

Dry Weight Capacity	40 lb	(18.1 kg)
Cylinder Volume	6 cu ft	(170 L)

Speed:

High Extract Speed	200 g	(750 RPM)
Intermediate Extract Speed	60 g	(411 RPM)
Washing Speed	0.9 g	(50 RPM)
Motor Size	2 hp	(1.5 kW)

Dimensions:

Cabinet Height	53"	(134.6 cm)
Cabinet Width	29 7/8"	(75.9 cm)
Cabinet Depth	38 1/8"	(96.8 cm)
Door Opening	15 1/4"	(38.7 cm)
Floor to Door Bottom	16 1/4"	(41.3 cm)
Cylinder Diameter	25"	(63.5 cm)
Cylinder Depth	21 1/8"	(53.7 cm)

Weight:

Net Weight	744 lbs	(337.5 kg)
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Shipping Information:

Shipping Weight	766 lbs	(347.5 kg)
Shipping Height	58"	(147.3 cm)
Shipping Width	31 1/2"	(80 cm)
Shipping Depth	43 3/4"	(111.1 cm)

Water Requirements:

Water Inlet Size	3/4"	(19 mm)
Flow Rate (per min)	9 gal	(34.1 L)
Pressure (min/max)	30-120 psi	(207-827 kPa)
Drain Diameter (O.D.)	3"	(7.6 cm)
Floor to Center of Drain	6 7/8"	(17.5 cm)

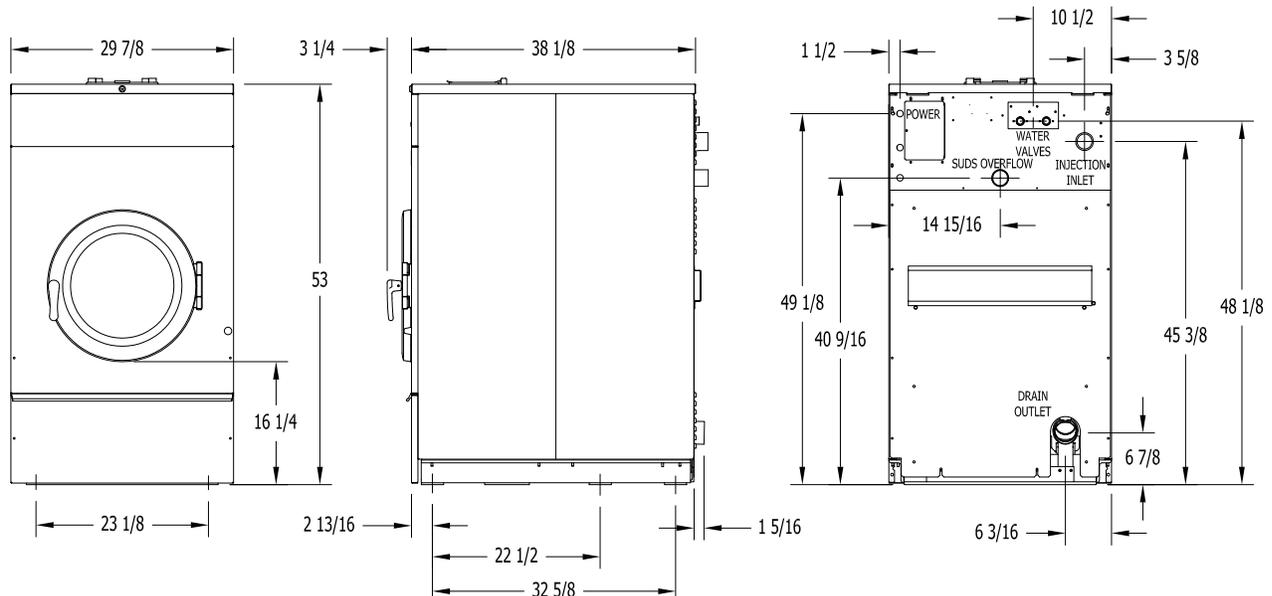
Electrical Requirements:

Model	Volts / Hz / Phase / Wiring	Circuit Breaker / Running Amps / Wire Size
-12	208-240 / 60 / 1 / 2 wire + ground	15 amp / 6.2 amp / #12
-12	208-240 / 60 / 3 / 3 wire + ground	15 amp / 6.2 amp / #12
-13	208-240 / 60 / 3 / 3 wire + ground	40 amp / 40 amp / #8
-58	400 / 50 / 3 / 4 wire + ground	30 amp / 30 amp / 8.4 mm ²
-59	230 / 50 / 1 / 2 wire + ground	15 amp / 6.2 amp / 3.5 mm ²

Installation Recommendations:

Minimum Clearance Between Machines	1/2"	(1.3 cm)
Minimum Clearance Behind Machines	24"	(61 cm)
Minimum Concrete Thickness	8"	(20.3 cm)

Agency Approvals*



FRONT

SIDE

BACK

Santa Cruz County Animal Shelter
Capital Budget 76124 2019-2020 FY

Capital Fund 76124	2016-2017	2017-2018	2018-2019	2019-2020	Change
	Actual	Actual	Est./Actuals	Budget	from 2018-2019
Expenditures					
86204 Equipment	-	-	-	13,241	13,241
Total Expenditures	-	-	-	13,241	13,241
Revenues					
40430 Interest	-	72	3,046	3,000	(46)
42462 Operating Transfer In	-	144,660	100,000	100,000	-
Total Revenues	-	144,732	103,046	103,000	(46)
EXPENDITURES LESS REVENUE	-	(144,732)	(103,046)	(89,759)	13,287

Consent Agenda Item 5.8

TO: Santa Cruz County Animal Shelter Board of Directors
FROM: Melanie Sobel, General Manager
DATE: August 12, 2019
SUBJECT: Accept a donation in the amount of \$25,000 from the Santa Cruz County Animal Shelter Foundation to go towards the purchase of a new transport vehicle

Recommendation:

Accept a donation in the amount of \$25,000 from the Santa Cruz County Animal Shelter Foundation to go towards the purchase of a new transport vehicle.

Discussion:

In May 2019, SCCAS sent out a direct mail piece asking for donations to support the Shelter's spay/neuter initiatives. The Santa Cruz County Animal Shelter Foundation pledged a "Matchmaker" gift to match up to \$25,000 in donations generated. Over \$33,000 in contributions were made to the Shelter. These funds will support the Shelter's spay/neuter outreach.

The structure and scope of the mobile spay/neuter program has evolved and improved based on SCCAS's hands-on experience sponsoring recent mobile spay/neuter events in Watsonville. The Shelter started with a commitment to reaching South County residents who, for reasons of economics, culture, and/or lack of transport, were unable or unwilling to bring their animals to the Santa Cruz Shelter for spay/neuter procedures. Using a rented mobile veterinary unit, SCCAS was able to perform scores of spay/neuter operations in Watsonville.

The concept was sound but had limitations. The mobile vet unit was too cramped for easy handling of large dogs, did not allow for separation of dogs and cats, and needed to be parked at locations with access to indoor facilities. Responding to these concerns, SCCAS determined that it can achieve the same or greater impact at substantially lower cost by investing in a Transport Vehicle. A T-V allows more flexibility in choosing community-based service sites. From the pet owner's perspective, there will be no change to the pick-up and return times for spay/neuter patients. Rather than in-vehicle surgery, however, the animals will be delivered via the T-V to SCCAS's fully equipped Santa Cruz facilities. The medical team will not have to alter well-tested protocols to fit into a mobile unit, and in-house clinic expansion plans already anticipate a steady increase in surgical services.

A T-V with an open interior is versatile and easier to maintain. Animal crates can be loaded in different configurations and easily removed for sanitizing. This also allows for usage

flexibility. In addition to the mobile spay/neuter service, a T-V can support flood and wildfire evacuations; help other agencies with local emergencies; aid in removal of animals from large-scale hoarding or animal fighting situations; transport Shelter dogs for adoption events; and provide set-up materials for community-based Healthy Pets for All clinics.

Consent Agenda Item 5.9

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Melanie Sobel, General Manager
DATE: August 12, 2019
SUBJECT: Approve a purchase in the amount of \$34,075.10 for a new transport vehicle

Recommendation:

Approve a purchase in the amount of \$34,075.10 for a new transport vehicle.



North Bay Ford
 1999 Soquel Avenue
 Santa Cruz, CA 95062
 Ph. (831) 457-5858
www.northbayford.com

Customer: Santa Cruz County	Co-Buyer:	Deal #: 97691
		Deal Date: JUL 23 19
		Print Time: 2:25:45 PM
Home #	Home #	
Work #	Work #	
Cell #	Cell #	
Email gsd505@santacruzcounty.us	Email	Salesperson: Winterhalder, Jeff

New <input checked="" type="checkbox"/>	Stock #:	Description:	Vehicle	VIN:	Mileage:
Used <input type="checkbox"/>	N3169	2019 Ford T250 Vans		1FTYR2CM6KKA59774	13
Demo <input type="checkbox"/>		Cargo	Series/Trim		

Vehicle: 0
 Mileage:
Trade
 VIN:

Retail Summary		Payment Disclosure	
MSRP	39,465.00	APR:	0.00
Savings:	-8,324.00	Payment Frequency:	Cash Deal
Sale Price:	31,141.00	Number of Payments:	0
Accessories:	0.00	Days to 1st Pmnt:	0
Service Contract:	0.00	First Payment Date:	07/23/2019
Gap Protection:	0.00	Payment:	0 Mo @ 34,075.10
Net Sale Price:	31,141.00		
Taxes: @ 9%	2,810.35		
Gov't / Registration Fees:	8.75		
Documentation/CVR Charge:	115.00		
Lease Term / Misc. Fees:	0.00		
Total Sale Price:	34,075.10		
Trade Value:	0.00		
Trade Balance:	0.00		
Net Trade:	0.00		
Less Down Payment:	0.00		
Balance Remaining:	34,075.10		

Estimated Payments based on average APR. Final terms of your loan may differ depending on actual terms of financial institutions' acceptance of your credit and are negotiable. This is an offer to sell/purchase. See Dealership Buyer's Order for final figures, terms and conditions.

Consent Agenda Item 5.10

TO: Santa Cruz County Animal Shelter Board of Directors
FROM: Melanie Sobel, General Manager
DATE: August 12, 2019
SUBJECT: Accept and approve amendment to Exhibit A and D of the FY19-20 Animal Shelter budget and ratify approval of extending all limited term positions until June 30, 2020

Recommendation:

Accept and approve amendment to Exhibit A and D of the FY19-20 Animal Shelter budget and ratify approval of extending all limited term positions until June 30, 2020.

Discussion:

Exhibit A in the FY19-20 budget approved at the June 10, 2019 Board meeting had the incorrect amount of \$3,191,322 for the 4% increase to Member Contributions. The correct amount is \$3,191,421.

Exhibit D in the FY19-20 budget approved at the June 10, 2019 Board meeting had the incorrect date in "Extend all limited term positions until June 30, 2019." The correct date is "Extend all limited term positions until June 30, 2020."

**SANTA CRUZ COUNTY ANIMAL SHELTER
PROPOSED BUDGET FOR FISCAL YEAR 2018-2019**

Accounts	Actuals 2017-18	Budget 2018-19	Adj. Budget 2018-19	Est./Actuals 2018-19	Difference Adj Budget to EAS	A	B	C	Status Quo Change from 2018-19
						2% Increase Proposal 2019-20	4% Increase Proposal 2019-20	6% Increase Proposal 2019-20	
SALARIES AND BENEFITS									
51000 -- REGULAR PAY-PERMANENT	1,728,400	1,880,698	1,880,698	1,760,204	(120,494)	1,983,275	1,983,275	1,983,275	102,577
51005 -- OVERTIME PAY-PERMANENT	3,937	3,880	3,880	3,658	(222)	4,000	4,000	4,000	120
51010 -- REGULAR PAY-EXTRA HELP	66,560	62,527	86,872	74,722	(12,150)	90,000	90,000	90,000	27,473
51040 -- DIFFERENTIAL PAY	28,913	29,197	29,197	26,718	(2,479)	20,000	20,000	20,000	(9,197)
52010 -- OASDI-SOCIAL SECURITY	135,620	141,117	141,117	137,642	(3,475)	148,861	148,861	148,861	7,744
52015 -- PERS	327,596	394,033	394,033	367,971	(26,062)	468,780	468,780	468,780	74,747
53010 -- EMPLOYEE INSURANCE AND BENEFITS	512,336	562,566	562,566	525,437	(37,129)	531,487	531,487	531,487	(31,079)
53015 -- UNEMPLOYMENT INSURANCE	6,128	5,413	5,413	5,413	0	4,416	4,416	4,416	(997)
54010 -- WORKERS COMPENSATION INSURANCE	36,021	71,994	71,994	71,994	0	71,645	71,645	71,645	(349)
SUBTOTAL SALARIES AND BENEFITS	2,845,511	3,151,425	3,175,770	2,973,759	(202,011)	3,322,464	3,322,464	3,322,464	171,039
SERVICES AND SUPPLIES									
61115 -- POLICE SAFETY EQUIP-REPLACE	0	500	500	500	0	500	500	500	0
61125 -- UNIFORM REPLACEMENT	535	2,500	2,500	6,178	3,678	1,500	1,500	1,500	(1,000)
61215 -- RADIO	30,088	29,208	29,208	33,471	4,263	35,000	35,000	35,000	5,792
61220 -- TELECOM SERVICES	47,432	46,000	46,000	46,000	0	46,000	46,000	46,000	0
61310 -- FOOD	10,761	9,000	9,000	10,000	1,000	10,000	10,000	10,000	1,000
61412 -- JANITORIAL SERVICES	19,374	10,000	10,000	10,000	0	10,000	10,000	10,000	0
61525 -- LIABILITY INSURANCE	34,515	32,519	32,519	37,200	4,681	37,000	37,000	37,000	4,481
61535 -- OTHER INSURANCE	3,022	1,000	1,000	3,119	2,119	3,040	3,040	3,040	2,040
61720 -- MAINT-MOBILE EQUIPMENT-SERV	10,300	10,000	10,000	7,900	(2,100)	10,000	10,000	10,000	0
61725 -- MAINT-OFFICE EQUIPMENT-SERVICES	826	900	900	900	0	1,000	1,000	1,000	100
61730 -- MAINT-OTHER EQUIPMENT-SERVICES	2,451	2,000	2,000	3,000	1,000	2,000	2,000	2,000	0
61731 -- MAINT-OTHER EQUIPMENT-SUPPLIES	225	1,000	1,000	1,000	0	1,000	1,000	1,000	0
61835 -- FACILITIES MAINT-GENERAL-SERVICES	22,394	18,000	18,000	18,000	0	18,000	18,000	18,000	0
61845 -- MAINT-STRUCT/IMPS/GRDS-OTHER-SERVICES	281	1,000	1,000	1,000	0	1,000	1,000	1,000	0
61846 -- MAINT-STRUCT/IMPS/GRDS-OTHER-SUPPLIES	0	0	0	0	0	-	-	-	0
61920 -- MEDICAL, DENTAL & LAB SUPPLIES	0	0	0	0	0	-	-	-	0
61922 -- OTHER MEDICAL MATERIALS & SUPPLIES	99,402	96,000	96,000	90,000	(6,000)	95,000	95,000	95,000	(1,000)
62020 -- MEMBERSHIPS	1,959	2,000	2,000	2,000	0	2,000	2,000	2,000	0
62111 -- MISCELLANEOUS EXPENSE-SERVICES	10,123	10,500	10,500	10,500	0	10,500	10,500	10,500	0
62112 -- CASH SHORTAGES	21	0	0	0	0	-	-	-	0
62214 -- DUPLICATING SERVICES	4,353	3,500	3,500	3,920	420	3,500	3,500	3,500	0
62217 -- MISC NONINVENTORIABLE ITEMS EXPENSE	202	0	0	0	0	-	-	-	0
62219 -- PC SOFTWARE PURCHASES	6,091	5,500	5,500	7,310	1,810	5,500	5,500	5,500	0
62221 -- POSTAGE	8,919	10,000	10,000	10,000	0	10,000	10,000	10,000	0
62222 -- SUBSCRIPTIONS/PERIODICALS	0	125	125	125	0	125	125	125	0
62223 -- SUPPLIES	67,127	68,000	68,000	78,000	10,000	78,000	78,000	78,000	10,000
62225 -- NON-PC SOFTWARE	0	250	250	250	0	250	250	250	0
62226 -- INVENTORIABLE ITEMS	4,947	1,200	21,200	19,785	(1,415)	5,000	5,000	5,000	3,800
62301 -- ACCOUNTING AND AUDITING FEES	8,862	13,500	13,500	13,500	0	13,500	13,500	13,500	0
62310 -- BANKING FEES	32,921	30,000	30,000	30,000	0	30,000	30,000	30,000	0
62316 -- COMPUTER PROF SERVICES	0	0	0	0	0	-	-	-	0
62317 -- CONSULT/MGT/PC SERVICES	19,770	20,000	20,000	24,000	4,000	20,000	20,000	20,000	0
62318 -- COUNTY COUNSEL	0	0	0	0	0	-	-	-	0
-- COUNTY OVERHEAD - RECLASSIFIED	0	0	0	0	0	-	-	-	0
62325 -- DATA PROCESSING SERVICES	71,424	71,770	71,770	71,770	0	71,770	71,770	71,770	0
62330 -- DPW SERVICES - GENERAL MONEY	0	0	0	0	0	-	-	-	0
62381 -- PROF & SPECIAL SERV-OTHER	151,160	216,700	216,700	216,700	0	215,000	215,000	215,000	(1,700)
62349 -- GIS SERVICES	0	0	0	0	0	-	-	-	0
62399 -- VETERINARIAN SERVICES	97,336	95,000	95,000	97,000	2,000	100,000	100,000	100,000	5,000

**SANTA CRUZ COUNTY ANIMAL SHELTER
PROPOSED BUDGET FOR FISCAL YEAR 2018-2019**

Accounts	Actuals 2017-18	Budget 2018-19	Adj. Budget 2018-19	Est./Actuals 2018-19	Difference Adj Budget to EAS	A	B	C	Status Quo Change from 2018-19
						2% Increase Proposal 2019-20	4% Increase Proposal 2019-20	6% Increase Proposal 2019-20	
62500 -- EQUIPMENT LEASE & RENT	2,599	0	0	0	0	\$ -	\$ -	\$ -	0
62610 -- RENTS & LEASES-STRUC IMP & GRNDS	197,669	198,842	198,842	198,842	0	\$ 200,000	\$ 200,000	\$ 200,000	1,158
62710 -- FIELD EQUIPMENT	976	1,200	1,200	2,224	1,024	\$ 1,200	\$ 1,200	\$ 1,200	0
62801 -- ADVERTISING & PROMOTION SUPPLIES	2,144	1,000	1,000	3,359	2,359	\$ 2,500	\$ 2,500	\$ 2,500	1,500
62842 -- INVENTORY MATERIALS PURCHASED	21,789	20,000	20,000	20,000	0	\$ 20,000	\$ 20,000	\$ 20,000	0
62857 -- SPECIAL MISC EXPENSE - SUPPLIES	644	500	500	500	0	\$ 500	\$ 500	\$ 500	0
62890 -- SUBSCRIPTIONS BOOKS & ED MATERIALS	125	500	500	500	0	\$ 500	\$ 500	\$ 500	0
62893 -- TOWING	0	0	0	0	0	\$ -	\$ -	\$ -	0
62914 -- EDUCATION & TRAINING	774	2,500	2,500	2,500	0	\$ 2,500	\$ 2,500	\$ 2,500	0
62920 -- GAS, OIL, FUEL	14,577	14,000	14,000	14,000	0	\$ 15,000	\$ 15,000	\$ 15,000	1,000
62922 -- LODGING	1,714	1,200	1,200	1,795	595	\$ 1,500	\$ 1,500	\$ 1,500	300
62924 -- MEALS	367	500	500	500	0	\$ 500	\$ 500	\$ 500	0
62926 -- MILEAGE	985	1,000	1,000	1,000	0	\$ 1,000	\$ 1,000	\$ 1,000	0
62928 -- TRAVEL-OTHER	178	100	100	100	0	\$ 100	\$ 100	\$ 100	0
62930 -- REGISTRATIONS	995	335	335	550	215	\$ 1,000	\$ 1,000	\$ 1,000	665
62935 -- SERVICE CENTER CHARGES	0	0	0	0	0	\$ -	\$ -	\$ -	0
62940 -- TRAVEL ADVANCES	0	0	0	0	0	\$ -	\$ -	\$ -	0
63070 -- UTILITIES	94,362	92,000	92,000	85,000	(7,000)	\$ 85,000	\$ 85,000	\$ 85,000	(7,000)
74230 -- PRINCIPAL ON LEASE PURCHASES	0	0	0	0	0	\$ 0	\$ 0	\$ 0	0
SUBTOTAL SERVICES AND SUPPLIES	1,106,719	1,141,349	1,161,349	1,183,998	22,649	1,167,485	1,167,485	1,167,485	26,136
75315 - COUNTY OVERHEAD (See prev. 3550)	115,214	191,626	191,626	191,626	0	103,206	103,206	103,206	(88,420)
86204 - FIXED ASSETS	18,080	0	0	0	0	0	0	0	0
90000 - Operating Transfers Out	0	100,000	100,000	100,000	0	100,000	100,000	100,000	0
98700 - APPROPRIATIONS FOR CONTINGENCY	0	175,708	175,708	0	(175,708)	183,726	183,726	183,726	8,018
TOTAL EXPENDITURES	4,085,524	4,760,108	4,804,453	4,449,383	(355,070)	4,876,881	4,876,881	4,876,881	116,773
REVENUES									
40100 -- PROPERTY TAX-CURRENT SEC-GEN	0	0	0	0	0	0	0	0	0
40230 -- ANIMAL LICENSES	297,086	350,000	350,000	300,000	(50,000)	300,000	300,000	300,000	(50,000)
40430 -- INTEREST	29,521	31,000	31,000	46,000	15,000	45,000	45,000	45,000	14,000
40440 -- RENTS & CONCESSIONS	138	200	200	700	500	700	700	700	500
40441 -- RENTAL DEPOSIT/FORFEIT REVENUE	0	200	200	280	80	200	200	200	0
40872 -- STATE MANDATED REIMBURSEMENTS	0	0	0	0	0	0	0	0	0
40894 -- STATE-OTHER	0	0	0	0	0	0	0	0	0
41096 -- FED OTHER	0	0	0	0	0	0	0	0	0
41510 -- HUMANE SERVICES	282,972	305,000	305,000	280,000	(25,000)	280,000	280,000	280,000	(25,000)
42010 -- ADMINISTRATIVE SERVICES	3,479	2,600	2,600	3,100	500	2,600	2,600	2,600	0
42022 -- COST RECOVERY-OTHER	8,937	9,500	9,500	6,500	(3,000)	9,500	9,500	9,500	0
42044 -- MEMBER CONTRIBUTIONS	2,741,169	2,972,305	2,972,305	2,972,305	0	3,131,816	3,191,421	3,250,827	159,511
42047 -- CHARGES FOR CURRENT SERVICES	24,567	32,000	32,000	25,000	(7,000)	30,000	30,000	30,000	(2,000)
42073 -- ADMIN FINE FEES	11,792	20,000	20,000	10,000	(10,000)	15,000	15,000	15,000	(5,000)
42074 -- GRANT SERVICES-NON INTERGOV	1,870	0	0	28,130	28,130	15,000	15,000	15,000	15,000
42205 -- ANIMAL MICROCHIP FEES	16,833	22,000	22,000	20,000	(2,000)	22,000	22,000	22,000	0
42206 -- ANIMAL RABIES FEES	16,522	18,000	18,000	16,000	(2,000)	18,000	18,000	18,000	0
42207 -- ANIMAL SPAY & NEUTER FEES	95,995	131,000	131,000	95,000	(36,000)	100,000	100,000	100,000	(31,000)
42334 -- SALES OTHER TAXABLE	63,621	65,000	65,000	65,000	0	65,000	65,000	65,000	0
42362 -- CASH OVERRAGES	51	0	0	0	0	0	0	0	0

**SANTA CRUZ COUNTY ANIMAL SHELTER
PROPOSED BUDGET FOR FISCAL YEAR 2018-2019**

Accounts	Actuals 2017-18	Budget 2018-19	Adj. Budget 2018-19	Est./Actuals 2018-19	Difference Adj Budget to EAS	A	B	C	Status Quo Change from 2018-19
						2% Increase Proposal 2019-20	4% Increase Proposal 2019-20	6% Increase Proposal 2019-20	
42372 -- CONTRIBUTIONS AND DONATIONS	435,514	416,700	416,700	416,700	0	400,000	400,000	400,000	(16,700)
42375 -- INSURANCE PROCEEDS	0	0	0	0	0	0	0	0	0
42380 -- NSF CHECKS	(95)	0	0	0	0	0	0	0	0
42381 -- NSF CHECK FEES	0	0	0	0	0	0	0	0	0
42384 -- OTHER REVENUE	33,661	38,000	38,000	43,000	5,000	43,000	43,000	43,000	5,000
42390 -- UNCLAIMED MONEY-ESCHEATED	0	0	0	0	0	0	0	0	0
42462 -- OPERATING TRANSFER IN	0	0	0	0	0	0	0	0	0
42500 -- BOND PROCEEDS	0	0	0	0	0	0	0	0	0
42981 -- LICENSES-CAPITOLA CITY	8,618	0	0	0	0	0	0	0	0
42982 -- LICENSES-SANTA CRUZ CITY	49,942	0	0	0	0	0	0	0	0
42983 -- LICENSES-SCOTTS VALLEY CITY	15,261	0	0	0	0	0	0	0	0
42984 -- LICENSES-COUNTY SANTA CRUZ	187,596	0	0	0	0	0	0	0	0
42986 -- LICENSES-WATSONVILLE	35,669	0	0	0	0	0	0	0	0
TOTAL REVENUES	4,063,633	4,413,505	4,413,505	4,327,715	(85,790)	4,477,816	4,537,421	4,596,827	64,311
EXPENDITURES LESS REVENUES	21,891	346,603	390,948	121,668	(269,280)	399,065	339,460	280,054	52,462
FUND BALANCE TRANSFER TO ASSET RESERVE				100,000		100,000	100,000	100,000	
Positions Authorized		33.50	33.50	33.50		33.50	33.50	33.50	0.00
Positions Unfunded		4.00	4.00	4.00		4.00	4.00	4.00	0.00

Summary of the 2019-20 Proposed Budget Status Quo Operations

	<u>Amount</u>
2018-19 Net Cost of Operations (Base funding)	\$ 346,603.00
Change in Expenditures:	
Salaries and Benefits 5.4% increase	\$ 171,039.00
Services and Supplies increase	26,136.00
Other Charges - Co. Overhead 66% increase	(88,420.00)
Contingencies 4% increase	8,018.20
Total Expenditures	\$ 116,773.20
Change in Revenues:	
Animal Licenses 14% decrease	\$ (50,000.00)
Interest 45% increase	14,000.00
Rents and Concessions 250% increase	500.00
Humane Services 8% decrease	(25,000.00)
Charges for Current Services 6% decrease	(2,000.00)
Admin Cite Fees 6% decrease	(5,000.00)
Grant Services	15,000.00
Animal Spay and Neuter Fees 23% decrease	(31,000.00)
Contributions and Donations 4% decrease	(16,700.00)
Other Revenue 13% increase	5,000.00
Total Revenues	\$ (95,200.00)
Total Net Increase of Total Expenditures	\$ 211,973.20
Total Net Cost of Operations	\$ 558,576.20
2019-20 Financing Available	
Remaining SB90 funding smoothed over 3 years	\$ 138,214.00
Fund Vet Tech from B. Jean Adams fund	24,345.00
Fund Veterinarian/Behavior&Training/Benefit Contracts from Butler fund	177,000.00
Total Financing Available	\$ 339,559.00
Difference Requires Member Contributions Increase	\$ 219,017.20
Estimated Reserve Funds as of 6/30/19:	
B. Jean	\$ 441,893.00
Butler	573,435.00
Capital Reserve	344,660.00
SB90 remaining	185,136.80
Reserve Funds with Designations	\$ 1,545,124.80

**2019-20 County of Santa Cruz Proposed Budget
Allowed and Recommended Positions**

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Exhibit D

INDEX	POSITION	Salary Range	2018-19 Allowed	2018-19 Mid-Year	2017-18 Total	2019-20 Request	2019-20 Recomm	Change From 18-19	2019-20 Unfunded
ANIMAL SERVICES									
702800	General Manager	9B	1.00		1.00	1.00	1.00	0.00	0.00
	Animal Svcs Field Manager	D8	1.00		1.00	1.00	1.00	0.00	0.00
	Animal Svcs Shelter Manager	D8	1.00		1.00	1.00	1.00	0.00	0.00
	Prog and Dev Mgr - Animal Shelter	DK	1.00		1.00	1.00	1.00	0.00	0.00
	Veterinarian	BC	1.00		1.00	1.00	1.00	0.00	0.00
	Animal Svcs Coord-PIO/volunteers	DO	1.00		1.00	1.00	1.00	0.00	0.00
	Animal Svcs Coord-Animal Care	DO	1.00		1.00	1.00	1.00	0.00	0.00
	Animal Svcs Coord-Watsonville	DO	1.00		1.00	1.00	1.00	0.00	0.00
	Animal Svcs Coord-Client Svcs	DO	1.00		1.00	1.00	1.00	0.00	0.00
	Admin Aide	JJ	1.00		1.00	1.00	1.00	0.00	0.00
	Accountant II	HV	0.50		0.50	0.50	0.50	0.00	0.00
	Clerk II/III	28/FB	1.00		1.00	1.00	1.00	0.00	1.00
	Bldg Maint Work II	R8	1.00		1.00	1.00	1.00	0.00	1.00
	Animal Control Officer I/II	D4/D6	6.00		6.00	6.00	6.00	0.00	1.00
	Animal Svcs Clk Disp	FC	1.00		1.00	1.00	1.00	0.00	0.00
	Animal Svcs Assistant	CD	5.50		5.50	5.50	5.50	0.00	0.50
	Registered Veterinary Technician	ZF	2.00		2.00	2.00	2.00	0.00	0.00
	Animal Health Specialist/Animal Care Worker	D5/D2	6.50		6.50	6.50	6.50	0.00	0.50
	TOTAL		33.50	0.00	33.50	33.50	33.50	0.00	4.00

Extend all limited term positions until June 30, 2020

Regular Agenda Item 6.1

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Melanie Sobel, General Manager
DATE: August 12, 2019
SUBJECT: General Manager's Oral Report

General Manager will present an oral report on the Santa Cruz County Animal Shelter.

Regular Agenda Item 6.2

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Melanie Sobel, General Manager
DATE: August 12, 2019
SUBJECT: Financial Report for the periods ending June 30, 2019 and July 31, 2019

Recommendation:

Approve the Financial Report as presented for the period ending June 30, 2019 and July 31, 2019.

Discussion:

The fiscal year 2018-19 financial report ending June 30, 2019 reflects total revenues of \$525,031 and expenditures of \$931,762. Total revenues are 97% of a potential 100%. The percentage of expenditures is 94%.

Licensing revenues for FY18-19 are \$295,344. Last year's licensing revenues were \$297,086.

The Financial Report ending July 31, 2019 reflects total revenues of \$90,094 and expenditures of \$348,616. Current total revenues are 2% of a potential 8%. The percentage of current year expenditures is at 7%.

Licensing revenues YTD are \$28,807. At this point last year licensing revenues were \$21,139.

Santa Cruz County Animal Services Authority
Financial Summary for Fiscal Year 2018-2019
For Months Ending June 30, 2019

Revenues:	2018-19 Final Budget	2018-19 Est/Actuals	2018-19 YTD Actuals	YTD Remaining	2017-18 YTD Actuals
ANIMAL LICENSES	\$350,000	\$300,000	\$295,344	\$4,656	\$297,086
INTEREST	\$31,000	\$46,000	\$47,290	(\$1,290)	\$29,521
RENTS & CONCESSIONS	\$200	\$700	\$641	\$59	\$138
RENTAL DEPOSIT/FORFEIT REVENUE	\$200	\$280	\$280	\$0	\$0
ST-MANDATED COST REIMBURSEMENT	\$0	\$0	\$0	\$0	\$0
HUMANE SERVICES	\$305,000	\$270,000	\$270,387	(\$387)	\$282,971
ADMINISTRATIVE SERVICES	\$2,600	\$3,500	\$3,472	\$28	\$3,479
COST RECOVERY-OTHER	\$9,500	\$6,500	\$7,029	(\$529)	\$8,937
MEMBER CONTRIBUTION	\$2,972,305	\$2,972,305	\$2,972,305	\$0	\$2,741,169
CHARGES FOR CURRENT SERVICES	\$32,000	\$25,000	\$19,836	\$5,164	\$24,567
ADMIN FINE FEES	\$20,000	\$12,000	\$12,708	(\$708)	\$11,792
GRANT SERVICES-NON INTERGOV	\$0	\$28,130	\$28,130	\$0	\$1,870
ANIMAL MICROCHIP FEES	\$22,000	\$21,000	\$20,776	\$224	\$16,833
ANIMAL RABIES FEES	\$18,000	\$16,000	\$15,848	\$152	\$16,522
ANIMAL SPAY&NEUTER FEES	\$131,000	\$102,000	\$101,971	\$29	\$95,995
SALES-OTHER-TAXABLE	\$65,000	\$65,000	\$68,657	(\$3,657)	\$63,620
CASH OVERRAGES	\$0	\$36	\$98	(\$62)	\$51
CONTRIBUTIONS and DONATIONS	\$416,700	\$390,000	\$389,447	\$553	\$435,514
INSURANCE PROCEEDS	\$0	\$0	\$0	\$0	\$0
NSF CHECKS	\$0	(\$33)	(\$33)	(\$1)	(\$95)
NSF CHECKS-RETURNED CHECK FEE	\$0	\$30	\$30	\$0	\$0
OTHER REVENUE	\$38,000	\$43,000	\$43,739	(\$739)	\$33,661
UNCLAIMED MONEY-ESCHEATED	\$0	\$0	\$0	\$0	\$0
BOND PROCEEDS	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES:	\$4,413,505	\$4,301,448	\$4,297,955	\$3,493	\$4,063,631

Less Expenditures:

Salaries and Benefits	\$3,151,425	\$3,017,538	\$2,990,422	\$27,116	\$2,845,510
Services and Supplies	\$1,141,349	\$1,180,458	\$1,214,852	(\$34,394)	\$1,106,720
Other Uses	\$191,626	\$191,626	\$191,628	(\$2)	\$115,214
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out	\$100,000	\$100,000	\$100,000	\$0	\$0
TOTAL EXPENDITURES:	\$4,584,400	\$4,489,622	\$4,496,902	(\$7,280)	\$4,067,444

Plus Contingency:

	\$175,708	\$0	\$0	(\$0)	\$0
TOTAL EXPENDITURES INCLUDING CONTINGENCY:	\$4,760,108	\$4,489,622	\$4,496,902	(\$7,280)	\$4,067,444

NET REVENUES OVER (UNDER) EXPENDITURE **(\$346,603)** **(\$188,174)** **(\$198,946)** **\$10,772** **(\$3,813)**

BEGINNING FUND BALANCE - UNDESIGNATED **\$1,199,107** **\$1,199,107** **\$1,199,107** **\$1,199,107** **\$1,283,900**
(audited ending balance from 6/30/18)

ENDING FUND BALANCE - UNDESIGNATED **\$852,504** **\$1,010,933** **\$1,000,161** **\$1,209,879** **\$1,280,087**

ANIMAL LICENSE DETAIL

	2018-19 YTD Actuals	2017-18 YTD Actuals	PY COMPARISON
LICENSES - CAPITOLA	\$9,313	\$8,618	\$695
LICENSES - SANTA CRUZ	\$52,023	\$49,942	\$2,081
LICENSES- SCOTTS VALLEY	\$13,586	\$15,261	(\$1,675)
LICENSES- COUNTY	\$180,632	\$187,596	(\$6,964)
LICENSES- WATSONVILLE	\$39,790	\$35,669	\$4,121

* Fund Balance Assigned for B. Jean Donation - balance as of 6/30/18 is \$521,191 (Audited)

* Fund Balance - Non spendable for change fund/petty cash - balance as of 6/30/18 is \$900 (Audited)

**SANTA CRUZ COUNTY ANIMAL SERVICES AUTHORITY FINANCIAL REPORT
2018-2019**

As of 6/30/19 from ONESolution
SC CO ANIMAL SERVICES AUTHORITY
Organization: 70 28

Pos + = UP
Neg () = DOWN

Acct	Acct Title	2018-19 Final Budget	2018-19 Adj. Budget	2018-19 Est./Actuals	May Actuals	June Actuals	2018-19 YTD Actuals	YTD Remaining	Budget Remaining	100%	100%	2017-18 YTD Actuals	COMPARE	
										Percentage of CY Budget Actualized	Percentage of PY Eas Actualized		THRU APR PY ACTUALS	2017-18 Est./Actuals
51000	SALARIES & BENF	\$3,151,425	\$3,115,770	\$3,017,538	\$225,235	\$344,101	\$2,990,422	\$27,116	\$125,348	95.98%	98.96%	\$2,845,510	\$144,911	\$2,875,488
61000	SERVICES & SUPL	\$1,141,349	\$1,221,349	\$1,180,458	\$129,589	\$132,836	\$1,214,852	(\$34,394)	\$6,497	99.47%	101.46%	\$1,106,720	\$108,132	\$1,090,788
70000	OTHER CHARGES	\$191,626	\$191,626	\$191,626	\$0	\$0	\$191,628	(\$2)	(\$2)	100.00%	100.00%	\$115,214	\$76,414	\$115,214
86110	BUILDINGS AND IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	23.77%	\$0	\$0	\$0
86204	FIXED ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$18,080	(\$18,080)	\$0
90000	OTHER FINANCING USES	\$100,000	\$100,000	\$100,000	\$0	\$100,000	\$100,000	\$0	\$0	100.00%	0.00%	\$144,660	(\$44,660)	\$100,000
98700	CONTINGENCIES	\$175,708	\$175,708	\$0	\$0	\$0	\$0	\$0	\$175,708	0.00%	0.00%	\$0	\$0	\$0
51000-98700	TOTAL EXPENDITURES	\$4,760,108	\$4,804,453	\$4,489,622	\$354,825	\$576,937	\$4,496,902	(\$7,280)	\$307,551	93.60%	180.76%	\$4,230,185	\$266,717	\$4,181,490
40100-42500	TOTAL REVENUES	\$4,413,505	\$4,413,505	\$4,301,448	\$408,601	\$116,430	\$4,297,955	\$3,493	\$115,550	97.38%	102.31%	\$4,063,631	\$234,324	\$3,971,823
	NET COST	\$346,603	\$390,948	\$188,174	\$53,776	(\$460,508)	\$198,946	(\$10,772)	\$192,002	50.89%	79.44%	\$166,553	(\$32,393)	\$209,667
51000	REGULAR PAY-PER	1,880,698	1,820,698	1,804,840	\$143,264	\$219,507	\$1,796,100	\$8,740	\$24,598	98.65%	99.21%	\$1,728,400	\$67,700	1,742,107
51005	OVERTIME PAY-PE	3,880	3,880	3,158	\$61	\$1,344	\$4,122	(\$964)	(\$242)	106.25%	90.14%	\$3,936	\$186	4,367
51010	REGULAR PAY-EXT	62,527	86,872	69,081	\$2,353	\$8,335	\$66,406	\$2,675	\$20,466	76.44%	97.63%	\$66,560	(\$154)	68,176
51040	DIFFERENTIAL PAY	29,197	29,197	26,395	\$1,933	\$3,072	\$26,286	\$109	\$2,911	90.03%	97.75%	\$28,913	(\$2,626)	29,577
52010	OASDI-SOCIAL SE	141,117	141,117	140,510	\$11,126	\$17,519	\$140,743	(\$233)	\$374	99.74%	99.22%	\$135,621	\$5,123	136,683
52015	RETIREMENT	394,033	394,033	377,090	\$30,608	\$41,488	\$369,864	\$7,226	\$24,169	93.87%	97.95%	\$327,596	\$42,268	334,449
53010	EMPLOYEE INSURA	562,566	562,566	519,057	\$35,891	\$52,836	\$509,492	\$9,565	\$53,074	90.57%	98.91%	\$512,336	(\$2,843)	517,980
53015	UNEMPLOYMENT IN	5,413	5,413	5,413	\$0	\$0	\$5,413	(\$0)	\$0	100.00%	100.00%	\$6,128	(\$715)	6,128
54010	WORKERS COMPENS	71,994	71,994	71,994	\$0	\$0	\$71,994	(\$0)	\$0	100.00%	100.00%	\$36,021	\$35,973	36,021
51000	SALARIES & BENF	\$3,151,425	\$3,115,770	\$3,017,538	\$225,235	\$344,101	\$2,990,422	\$27,116	\$125,348	95.98%	98.96%	\$2,845,510	\$144,911	\$2,875,488
61115	POLICE SAFETY EQUIPMENT	500	500	500	\$0	\$0	\$160	\$340	\$340	32.09%	0.00%	\$0	\$160	500
61125	UNIFORM REPLACEMENT	2,500	2,500	6,283	\$105	\$0	\$6,283	(\$0)	(\$3,783)	251.33%	99.97%	\$535	\$5,748	535
61215	RADIO SERVICES	29,208	29,208	33,471	\$2,588	\$2,158	\$32,234	\$1,237	(\$3,026)	110.36%	100.00%	\$30,088	\$2,146	30,088
61220	TELECOM SERVICES	46,000	46,000	46,000	\$4,075	\$8,181	\$49,229	(\$3,229)	(\$3,229)	107.02%	100.34%	\$47,432	\$1,797	47,272
61310	FOOD	9,000	9,000	10,000	\$540	\$1,351	\$9,921	\$79	(\$921)	110.23%	116.96%	\$10,760	(\$840)	9,200
61412	JANITORIAL SERVICES	10,000	10,000	10,000	\$825	\$1,650	\$9,983	\$17	\$17	99.83%	100.00%	\$19,374	(\$9,391)	19,374
61525	LIABILITY INSURANCE	32,519	35,519	37,266	\$0	\$0	\$37,266	\$0	(\$1,747)	104.92%	100.00%	\$34,515	\$2,751	34,515
61535	OTHER INSURANCE	1,000	1,000	3,119	\$0	\$0	\$3,119	\$0	(\$2,119)	311.90%	0.00%	\$3,022	\$97	3,022
61720	MAINT-MOBILE EQUIPMENT-SERV	10,000	10,000	7,900	\$574	\$1,624	\$8,397	(\$497)	\$1,603	83.97%	114.44%	\$10,300	(\$1,903)	9,000
61725	MAINT-OFFICE EQUIPMENT	900	900	1,191	\$140	\$140	\$1,331	(\$140)	(\$431)	147.91%	91.77%	\$826	\$505	900
61730	MAINT-OTHER EQUIP-SVCS	2,000	2,000	3,273	\$0	\$778	\$4,052	(\$779)	(\$2,052)	202.60%	61.29%	\$2,452	\$1,600	4,000
61731	MAINT-OTHER EQUIP-SUP	1,000	1,000	1,540	\$0	\$36	\$1,576	(\$36)	(\$576)	157.61%	22.47%	\$225	\$1,351	1,000
61835	FACILITIES MAINT	18,000	18,000	19,250	\$2,461	\$2,605	\$20,265	(\$1,015)	(\$2,265)	112.58%	124.41%	\$22,393	(\$2,128)	18,000
61845	MAINT STRUCT IM	1,000	1,000	1,000	\$0	\$235	\$917	\$83	\$83	91.70%	46.90%	\$281	\$636	600
61846	MAINT-STRUCT/IMPS/GRDS-OTHER-SUPPLIES	0	0	0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	0
61920	MEDICAL, DENTAL & LAB SUPPLIES	0	0	0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	0
61922	OTHER MEDICAL MATERIALS	96,000	96,000	90,000	\$3,952	\$17,735	\$94,626	(\$4,626)	\$1,374	98.57%	103.54%	\$99,401	(\$4,775)	96,000
62020	MEMBERSHIPS	2,000	2,000	2,000	\$0	\$0	\$1,727	\$273	\$273	86.35%	100.00%	\$1,959	(\$232)	1,959
62111	MISCELLANEOUS EXPENSES	10,500	10,500	10,500	\$0	\$218	\$9,490	\$1,010	\$1,010	90.38%	100.00%	\$10,123	(\$633)	10,123

**SANTA CRUZ COUNTY ANIMAL SERVICES AUTHORITY FINANCIAL REPORT
2018-2019**

As of 6/30/19 from ONESolution
SC CO ANIMAL SERVICES AUTHORITY
Organization: 70 28

Pos + = UP
Neg () = DOWN

Acct	Acct Title	2018-19 Final Budget	2018-19 Adj. Budget	2018-19 Est./Actuals	May Actuals	June Actuals	2018-19 YTD Actuals	YTD Remaining	Budget Remaining	100%	100%	2017-18 YTDActuals	COMPARE THRU APR PY ACTUALS	2017-18 Est./Actuals
										Percentage of CY Budget Actualized	Percentage of PY Eas Actualized			
62112	CASH SHORTAGES	0	0	74	\$20	\$4	\$74	\$0	(\$74)	0.00%	98.76%	\$21	\$53	21
62214	DUPLICATING SVCS.	3,500	3,500	4,520	\$0	\$574	\$5,095	(\$575)	(\$1,595)	145.56%	87.08%	\$4,354	\$741	5,000
62217	MISC NONINVENTORIAL ITEMS EXPENSE	0	0	0	\$0	\$0	\$0	\$0	\$0	0.00%	100.12%	\$202	(\$202)	202
62219	PC SOFTWARE PURCHASES	5,500	5,500	7,965	\$75	\$150	\$8,115	(\$150)	(\$2,615)	147.55%	106.66%	\$6,091	\$2,024	5,711
62221	POSTAGE	10,000	10,000	10,000	\$0	\$3,230	\$9,933	\$67	\$67	99.33%	89.19%	\$8,919	\$1,015	10,000
62222	SUBSCRIPTIONS/PERIODICALS	125	125	125	\$0	\$0	\$0	\$125	\$125	0.00%	0.00%	\$0	\$0	125
62223	SUPPLIES	68,000	83,000	83,000	\$6,572	\$8,660	\$85,740	(\$2,740)	(\$2,740)	103.30%	98.72%	\$67,127	\$18,613	68,000
62225	NON-PC SOFTWARE	250	250	250	\$0	\$0	\$0	\$250	\$250	0.00%	0.00%	\$0	\$0	250
62226	INVENTORIAL ITEMS	1,200	21,200	20,572	\$787	\$2,826	\$23,397	(\$2,825)	(\$2,197)	110.36%	100.00%	\$4,947	\$18,450	4,947
62301	ACCOUNTING & AUDITING	13,500	13,500	13,500	\$3,570	\$11,282	\$14,852	(\$1,352)	(\$1,352)	110.01%	65.65%	\$8,862	\$5,989	13,500
62310	BANKING SERVICES	30,000	30,000	30,000	\$3,100	\$6,597	\$33,673	(\$3,673)	(\$3,673)	112.24%	109.74%	\$32,921	\$751	30,000
62316	COMPUTER PROF SVCS	0	0	0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	0
62317	CONSULT/MGT/PC SVCE.	20,000	20,000	22,000	\$119	\$225	\$20,829	\$1,171	(\$829)	104.15%	98.85%	\$19,770	\$1,059	20,000
62318	COUNTY COUNSEL	0	0	0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	0
62325	DATA PROCESSING	71,770	71,770	75,335	\$36,456	\$0	\$75,335	\$0	(\$3,565)	104.97%	100.00%	\$71,424	\$3,911	71,424
62330	DPW SERVICES - GENERAL MONEY	0	0	0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	0
62381	PROF & SPECIAL	216,700	216,700	150,000	\$21,708	\$22,234	\$153,549	(\$3,549)	\$63,151	70.86%	104.25%	\$151,159	\$2,390	145,000
62399	VETERINARIAN SERVICES	95,000	125,000	125,000	\$11,714	\$22,755	\$132,722	(\$7,722)	(\$7,722)	106.18%	104.66%	\$97,336	\$35,385	93,000
62500	EQUIPMENT RENTS & LEASES-	0	0	1,908	\$192	\$383	\$2,291	(\$383)	(\$2,291)	0.00%	113.39%	\$2,599	(\$308)	2,292
62610	RENTS & LEASES-	198,842	198,842	198,842	\$0	\$0	\$197,888	\$954	\$954	99.52%	100.00%	\$197,669	\$219	197,669
62710	FIELD EQUIPMENT	1,200	1,200	2,314	\$90	\$0	\$2,314	\$0	(\$1,114)	192.83%	97.65%	\$977	\$1,337	1,000
62801	ADVERTISING & PROMOTION	1,000	1,000	3,570	\$20	\$82	\$3,651	(\$81)	(\$2,651)	365.14%	107.21%	\$2,144	\$1,507	2,000
62842	INVENTORY MATERIALS PURCHASED	20,000	32,000	32,215	\$3,545	\$1,371	\$33,586	(\$1,371)	(\$1,586)	104.96%	100.00%	\$21,789	\$11,797	21,789
62857	SPECIAL MISC EXP-SUPPLIES	500	500	500	\$70	\$62	\$325	\$175	\$175	65.00%	103.67%	\$644	(\$319)	621
62890	SUBSCRIPTIONS/BOOKS	500	500	500	\$0	\$0	\$360	\$140	\$140	72.00%	25.00%	\$125	\$235	500
62893	TOWING	0	0	0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	0
62914	TRAVEL-EDUCATION	2,500	2,500	1,000	\$0	\$645	\$919	\$82	\$1,582	36.74%	100.00%	\$774	\$145	774
62920	GAS, OIL, FUEL	14,000	14,000	16,000	\$2,059	\$3,397	\$18,119	(\$2,119)	(\$4,119)	129.42%	104.12%	\$14,577	\$3,542	14,000
62922	TRAVEL-LODGING	1,200	1,200	2,150	\$0	\$0	\$2,150	(\$0)	(\$950)	179.18%	73.42%	\$1,714	\$436	2,335
62924	TRAVEL-MEALS	500	500	500	\$0	\$0	\$461	\$39	\$39	92.14%	100.07%	\$367	\$93	367
62926	TRAVEL-MILEAGE	1,000	1,000	1,000	\$0	\$0	\$0	\$1,000	\$1,000	0.00%	98.55%	\$985	(\$95)	1,000
62928	TRAVEL-OTHER	100	100	100	\$0	\$0	\$0	\$100	\$100	0.00%	99.97%	\$178	(\$178)	178
62930	REGISTRATIONS	335	335	4,225	\$3,675	\$375	\$4,600	(\$375)	(\$4,265)	1373.13%	100.02%	\$995	\$3,605	995
62935	SERVICE CENTER	0	0	0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	0
62940	TRAVEL ADVANCES	0	0	0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	0
63070	UTILITIES	92,000	92,000	90,000	\$20,558	\$11,274	\$94,299	(\$4,299)	(\$2,299)	102.50%	102.57%	\$94,362	(\$63)	92,000
74230	PRINCIPAL ON LEASE PUCHASES	0	0	0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	0
61000	SERVICES & SUPPLIES	\$1,141,349	\$1,221,349	\$1,180,458	\$129,589	\$132,836	\$1,214,852	(\$34,394)	\$6,497	99.47%	101.46%	\$1,106,720	\$253,043	\$1,090,788

**SANTA CRUZ COUNTY ANIMAL SERVICES AUTHORITY FINANCIAL REPORT
2018-2019**

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As of 6/30/19 from ONESolution
SC CO ANIMAL SERVICES AUTHORITY
Organization: 70 28

Pos + = UP
Neg () = DOWN

Acct	Acct Title	2018-19 Final Budget	2018-19 Adj. Budget	2018-19 Est./Actuals	May Actuals	June Actuals	2018-19 YTD Actuals	YTD Remaining	Budget Remaining	100%	100%	2017-18 YTD Actuals	COMPARE THRU APR PY ACTUALS	2017-18 Est./Actuals
										Percentage of CY Budget Actualized	Percentage of PY Eas Actualized			
75315	COUNTY OVERHEAD (see 3550)	\$191,626	\$191,626	\$191,626	\$0	\$0	\$191,628	(\$2)	(\$2)	100.00%	100.00%	\$115,214	\$0	\$115,214
700000	OTHER CHARGES	\$191,626	\$191,626	\$191,626	\$0	\$0	\$191,628	(\$2)	(\$2)	100.00%	100.00%	\$115,214	\$76,414	\$115,214
86204	EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	23.77%	\$18,080	(\$18,080)	\$0
86204	FIXED ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$18,080	(\$18,080)	\$0
90000	OPERATING TRSF OUT	\$100,000	\$100,000	\$100,000	\$0	\$0	\$100,000	\$0	\$0	100.00%	190.21%	\$144,660	(\$44,660)	\$100,000
90000	OTHER FINANCING USES	\$100,000	\$100,000	\$100,000	\$0	\$0	\$100,000	\$0	\$0	100.00%	0.00%	\$144,660	(\$44,660)	\$100,000
98700	APPROP FOR CONTINGENCIES	\$175,708	\$175,708	\$0	\$0	\$0	\$0	(\$0)	\$175,708	0.00%	0.00%	\$0	\$0	\$0
98700	CONTINGENCIES	\$175,708	\$175,708	\$0	\$0	\$0	\$0	(\$0)	\$175,708	0.00%	0.00%	\$0	\$0	\$0
40100	PROPERTY TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0
40230	ANIMAL LICENSES	\$350,000	\$350,000	\$300,000	\$30,845	\$27,639	\$295,344	\$4,656	\$54,656	84.38%	99.03%	\$297,086	(\$1,742)	\$300,000
40430	INTEREST	\$31,000	\$31,000	\$46,000	\$3,963	\$3,851	\$47,290	(\$1,290)	(\$16,290)	152.55%	101.80%	\$29,521	\$17,769	\$29,000
40440	RENTS & CONCESS	\$200	\$200	\$700	\$37	\$0	\$641	\$59	(\$441)	320.68%	69.18%	\$138	\$503	\$200
40441	RENTAL DEPOSIT/FORFEIT REVENUE	\$200	\$200	\$280	\$0	\$0	\$280	\$0	(\$80)	140.00%	0.00%	\$0	\$280	\$200
40872	ST-MANDATED COST REIMBURSEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0
40984	STATE-OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0
41096	INTERGOVERNMENTAL REV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0
41510	HUMANE SERVICES	\$305,000	\$305,000	\$270,000	\$28,472	\$29,917	\$270,387	(\$387)	\$34,613	88.65%	101.79%	\$282,971	(\$12,584)	\$278,000
42010	ADMINISTRATIVE SERVICES	\$2,600	\$2,600	\$3,500	\$399	\$299	\$3,472	\$28	(\$872)	133.54%	99.40%	\$3,479	(\$7)	\$3,500
42022	COST RECOVERY-OTHER	\$9,500	\$9,500	\$6,500	\$280	\$1,612	\$7,029	(\$529)	\$2,471	73.99%	94.07%	\$8,937	(\$1,907)	\$9,500
42044	MEMBER CONTRIBUTION	\$2,972,305	\$2,972,305	\$2,972,305	\$280,190	\$0	\$2,972,305	\$0	\$0	100.00%	100.00%	\$2,741,169	\$231,136	\$2,741,168
42047	OTHER CHARGES CURRRENT SERVICES	\$32,000	\$32,000	\$25,000	\$7,675	\$325	\$19,836	\$5,164	\$12,164	61.99%	87.74%	\$24,567	(\$4,731)	\$28,000
42073	ADMINISTRATIVE FINE FEES	\$20,000	\$20,000	\$12,000	\$1,038	\$1,544	\$12,708	(\$708)	\$7,292	63.54%	102.53%	\$11,792	\$917	\$11,500
42074	GRANT SERVICES-NON INTERGOV	\$0	\$0	\$28,130	\$0	\$0	\$28,130	\$0	(\$28,130)	0.00%	0.00%	\$1,870	\$26,259	\$1,870
42202	ENDOWMENT CARE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0
42205	ANIMAL MICROCHIP FEES	\$22,000	\$22,000	\$21,000	\$1,800	\$1,325	\$20,776	\$224	\$1,224	94.44%	102.02%	\$16,833	\$3,943	\$16,500
42206	ANIMAL RABIES FEES	\$18,000	\$18,000	\$16,000	\$1,306	\$1,260	\$15,848	\$152	\$2,152	88.04%	100.13%	\$16,522	(\$674)	\$16,500
42207	ANIMAL SPAY&NEUTER FEES	\$131,000	\$131,000	\$102,000	\$11,486	\$8,441	\$101,971	\$29	\$29,029	77.84%	103.22%	\$95,995	\$5,976	\$93,000
42234	SALES-OTHER-TAXABLE	\$65,000	\$65,000	\$65,000	\$6,978	\$7,265	\$68,657	(\$3,657)	(\$3,657)	105.63%	97.88%	\$63,620	\$5,036	\$65,000
42362	CASH OVERAGES	\$0	\$0	\$36	\$7	\$62	\$98	(\$62)	(\$98)	0.00%	127.50%	\$51	\$47	\$40
42372	CONTRIBUTIONS AND DONATIONS	\$416,700	\$416,700	\$390,000	\$31,208	\$14,025	\$389,447	\$553	\$27,253	93.46%	128.09%	\$435,514	(\$46,068)	\$340,000
42375	INSURANCE PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0
42380	NSF CHECKS	\$0	\$0	(\$33)	\$0	\$0	(\$33)	(\$1)	\$33	0.00%	61.45%	(\$95)	\$63	(\$155)
42381	NSF CHECKS-RETURNED CHECK	\$0	\$0	\$30	\$0	\$0	\$30	\$0	(\$30)	0.00%	0.00%	\$0	\$30	\$0
42384	OTHER REVENUE	\$38,000	\$38,000	\$43,000	\$2,918	\$18,865	\$43,739	(\$739)	(\$5,739)	115.10%	88.58%	\$33,661	\$10,078	\$38,000
42390	UNCLAIMED MONEY-ESCHEATED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0
42500	BOND PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0
42981	LICENSES - CAPITOLA	\$0	\$0	\$0	\$1,046	\$768	\$9,313	(\$9,313)	(\$9,313)	0.00%	0.00%	\$8,618	\$695	\$0
42982	LICENSES - SANTA CRUZ	\$0	\$0	\$0	\$5,046	\$5,759	\$52,023	(\$52,023)	(\$52,023)	0.00%	0.00%	\$49,942	\$2,081	\$0
42983	LICENSES- SCOTTS VALLEY	\$0	\$0	\$0	\$1,047	\$1,463	\$13,586	(\$13,586)	(\$13,586)	0.00%	0.00%	\$15,261	(\$1,675)	\$0
42984	LICENSES- COUNTY	\$0	\$0	\$0	\$19,562	\$16,370	\$180,632	(\$180,632)	(\$180,632)	0.00%	0.00%	\$187,596	(\$6,964)	\$0
42986	LICENSES- WATSONVILLE	\$0	\$0	\$0	\$4,144	\$3,279	\$39,790	(\$39,790)	(\$39,790)	0.00%	0.00%	\$35,669	\$4,121	\$0
40100-42500	REVENUES	\$4,413,505	\$4,413,505	\$4,301,448	\$408,601	\$116,430	\$4,297,955	\$3,493	\$115,550	97.38%	102.31%	\$4,063,631	\$234,324	\$3,971,823

**Santa Cruz County Animal Services Authority
Financial Summary for Fiscal Year 2018-2019
For Months Ending July 31, 2019**

Revenues:	2019-2020	2019-2020	2019-2020	YTD	2018-2019
	Final Budget	Est/Actuals	YTD Actuals	Remaining	YTD Actuals
ANIMAL LICENSES	\$300,000	\$300,000	\$28,807	\$271,193	\$21,139
INTEREST	\$45,000	\$45,000	\$0	\$45,000	\$2,867
RENTS & CONCESSIONS	\$700	\$700	\$0	\$700	\$70
RENTAL DEPOSIT/FORFEIT REVENUE	\$200	\$200	\$0	\$200	\$0
ST-MANDATED COST REIMBURSEMENT	\$0	\$0	\$0	\$0	\$0
HUMANE SERVICES	\$280,000	\$280,000	\$28,853	\$251,147	\$21,136
ADMINISTRATIVE SERVICES	\$2,600	\$2,600	\$353	\$2,247	\$270
COST RECOVERY-OTHER	\$9,500	\$9,500	\$523	\$8,977	\$403
MEMBER CONTRIBUTION	\$3,191,322	\$3,191,322	\$0	\$3,191,322	\$695,410
CHARGES FOR CURRENT SERVICES	\$30,000	\$30,000	\$0	\$30,000	\$275
ADMIN FINE FEES	\$15,000	\$15,000	\$975	\$14,025	\$350
GRANT SERVICES-NON INTERGOV	\$15,000	\$15,000	\$0	\$15,000	\$0
ANIMAL MICROCHIP FEES	\$22,000	\$22,000	\$1,645	\$20,355	\$2,105
ANIMAL RABIES FEES	\$18,000	\$18,000	\$1,556	\$16,444	\$1,908
ANIMAL SPAY&NEUTER FEES	\$100,000	\$100,000	\$9,249	\$90,751	\$11,627
SALES-OTHER-TAXABLE	\$65,000	\$65,000	\$3,497	\$61,503	\$759
CASH OVERRAGES	\$0	\$0	\$11	(\$11)	\$1
CONTRIBUTIONS and DONATIONS	\$400,000	\$400,000	\$12,880	\$387,120	\$11,907
INSURANCE PROCEEDS	\$0	\$0	\$0	\$0	\$0
NSF CHECKS	\$0	\$0	(\$5)	\$5	\$0
NSF CHECKS-RETURNED CHECK FEE	\$0	\$0	\$0	\$0	\$0
OTHER REVENUE	\$43,000	\$43,000	\$1,750	\$41,250	\$2,135
UNCLAIMED MONEY-ESCHEATED	\$0	\$0	\$0	\$0	\$0
BOND PROCEEDS	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES:	\$4,537,322	\$4,537,322	\$90,094	\$4,447,228	\$772,362

Less Expenditures:

Salaries and Benefits	\$3,322,464	\$3,322,464	\$241,513	\$3,080,951	\$117,802
Services and Supplies	\$1,167,485	\$1,167,485	\$81,302	\$1,086,183	\$106,568
Other Uses	\$103,206	\$103,206	\$25,801	\$77,405	\$0
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out	\$100,000	\$100,000	\$0	\$100,000	\$0
TOTAL EXPENDITURES:	\$4,693,155	\$4,693,155	\$348,616	\$4,344,539	\$224,371

Plus Contingency:

	\$183,726	\$183,726	\$0	\$183,726	\$0
TOTAL EXPENDITURES INCLUDING CONTINGENCY:	\$4,876,881	\$4,876,881	\$348,616	\$4,528,265	\$224,371

NET REVENUES OVER (UNDER) EXPENDITURE	(\$339,559)	(\$339,559)	(\$258,521)	(\$81,038)	\$547,991
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BEGINNING FUND BALANCE - UNDESIGNATED (unaudited ending balance from 6/30/19)	\$1,223,451	\$1,223,451	\$1,223,451	\$1,223,451	\$1,223,451
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ENDING FUND BALANCE - UNDESIGNATED	\$883,892	\$883,892	\$964,930	\$1,142,414	\$1,771,442
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ANIMAL LICENSE DETAIL

	2019-20	2018-19	PY
	YTD Actuals	YTD Actuals	COMPARISON
LICENSES - CAPITOLA	\$1,016	\$353	\$663
LICENSES - SANTA CRUZ	\$4,910	\$3,508	\$1,402
LICENSES- SCOTTS VALLEY	\$1,592	\$1,291	\$301
LICENSES- COUNTY	\$17,804	\$12,708	\$5,096
LICENSES- WATSONVILLE	\$3,485	\$3,279	\$206

* Fund Balance Assigned for B. Jean Donation - balance as of 6/30/19 is \$496,846 (Unaudited)

* Fund Balance - Non spendable for change fund/petty cash - balance as of 6/30/19 is \$900 (Unaudited)

**SANTA CRUZ COUNTY ANIMAL SERVICES AUTHORITY FINANCIAL REPORT
2018-2019**

**As of 7/31/19 from ONESolution
SC CO ANIMAL SERVICES AUTHORITY
Organization: 70 28**

Pos + = UP
Neg () = DOWN

Acct	Acct Title	2019-20 Final Budget	2019-20 Adj. Budget	July Actuals	2019-20 YTD Actuals	YTD Remaining	8%	8%	2018-19 YTD Actuals	COMPARE		
							Percentage of CY Budget Actualized	Percentage of PY Eas Actualized		THRU JULY PY ACTUALS	July Actuals	2018-19 Est./Actuals
51000	SALARIES & BENF	\$3,322,464	\$3,322,464	\$241,513	\$241,513	\$3,080,951	7.27%	3.90%	\$117,802	\$123,710	\$117,802	\$3,017,538
61000	SERVICES & SUPL	\$1,167,485	\$1,167,485	\$81,302	\$81,302	\$1,086,183	6.96%	9.03%	\$106,568	(\$25,267)	\$106,568	\$1,180,458
70000	OTHER CHARGES	\$103,206	\$103,206	\$25,801	\$25,801	\$77,405	25.00%	0.00%	\$0	\$25,801	\$0	\$191,626
86110	BUILDINGS AND IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
86204	FIXED ASSETS	\$0	\$0	\$0	\$0	\$0	#DIV/0!	0.00%	\$0	\$0	\$0	\$0
90000	OTHER FINANCING USES	\$100,000	\$100,000	\$0	\$0	\$100,000	0.00%	0.00%	\$0	\$0	\$0	\$100,000
98700	CONTINGENCIES	\$183,726	\$183,726	\$0	\$0	\$183,726	0.00%	0.00%	\$0	\$0	\$0	\$0
51000-98700	TOTAL EXPENDITURES	\$4,876,881	\$4,876,881	\$348,616	\$348,616	\$4,528,265	7.15%	9.59%	\$224,371	\$124,245	\$224,371	\$4,489,622
40100-42500	TOTAL REVENUES	\$4,537,322	\$4,537,322	\$90,094	\$90,094	\$4,447,228	1.99%	17.96%	\$772,362	(\$682,267)	\$772,362	\$4,301,448
	NET COST	\$339,559	\$339,559	\$258,521	\$258,521	\$81,038	76.13%	-291.21%	(\$547,991)	(\$806,512)	(\$547,991)	\$188,174
51000	REGULAR PAY-PER	1,983,275	1,983,275	\$150,975	\$150,975	\$1,832,300	7.61%	4.21%	\$76,063	\$74,912	\$76,063	1,804,840
51005	OVERTIME PAY-PE	4,000	4,000	(\$93)	(\$93)	\$4,093	-2.33%	-0.08%	(\$3)	(\$90)	(\$3)	3,158
51010	REGULAR PAY-EXT	90,000	90,000	\$5,503	\$5,503	\$84,497	6.11%	4.22%	\$2,919	\$2,584	\$2,919	69,081
51040	DIFFERENTIAL PAY	20,000	20,000	\$2,336	\$2,336	\$17,664	11.68%	3.68%	\$972	\$1,364	\$972	26,395
52010	OASDI-SOCIAL SE	148,861	148,861	\$11,959	\$11,959	\$136,902	8.03%	4.31%	\$6,050	\$5,908	\$6,050	140,510
52015	RETIREMENT	468,780	468,780	\$33,901	\$33,901	\$434,879	7.23%	3.61%	\$13,628	\$20,273	\$13,628	377,090
53010	EMPLOYEE INSURA	531,487	531,487	\$36,932	\$36,932	\$494,555	6.95%	3.50%	\$18,173	\$18,759	\$18,173	519,057
53015	UNEMPLOYMENT IN	4,416	4,416	\$0	\$0	\$4,416	0.00%	0.00%	\$0	\$0	\$0	5,413
54010	WORKERS COMPENS	71,645	71,645	\$0	\$0	\$71,645	0.00%	0.00%	\$0	\$0	\$0	71,994
51000	SALARIES & BENF	\$3,322,464	\$3,322,464	\$241,513	\$241,513	\$3,080,951	7.27%	3.90%	\$117,802	\$123,710	\$117,802	\$3,017,538
61115	POLICE SAFETY EQUIPMENT	500	500	\$0	\$0	\$500	0.00%	0.00%	\$0	\$0	\$0	500
61125	UNIFORM REPLACEMENT	1,500	1,500	\$2,689	\$2,689	(\$1,189)	179.23%	0.00%	\$0	\$2,689	\$0	6,283
61215	RADIO SERVICES	35,000	35,000	\$0	\$0	\$35,000	0.00%	7.73%	\$2,588	(\$2,588)	\$2,588	33,471
61220	TELECOM SERVICES	46,000	46,000	\$5	\$5	\$45,995	0.01%	-0.03%	(\$15)	\$19	(\$15)	46,000
61310	FOOD	10,000	10,000	\$0	\$0	\$10,000	0.00%	0.55%	\$55	(\$55)	\$55	10,000
61412	JANITORIAL SERVICES	10,000	10,000	\$0	\$0	\$10,000	0.00%	0.00%	\$0	\$0	\$0	10,000
61525	LIABILITY INSURANCE	37,000	37,000	\$41,026	\$41,026	(\$4,026)	110.88%	99.82%	\$37,200	\$3,826	\$37,200	37,266
61535	OTHER INSURANCE	3,040	3,040	\$0	\$0	\$3,040	0.00%	0.00%	\$0	\$0	\$0	3,119
61720	MAINT-MOBILE EQUIPMENT-SERV	10,000	10,000	\$219	\$219	\$9,781	2.19%	0.00%	\$0	\$219	\$0	7,900
61725	MAINT-OFFICE EQUIPMENT	1,000	1,000	\$140	\$140	\$860	13.98%	5.91%	\$70	\$69	\$70	1,191
61730	MAINT-OTHER EQUIP-SVCS	2,000	2,000	\$181	\$181	\$1,819	9.04%	0.00%	\$0	\$181	\$0	3,273
61731	MAINT-OTHER EQUIP-SUP	1,000	1,000	(\$36)	(\$36)	\$1,036	-3.60%	0.00%	\$0	(\$36)	\$0	1,540
61835	FACILITIES MAINT	18,000	18,000	\$0	\$0	\$18,000	0.00%	14.75%	\$2,840	(\$2,840)	\$2,840	19,250
61845	MAINT STRUCT IM	1,000	1,000	\$0	\$0	\$1,000	0.00%	0.00%	\$0	\$0	\$0	1,000
61846	MAINT-STRUCT/IMPS/GRDS-OTHER-SUPPLIES	0	0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	0
61920	MEDICAL, DENTAL & LAB SUPPLIES	0	0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	0
61922	OTHER MEDICAL MATERIALS	95,000	95,000	\$459	\$459	\$94,541	0.48%	-6.51%	(\$5,855)	\$6,314	(\$5,855)	90,000
62020	MEMBERSHIPS	2,000	2,000	\$0	\$0	\$2,000	0.00%	0.00%	\$0	\$0	\$0	2,000
62111	MISCELLANEOUS EXPENSES	10,500	10,500	\$0	\$0	\$10,500	0.00%	0.00%	\$0	\$0	\$0	10,500

**SANTA CRUZ COUNTY ANIMAL SERVICES AUTHORITY FINANCIAL REPORT
2018-2019**

**As of 7/31/19 from ONESolution
SC CO ANIMAL SERVICES AUTHORITY
Organization: 70 28**

Pos + = UP
Neg () = DOWN

Acct	Acct Title	2019-20 Final Budget	2019-20 Adj. Budget	July Actuals	2019-20 YTD Actuals	YTD Remaining	8%	8%	2018-19 YTD Actuals	COMPARE THRU JULY PY ACTUALS	July Actuals	2018-19 Est./Actuals
							Percentage of CY Budget Actualized	Percentage of PY Eas Actualized				
62112	CASH SHORTAGES	0	0	\$4	\$4	(\$4)	0.00%	0.00%	\$0	\$4	\$0	74
62214	DUPLICATING SVCS.	3,500	3,500	\$144	\$144	\$3,356	4.12%	0.00%	\$0	\$144	\$0	4,520
62217	MISC NONINVENTORIAL ITEMS EXPENSE	0	0	\$0	\$0	\$0	0.00%	#DIV/0!	\$0	\$0	\$0	0
62219	PC SOFTWARE PURCHASES	5,500	5,500	\$0	\$0	\$5,500	0.00%	-0.94%	(\$75)	\$75	(\$75)	7,965
62221	POSTAGE	10,000	10,000	\$0	\$0	\$10,000	0.00%	0.00%	\$0	\$0	\$0	10,000
62222	SUBSCRIPTIONS/PERIODICALS	125	125	\$0	\$0	\$125	0.00%	0.00%	\$0	\$0	\$0	125
62223	SUPPLIES	78,000	78,000	\$7,607	\$7,607	\$70,393	9.75%	10.08%	\$8,368	(\$761)	\$8,368	83,000
62225	NON-PC SOFTWARE	250	250	\$0	\$0	\$250	0.00%	0.00%	\$0	\$0	\$0	250
62226	INVENTORIAL ITEMS	5,000	5,000	\$0	\$0	\$5,000	0.00%	0.00%	\$0	\$0	\$0	20,572
62301	ACCOUNTING & AUDITING	13,500	13,500	\$0	\$0	\$13,500	0.00%	0.00%	\$0	\$0	\$0	13,500
62310	BANKING SERVICES	30,000	30,000	\$17	\$17	\$29,983	0.06%	-0.14%	(\$41)	\$58	(\$41)	30,000
62316	COMPUTER PROF SVCS	0	0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	0
62317	CONSULT/MGT/PC SVCE.	20,000	20,000	\$15,162	\$15,162	\$4,838	75.81%	17.80%	\$3,916	\$11,246	\$3,916	22,000
62318	COUNTY COUNSEL	0	0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	0
62325	DATA PROCESSING	71,770	71,770	\$0	\$0	\$71,770	0.00%	0.00%	\$0	\$0	\$0	75,335
62330	DPW SERVICES - GENERAL MONEY	0	0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	0
62381	PROF & SPECIAL	215,000	215,000	\$3,163	\$3,163	\$211,837	1.47%	1.39%	\$2,087	\$1,076	\$2,087	150,000
62399	VETERINARIAN SERVICES	100,000	100,000	\$591	\$591	\$99,410	0.59%	1.50%	\$1,875	(\$1,285)	\$1,875	125,000
62500	EQUIPMENT RENTS & LEASES-	0	0	\$0	\$0	\$0	#DIV/0!	-9.99%	(\$191)	\$191	(\$191)	1,908
62610	RENTS & LEASES-	200,000	200,000	\$0	\$0	\$200,000	0.00%	24.85%	\$49,417	(\$49,417)	\$49,417	198,842
62710	FIELD EQUIPMENT	1,200	1,200	\$0	\$0	\$1,200	0.00%	-2.80%	(\$65)	\$65	(\$65)	2,314
62801	ADVERTISING & PROMOTION	2,500	2,500	\$0	\$0	\$2,500	0.00%	17.17%	\$613	(\$613)	\$613	3,570
62842	INVENTORY MATERIALS PURCHASED	20,000	20,000	\$6,771	\$6,771	\$13,229	33.85%	0.00%	\$0	\$6,771	\$0	32,215
62857	SPECIAL MISC EXP-SUPPLIES	500	500	\$0	\$0	\$500	0.00%	6.20%	\$31	(\$31)	\$31	500
62890	SUBSCRIPTIONS/BOOKS	500	500	\$0	\$0	\$500	0.00%	0.00%	\$0	\$0	\$0	500
62893	TOWING	0	0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	0
62914	TRAVEL-EDUCATION	2,500	2,500	\$0	\$0	\$2,500	0.00%	0.00%	\$0	\$0	\$0	1,000
62920	GAS, OIL, FUEL	15,000	15,000	\$4	\$4	\$14,996	0.03%	0.00%	\$0	\$4	\$0	16,000
62922	TRAVEL-LODGING	1,500	1,500	\$0	\$0	\$1,500	0.00%	0.00%	\$0	\$0	\$0	2,150
62924	TRAVEL-MEALS	500	500	\$0	\$0	\$500	0.00%	0.00%	\$0	\$0	\$0	500
62926	TRAVEL-MILEAGE	1,000	1,000	\$0	\$0	\$1,000	0.00%	0.00%	\$0	\$0	\$0	1,000
62928	TRAVEL-OTHER	100	100	\$0	\$0	\$100	0.00%	0.00%	\$0	\$0	\$0	100
62930	REGISTRATIONS	1,000	1,000	\$0	\$0	\$1,000	0.00%	0.00%	\$0	\$0	\$0	4,225
62935	SERVICE CENTER	0	0	\$0	\$0	\$0	0.00%	#DIV/0!	\$0	\$0	\$0	0
62940	TRAVEL ADVANCES	0	0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	0
63070	UTILITIES	85,000	85,000	\$3,158	\$3,158	\$81,842	3.72%	4.16%	\$3,748	(\$590)	\$3,748	90,000
74230	PRINCIPAL ON LEASE PUCHASES	0	0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	0
61000	SERVICES & SUPPLIES	\$1,167,485	\$1,167,485	\$81,302	\$81,302	\$1,086,183	6.96%	9.03%	\$106,568	\$98,444	\$106,568	\$1,180,458

**SANTA CRUZ COUNTY ANIMAL SERVICES AUTHORITY FINANCIAL REPORT
2018-2019**

50

As of 7/31/19 from ONESolution
SC CO ANIMAL SERVICES AUTHORITY
Organization: 70 28

Pos + = UP
Neg () = DOWN

Acct	Acct Title	2019-20 Final Budget	2019-20 Adj. Budget	July Actuals	2019-20 YTD Actuals	YTD Remaining	8%	8%	2018-19 YTDActuals	COMPARE THRU JULY PY ACTUALS	July Actuals	2018-19 Est./Actuals
							Percentage of CY Budget Actualized	Percentage of PY Eas Actualized				
75315	COUNTY OVERHEAD (see 3550)	\$103,206	\$103,206	\$25,801	\$25,801	\$77,405	25.00%	0.00%	\$0	\$0	\$0	\$191,626
70000	OTHER CHARGES	\$103,206	\$103,206	\$25,801	\$25,801	\$77,405	25.00%	0.00%	\$0	\$25,801	\$0	\$191,626
86204	EQUIPMENT	\$0	\$0	\$0	\$0	\$0	#DIV/0!	0.00%	\$0	\$0	\$0	\$0
86204	FIXED ASSETS	\$0	\$0	\$0	\$0	\$0	#DIV/0!	0.00%	\$0	\$0	\$0	\$0
90000	OPERATING TRSF OUT	\$100,000	\$100,000	\$0	\$0	\$100,000	0.00%	0.00%	\$0	\$0	\$0	\$100,000
90000	OTHER FINANCING USES	\$100,000	\$100,000	\$0	\$0	\$100,000	0.00%	0.00%	\$0	\$0	\$0	\$100,000
98700	APPROP FOR CONTINGENCIES	\$183,726	\$183,726	\$0	\$0	\$183,726	0.00%	0.00%	\$0	\$0	\$0	\$0
98700	CONTINGENCIES	\$183,726	\$183,726	\$0	\$0	\$183,726	0.00%	0.00%	\$0	\$0	\$0	\$0
40100	PROPERTY TAXES	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
40230	ANIMAL LICENSES	\$300,000	\$300,000	\$28,807	\$28,807	\$271,193	9.60%	7.05%	\$21,139	\$7,668	\$21,139	\$300,000
40430	INTEREST	\$45,000	\$45,000	\$0	\$0	\$45,000	0.00%	6.23%	\$2,867	(\$2,867)	\$2,867	\$46,000
40440	RENTS & CONCESS	\$700	\$700	\$0	\$0	\$700	0.00%	10.00%	\$70	(\$70)	\$70	\$700
40441	RENTAL DEPOSIT/FORFEIT REVENUE	\$200	\$200	\$0	\$0	\$200	0.00%	0.00%	\$0	\$0	\$0	\$280
40872	ST-MANDATED COST REIMBURSEMENT	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
40984	STATE-OTHER	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
41096	INTERGOVERNMENTAL REV	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
41510	HUMANE SERVICES	\$280,000	\$280,000	\$28,853	\$28,853	\$251,147	10.30%	7.83%	\$21,136	\$7,718	\$21,136	\$270,000
42010	ADMINISTRATIVE SERVICES	\$2,600	\$2,600	\$353	\$353	\$2,247	13.58%	7.71%	\$270	\$83	\$270	\$3,500
42022	COST RECOVERY-OTHER	\$9,500	\$9,500	\$523	\$523	\$8,977	5.50%	6.20%	\$403	\$120	\$403	\$6,500
42044	MEMBER CONTRIBUTION	\$3,191,322	\$3,191,322	\$0	\$0	\$3,191,322	0.00%	23.40%	\$695,410	(\$695,410)	\$695,410	\$2,972,305
42047	OTHER CHARGES CURRRENT SERVICES	\$30,000	\$30,000	\$0	\$0	\$30,000	0.00%	1.10%	\$275	(\$275)	\$275	\$25,000
42073	ADMINISTRATIVE FINE FEES	\$15,000	\$15,000	\$975	\$975	\$14,025	6.50%	2.92%	\$350	\$625	\$350	\$12,000
42074	GRANT SERVICES-NON INTERGOV	\$15,000	\$15,000	\$0	\$0	\$15,000	0.00%	0.00%	\$0	\$0	\$0	\$28,130
42202	ENDOWMENT CARE	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
42205	ANIMAL MICROCHIP FEES	\$22,000	\$22,000	\$1,645	\$1,645	\$20,355	7.48%	10.02%	\$2,105	(\$460)	\$2,105	\$21,000
42206	ANIMAL RABIES FEES	\$18,000	\$18,000	\$1,556	\$1,556	\$16,444	8.64%	11.93%	\$1,908	(\$352)	\$1,908	\$16,000
42207	ANIMAL SPAY&NEUTER FEES	\$100,000	\$100,000	\$9,249	\$9,249	\$90,751	9.25%	11.40%	\$11,627	(\$2,378)	\$11,627	\$102,000
42234	SALES-OTHER-TAXABLE	\$65,000	\$65,000	\$3,497	\$3,497	\$61,503	5.38%	1.17%	\$759	\$2,738	\$759	\$65,000
42362	CASH OVERAGES	\$0	\$0	\$11	\$11	(\$11)	0.00%	2.78%	\$1	\$10	\$1	\$36
42372	CONTRIBUTIONS AND DONATIONS	\$400,000	\$400,000	\$12,880	\$12,880	\$387,120	3.22%	3.05%	\$11,907	\$973	\$11,907	\$390,000
42375	INSURANCE PROCEEDS	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
42380	NSF CHECKS	\$0	\$0	(\$5)	(\$5)	\$5	0.00%	0.00%	\$0	(\$5)	\$0	(\$33)
42381	NSF CHECKS-RETURNED CHECK	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$30
42384	OTHER REVENUE	\$43,000	\$43,000	\$1,750	\$1,750	\$41,250	4.07%	4.97%	\$2,135	(\$385)	\$2,135	\$43,000
42390	UNCLAIMED MONEY-ESCHEATED	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
42500	BOND PROCEEDS	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
42981	LICENSES - CAPITOLA	\$0	\$0	\$1,016	\$1,016	(\$1,016)	0.00%	0.00%	\$353	\$663	\$353	\$0
42982	LICENSES - SANTA CRUZ	\$0	\$0	\$4,910	\$4,910	(\$4,910)	0.00%	0.00%	\$3,508	\$1,402	\$3,508	\$0
42983	LICENSES- SCOTTS VALLEY	\$0	\$0	\$1,592	\$1,592	(\$1,592)	0.00%	0.00%	\$1,291	\$301	\$1,291	\$0
42984	LICENSES- COUNTY	\$0	\$0	\$17,804	\$17,804	(\$17,804)	0.00%	0.00%	\$12,708	\$5,096	\$12,708	\$0
42986	LICENSES- WATSONVILLE	\$0	\$0	\$3,485	\$3,485	(\$3,485)	0.00%	0.00%	\$3,279	\$206	\$3,279	\$0
40100-42500	REVENUES	\$4,537,322	\$4,537,322	\$90,094	\$90,094	\$4,447,228	1.99%	17.96%	\$772,362	(\$682,267)	\$772,362	\$4,301,448

Regular Agenda Item 6.3

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Melanie Sobel, General Manager
DATE: August 12, 2019
SUBJECT: Report on Audit of Santa Cruz County Animal Shelter

Recommendation:

Consider and approve report on Audit of Santa Cruz County Animal Shelter for the year ended June 30, 2018.

SANTA CRUZ COUNTY ANIMAL SHELTER
AUDITED FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT
JUNE 30, 2018

Harshwal & Company LLP
Certified Public Accountants
7677 Oakport Street, Suite 460
Oakland, CA 94621
(510) 452-5051

SANTA CRUZ COUNTY ANIMAL SHELTER
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Santa Cruz County Animal Shelter
Santa Cruz, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of Santa Cruz County Animal Shelter (the "Shelter"), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Shelter's basic financial statements as listed in table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of the Santa Cruz County Animal Shelter, as of June 30, 2018, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 - 9, budgetary comparison information - general fund, schedule of changes in net pension liability and related ratios, schedule of changes in net OPEB liability and related ratios, schedule of plan contributions - pension, and schedule of plan contributions - OPEB on pages 28 - 34 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Santa Cruz County Animal Shelter's basic financial statements. The general information and schedule of insurance coverage are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The general information and schedule of insurance coverage have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 20, 2019, on our consideration of the Santa Cruz County Animal Shelter's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Shelter's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Santa Cruz County Animal Shelter's internal control over financial reporting and compliance.

Harshwal & Company, LLP
Certified Public Accountants

Harshwal & Company LLP

Oakland, California
May 20, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS
(Required Supplementary Information)

SANTA CRUZ COUNTY ANIMAL SHELTER
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2018

This section of the Santa Cruz County Animal Shelter's (the Shelter) audit report presents our discussion and analysis of the Shelter's financial performance during the fiscal year ended June 30, 2018. Please read it in conjunction with the Shelter's basic financial statements following this section.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Shelter's basic financial statements. The Shelter's basic financial statements are comprised of three components: (1) Government-wide financial statements, (2) Fund financial statements, and (3) Notes to the basic financial statements. Required Supplementary Information is included in addition to the basic financial statements.

Government-wide Financial Statements

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

The *Statement of Net Position* presents information on all Shelter assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether or not the financial position of the Shelter is improving or deteriorating.

The *Statement of Activities* presents information showing how the Shelter's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods, such as expenses pertaining to earned but unused vacation and sick leave.

Both of these government-wide financial statements distinguish functions of the Shelter that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The Shelter does not have any business-type activities.

Fund financial statement

The fund financial statements are designed to report information about groupings of related accounts, which are used to maintain control over resources that have been segregated for specific activities or objectives. The Shelter, like state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Shelter are classified as governmental funds.

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. The governmental funds financial statements focus on (1) how cash and other financial assets can readily be converted to available resources and (2) the balances left at year-end that are available for spending. Such information may be useful in determining what financial resources are available in the near future to finance the Shelter's programs.

SANTA CRUZ COUNTY ANIMAL SHELTER
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2018

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government - wide financial statements. By doing so, readers may better understand the long-term impact of the Shelter's near-term financing decisions. Both the governmental funds Balance Sheet and the Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between the governmental funds and governmental activities.

The Shelter reports only one governmental fund, which is the general fund. The general fund is the general operating fund of the Shelter. It is used to account for all financial resources.

Notes to the Financial Statements

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

Required Supplementary Information (other than MD&A)

In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information concerning the Shelter's general fund budgetary comparison schedule and progress in funding its obligation to provide pension benefits to its employees and other post-employment obligations to retirees.

The Shelter adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided to demonstrate compliance with this budget.

SANTA CRUZ COUNTY ANIMAL SHELTER
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2018

GOVERNMENT-WIDE FINANCIAL ANALYSIS
NET POSITION

	Governmental Activities			
	2018	2017	Variance	%
				Variance
Assets:				
Current and other assets	\$ 2,220,438	\$ 2,192,247	\$ 28,191	1.29 %
Capital assets	<u>18,080</u>	<u> </u>	<u>18,080</u>	<u>100.00 %</u>
Total assets	<u>2,238,518</u>	<u>2,192,247</u>	<u>46,271</u>	<u>2.11 %</u>
Deferred Outflow of Resources	<u>832,926</u>	<u>1,182,608</u>	<u>(349,682)</u>	<u>(29.57)%</u>
Liabilities:				
Current and other liabilities	354,508	323,514	30,994	9.58 %
Long-term liabilities	<u>3,962,647</u>	<u>3,884,848</u>	<u>77,799</u>	<u>2.00 %</u>
Total liabilities	<u>4,317,155</u>	<u>4,208,362</u>	<u>108,793</u>	<u>2.59 %</u>
Deferred Inflow of Resources	<u>77,504</u>	<u>601,152</u>	<u>(523,648)</u>	<u>(87.11)%</u>
Net Position:				
Unrestricted	<u>(1,341,295)</u>	<u>(1,434,659)</u>	<u>93,364</u>	<u>(6.51)%</u>
Total net position	<u><u>\$ (1,323,215)</u></u>	<u><u>\$ (1,434,659)</u></u>	<u><u>\$ 111,444</u></u>	<u><u>(7.77)%</u></u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. For the fiscal year ended June 30, 2018, the Shelter has showed a negative net position due to the recognition of changes in net pension liability in compliance with the requirement of GASB Statement No. 68. The Shelter's net position is \$(1,323,215).

**SANTA CRUZ COUNTY ANIMAL SHELTER
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2018**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS
CHANGE IN NET POSITION**

	Governmental Activities			
	2018	2017	Variance	% Variance
Revenues:				
Program revenues:				
Fees, fines and charges for services	\$ 3,492,285	\$ 3,438,618	\$ 53,667	1.56 %
General revenues:				
Interest and investment income	29,731	22,980	6,751	29.38 %
Miscellaneous	541,688	242,933	298,755	122.98 %
Total revenues	<u>4,063,704</u>	<u>3,704,531</u>	<u>359,173</u>	<u>9.70 %</u>
Expenses:				
Governmental activities	<u>4,229,012</u>	<u>4,106,863</u>	<u>122,149</u>	<u>2.97 %</u>
Total expenses	<u>4,229,012</u>	<u>4,106,863</u>	<u>122,149</u>	<u>2.97 %</u>
Change in net position	<u>(165,308)</u>	<u>(402,332)</u>	<u>237,024</u>	<u>(58.91)%</u>
Net Position, beginning of year	(1,434,659)	(1,032,327)	(402,332)	38.97 %
<i>Restatement</i>	<u>276,752</u>	<u>-</u>	<u>276,752</u>	<u>100.00 %</u>
Net Position, beginning of year - <i>restated</i>	<u>(1,157,907)</u>	<u>(1,434,659)</u>	<u>276,752</u>	<u>(19.29)%</u>
Net position, end of year	<u><u>\$ (1,323,215)</u></u>	<u><u>\$ (1,434,659)</u></u>	<u><u>\$ 111,444</u></u>	<u><u>(7.77)%</u></u>

Analysis of Change in Net Position

The Shelter's net position decreased by \$111,444 during the current fiscal year. This was due to increased expenditures during the year.

SANTA CRUZ COUNTY ANIMAL SHELTER
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2018

FINANCIAL ANALYSIS OF THE SHELTER'S FUNDS

As noted earlier, the Shelter uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental Funds

The Shelter's governmental fund financial statements provide the same type of information found in the government-wide financial statements, but in more detail.

At June 30, 2018, the Shelter's general fund reported an ending fund balance of \$1,721,198, a decrease of \$147,535 in comparison with the prior year. Revenues for governmental funds totaled \$4,063,703, which represents an increase of \$359,172, or 9.70%, from fiscal year 2016-2017. Expenditures for governmental functions totaling \$4,066,506 increased by \$5,863.00, or 0.14%, from fiscal year 2016-2017. In the fiscal year 2017-2018, expenditures for governmental functions exceeded revenues by \$2,803.

The following table presents the amount of revenues and expenditures by source as well as increases or decreases from the prior year:

	<u>Governmental Funds</u>					
	<u>2018</u>		<u>2017</u>		<u>Increase/(Decrease)</u>	
	<u>Amount</u>	<u>% of Total</u>	<u>Amount</u>	<u>% of Total</u>	<u>Amount</u>	<u>% of Change</u>
Revenue by Source						
Licenses and permits	\$ 297,086	7.31 %	\$ 327,040	8.83 %	\$ (29,954)	(9.16)%
Revenue from use of money and property	29,731	0.73 %	22,980	0.62 %	6,751	29.38 %
Member contributions	2,741,169	67.45 %	2,493,964	67.32 %	247,205	9.91 %
Charges for services	454,029	11.17 %	506,180	13.66 %	(52,151)	(10.30)%
Other revenues	<u>541,688</u>	<u>13.33 %</u>	<u>354,367</u>	<u>9.57 %</u>	<u>187,321</u>	<u>52.86 %</u>
Total	<u>4,063,703</u>	<u>100.00 %</u>	<u>3,704,531</u>	<u>100.00 %</u>	<u>359,172</u>	<u>9.70 %</u>
Expenditures by Source						
Salaries and benefits	2,845,510	69.97 %	2,845,183	70.07 %	327	0.01 %
Services and supplies	1,064,096	26.17 %	1,159,920	28.56 %	(95,824)	(8.26)%
Capital outlay	18,080	0.44 %	-	-	18,080	100 %
Other charges	<u>138,820</u>	<u>3.41 %</u>	<u>55,540</u>	<u>1.37 %</u>	<u>83,280</u>	<u>149.95 %</u>
Total	<u>\$4,066,506</u>	<u>100.00 %</u>	<u>\$4,060,643</u>	<u>100.00 %</u>	<u>\$ 5,863</u>	<u>0.14 %</u>

**SANTA CRUZ COUNTY ANIMAL SHELTER
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2018**

The following provides explanations in significant changes in revenues by source:

- Member contributions increased by \$247,205, mainly due to a 9.91% increase in JPA member contributions approved by the Board.
- Other revenues increased by \$187,321, due to an increase in donations; particularly the receipt of three (3) large non-recurring items during 2017-2018 (one bequest in the amount of \$80,000 and two bequests in the amount of \$10,000 each), which were not present in 2016-2017.

CAPITAL ASSETS

The Shelter's net capital assets for its governmental activities as of June 30, 2018, is zero (cost of \$257,501 and accumulated depreciation of the same amount). These capital assets include animal control vehicles and other equipment. Capital assets for the governmental activities are presented below to illustrate changes from the prior year:

	Governmental Activities		
	2018	2017	Increase/(Decrease) % of Change
Equipment	\$ 31,965	\$ 31,965	-
Vehicles	243,616	225,536	8.02 %
Less: accumulated depreciation	(257,501)	(257,501)	-
Net capital assets	<u>\$ 18,080</u>	<u>\$ -</u>	<u>-</u>

Additional information on the Shelter's capital assets can be found in Note 4 on page 19.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Shelter is funded by member contributions and fees paid by the general public. Member contributions totaled \$2,741,169 in fiscal year 2017-2018 and will be increased by \$231,137, an 8.43% increase. Total member contributions for fiscal year 2018-2019 will be \$2,972,305.

Total budgetary expenditures are expected to increase in fiscal year 2018-2019 compared to the previous year, as audited by \$857,848 which represents a 22% increase. The increase in expenditures is substantially the result of a projected increase in salaries and benefits, and operating transfers out of \$100,000.

Anticipated budget revenues for fiscal year 2018-2019 of \$4,413,505 indicate an increase of 17% from fiscal year 2017-2018 audited revenues of \$3,773,810. The increase in revenue is primarily due to a projected increase in member contributions and donations.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Shelter's finances for all those with an interest in the Shelter's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Santa Cruz County Animal Shelter, 1001 Rodriguez Street, Santa Cruz, CA 95062.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

SANTA CRUZ COUNTY ANIMAL SHELTER
STATEMENT OF NET POSITION
JUNE 30, 2018

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 2,115,756
Receivables	104,682
Capital assets, net	<u>18,080</u>
Total assets	<u>2,238,518</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources - related to Pension	828,996
Deferred outflows of resources - related to OPEB	<u>3,930</u>
Total deferred outflows of resources	<u>832,926</u>
Total assets and deferred outflows of resources	<u>3,071,444</u>
LIABILITIES	
Current liabilities	
Accounts payable-Claims	65,652
Accounts payable-Payroll	101,433
Donation	187,203
Stale dated warrants	<u>220</u>
Total current liabilities	<u>354,508</u>
Non current liabilities	
Compensated absences	240,002
Net pension liability	3,027,171
Net OPEB liability	<u>695,474</u>
Total non current liabilities	<u>3,962,647</u>
Total liabilities	<u>4,317,155</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - related to pension	-
Deferred inflows of resources - related to OPEB	<u>77,504</u>
Total deferred inflows of resources	<u>77,504</u>
Total liabilities and deferred inflows of resources	<u>4,394,659</u>
NET POSITION	
Net investment in capital assets	18,080
Unrestricted	<u>(1,341,295)</u>
Total net position	<u>\$ (1,323,215)</u>

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

SANTA CRUZ COUNTY ANIMAL SHELTER
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018

	2018
FUNCTIONS/PROGRAMS	
Governmental activities	
General government	\$ 4,229,012
Total governmental activities	4,229,012
PROGRAM REVENUES	
Fees, fines & charges of services	3,492,285
Total program revenues	3,492,285
GENERAL REVENUES	
Interest and investment income	29,731
Miscellaneous	541,688
Total general revenue	571,419
Change in net position	(165,308)
Net position, beginning of year	(1,434,659)
<i>Restatement</i>	276,752
Net position, beginning of year - <i>restated</i>	(1,157,907)
Net position, end of year	\$ (1,323,215)

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

FUND FINANCIAL STATEMENTS

SANTA CRUZ COUNTY ANIMAL SHELTER
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2018

	<u>General Fund</u>	<u>Nonmajor Capital Project Fund</u>	<u>Total</u>
ASSETS			
Cash and investments	\$ 1,971,024	\$ 144,732	\$ 2,115,756
Receivables	<u>104,682</u>	<u>-</u>	<u>104,682</u>
Total assets	<u>2,075,706</u>	<u>144,732</u>	<u>2,220,438</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable-Claims	65,652	-	65,652
Accounts payable-Payroll	101,433	-	101,433
Donation	187,203	-	187,203
Stale dated warrants	<u>220</u>	<u>-</u>	<u>220</u>
Total liabilities	<u>354,508</u>	<u>-</u>	<u>354,508</u>
Fund balances			
Nonspendable			
Imprest cash	900	-	900
Assigned to			
B Jean Adams Trust	521,191	-	521,191
Eliminate projected budgetary deficit in subsequent year's budget	346,603	-	346,603
Restricted	-	144,732	144,732
Unassigned	<u>852,504</u>	<u>-</u>	<u>852,504</u>
Total fund balance	<u>1,721,198</u>	<u>144,732</u>	<u>1,865,930</u>
Total liabilities and fund balances	<u>\$ 2,075,706</u>	<u>\$ 144,732</u>	<u>\$ 2,220,438</u>

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

SANTA CRUZ COUNTY ANIMAL SHELTER
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION - GOVERNMENTAL ACTIVITIES
JUNE 30, 2018

Total Governmental Fund Balance		\$ 1,865,930
Amounts reported for Governmental Activities in the Statement of Net Position are different because:		
Capital assets used for governmental activities are not financial resources, and therefore, are not reported as assets in governmental funds.		18,080
Deferred outflows of resources are applicable to future periods and, therefore, are not reported in the funds		
Deferred outflow of resources-Pension	828,996	
Deferred outflow of resources-OPEB	<u>3,930</u>	832,926
Deferred inflows of resources are applicable to future periods and, therefore, are not reported in the funds		
Deferred inflow of resources-Pension	-	
Deferred inflow of resources-OPEB	<u>(77,504)</u>	(77,504)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at the year end consist of:		
Net OPEB liability	(695,474)	
Net pension liability	(3,027,171)	
Compensated absences	<u>(240,002)</u>	<u>(3,962,647)</u>
Net Position of Governmental Activities		<u><u>\$ (1,323,215)</u></u>

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

SANTA CRUZ COUNTY ANIMAL SHELTER
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	<u>General Fund</u>	<u>Nonmajor Capital Project Fund</u>	<u>Total</u>
REVENUES			
Licenses and permits	\$ 297,086	\$ -	\$ 297,086
Revenue from use of money and property	29,659	72	29,731
Member contributions	2,741,169	-	2,741,169
Charges for services	454,029	-	454,029
Other	541,688	-	541,688
Total Revenues	<u>4,063,631</u>	<u>72</u>	<u>4,063,703</u>
EXPENDITURES			
Salaries and benefits	2,845,510	-	2,845,510
Services and supplies	1,064,096	-	1,064,096
Other charges	138,820	-	138,820
Capital outlay	18,080	-	18,080
Total Expenditures	<u>4,066,506</u>	<u>-</u>	<u>4,066,506</u>
Excess (deficiency) of revenues over expenditures	<u>(2,875)</u>	<u>72</u>	<u>(2,803)</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	-	144,660	144,660
Transfer out	<u>(144,660)</u>	<u>-</u>	<u>(144,660)</u>
Total other financing sources (uses)	<u>(144,660)</u>	<u>144,660</u>	<u>-</u>
Net change in fund balance	(147,535)	144,732	(2,803)
Fund Balance, Beginning	<u>1,868,733</u>	<u>-</u>	<u>1,868,733</u>
Fund Balance, Ending	<u>\$ 1,721,198</u>	<u>\$ 144,732</u>	<u>\$ 1,865,930</u>

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

SANTA CRUZ COUNTY ANIMAL SHELTER
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF
ACTIVITIES - GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018

Net Change in Fund Balance-Total Governmental Funds	\$	(2,803)
Amounts reported for Governmental Activities in the Statement of Activities are different because:		
Capital outlays		18,080
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Change in compensated absences		(2,414)
OPEB expenses		(118,745)
Pension expenses		(59,426)
		<u>(180,585)</u>
Changes in Net position - Governmental Activities	\$	<u>(165,308)</u>

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

SANTA CRUZ COUNTY ANIMAL SHELTER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Santa Cruz County Animal Shelter (the Shelter), formerly known as the Animal Services Authority, was formed on June 18, 2002, by the execution of a joint powers agreement among the cities of Capitola, Santa Cruz, and Scotts Valley, and the County of Santa Cruz. The joint powers agreement was amended to allow the City of Watsonville to become a Party to the joint powers agreement effective November 15, 2004. The City of Capitola withdrew from the joint powers agreement effective July 1, 2007. However, the joint powers agreement was amended to allow the City of Capitola to become a Party again effective July 1, 2017. The Shelter is governed by an eight members board.

B. Basis of Presentation

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the primary government. These statements include the financial activities of the overall government except for fiduciary activities. The Shelter does not have fiduciary activities. Eliminations would have been made to eliminate the double counting of internal service fund activities but the Shelter has no internal service fund activities. Governmental activities are normally supported by intergovernmental revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Shelter's governmental activities. Direct expenses are those that are specifically associated with the Shelter. Program revenues include contributions from other governmental agencies that are restricted for meeting the operational or capital requirements of the Shelter. Revenues that are not classified as program revenues, including investment income, are presented instead as general revenues.

When both restricted and unrestricted resources are available for use, it is the Shelter's policy to use restricted resources first, then unrestricted resources as they are needed. The accounting objectives of the economic resources measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Fund equity is classified as net position. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred or economic assets used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental Fund Financial Statements

Fund financial statements are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. There are separate statements for each fund category. The emphasis of fund financial statements is on major governmental and enterprise funds rather than reporting funds by type. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service fund is presented in a single column in the proprietary fund financial statements.

SANTA CRUZ COUNTY ANIMAL SHELTER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

B. Basis of Presentation-cont'd

Governmental Fund Financial Statements

The Shelter has no proprietary or fiduciary funds, only governmental funds. Therefore, only one statement is prepared. The Shelter reports two governmental funds, the General Fund and the Capital project Fund:

- **General Fund** – The general fund is a general operating fund of the Shelter and is funded by member contributions from the parties of the Joint Powers Authority and user fees collected. It is used for the purpose of preserving the well-being of animals and providing education, adoption, and humane law enforcement services to the community.

The Shelter reports the following nonmajor fund:

- **Capital Project Fund** – The capital project fund used to account for the construction or acquisition of capital assets such as land, construction-in-progress, building and improvements, improvements other than buildings, and infrastructure. Revenues are provided by the parties of the Joint Powers Authority.

C. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

The government-wide, proprietary, and fiduciary fund financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This differs from the manner in which governmental fund financial statements are prepared. Therefore, governmental fund financial statements include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds. The Shelter has no proprietary nor fiduciary funds.

The governmental fund financial statements are prepared using the current financial resources measurement focus and the modified accrual basis of accounting.

In the current financial resources measurement focus, only current financial assets and liabilities are generally included on the balance sheets. The operating statements present sources and uses of available spendable financial resources during a given period. The fund balance is used as the measure of available spendable financial resources at the end of the period.

Under the modified accrual basis of accounting, revenues are recognized when measurable and available. Measurable means knowing or being able to reasonably estimate the amount. Available means having been earned and collectible within the current period. Expenditures (including capital outlay) are recorded when the related liability is incurred, except for debt service expenditures (principal and interest), as well as expenditures related to compensated absences which are reported when due.

SANTA CRUZ COUNTY ANIMAL SHELTER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

D. Capital Assets and Depreciation

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Equipment and vehicles	4-15 years
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E. Fund Balance Classification Policies and Procedures

The Shelter's governmental fund balance is classified in the following categories:

Nonspendable – Includes amounts that are not in a spendable form or are required to be maintained intact.

Restricted – Includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally, or through enabling legislation.

Committed – The Shelter Board, as the Shelter's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by formal actions taken, such as a majority vote or resolution. These committed amounts cannot be used for any other purpose unless the Shelter Board removes or changes the specific use. The Board action to commit fund balance needs to occur within the fiscal reporting period, no later than June 30th. However, the amount can be determined subsequent to the release of the financial statements.

Assigned – Includes amounts that are constrained by the Shelter's intent to be used for specific purposes, but are neither restricted nor committed, are reported as assigned fund balance. The Shelter Board delegated the authority to assign amounts to be used for specific purposes to the Shelter General Manager, not to exceed \$10,000 per purpose. Any funds set aside as assigned fund balance greater than \$10,000 must be reported to the Shelter Board for approval at their next regular meeting and recorded in the minutes. The Shelter Board has the authority to remove or change the assignment of the funds with a simple majority vote.

Unassigned – Includes amounts that are technically available for any purpose, and includes all amounts not contained in other classifications. When both restricted and unrestricted resources are available for use, it is the Shelter's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, and unassigned funds are available for use, it is the Shelter's policy to use committed funds first, assigned funds second, and unassigned funds last.

SANTA CRUZ COUNTY ANIMAL SHELTER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 2. POOLED CASH AND INVESTMENTS

Cash balances of the Shelter's funds are deposited with the County of Santa Cruz where the available balances beyond immediate needs are invested in various securities by the County Treasurer. Pooled balances are restricted to legally stipulated investments consistent with state statutes and the County's Investment Policy. In accordance with GASB Statement No. 31, the County calculated the fair value of all investments included in the pooled investments based on quoted market prices. Any material unrealized gains or losses are reported along with investment income (interest). At June 30, 2018, the unrealized losses applicable to the Shelter are considered to be immaterial and, therefore, no adjustments have been made to the financial statements.

NOTE 3. COMPENSATED ABSENCES PAYABLE

Compensated absences are those absences for which employees will be paid, such as vacation, sick, and administrative leave. A liability for compensated absences that are attributable for services already rendered that are not contingent on a special event that is outside the control of the government and its employees is accrued as employees earn the rights to the benefits. On June 30, 2018, the liability for compensated absences included \$208,382 of vacation pay, \$21,685 of vested sick leave, and \$9,935 of administrative pay for a total of \$240,002.

NOTE 4. CAPITAL ASSETS

The following is a summary of capital assets activity for the Shelter for the fiscal year ended June 30, 2018:

	<u>Balance</u> <u>06/30/17</u>	<u>Additions</u>	<u>Deletions/</u> <u>Transfers</u>	<u>Balance</u> <u>06/30/18</u>
Capital assets, being depreciated				
Equipment	\$ 257,501	\$ 18,080	\$ -	\$ 275,581
Less: accumulated depreciation for				
Equipment	<u>(257,501)</u>	<u>-</u>	<u>-</u>	<u>(257,501)</u>
Total Capital assets, net	<u>\$ -</u>	<u>\$ 18,080</u>	<u>\$ -</u>	<u>\$ 18,080</u>

NOTE 5. LONG TERM DEBT

The following is a summary of long-term debt transactions for the Shelter for the fiscal year ended June 30, 2018:

	<u>Balance</u> <u>06/30/17</u>	<u>Additions/</u> <u>(Deletions)</u>	<u>Balance</u> <u>06/30/18</u>	<u>Current</u> <u>Portion</u>	<u>Long-Term</u> <u>Portion</u>
Compensated absences	\$ 237,588	\$ 2,414	\$ 240,002	\$ -	\$ 240,002
Net OPEB liability	927,055	(231,581)	695,474	-	695,474
Net pension liability	<u>2,720,205</u>	<u>306,966</u>	<u>3,027,171</u>	<u>-</u>	<u>3,027,171</u>
Totals	<u>\$ 3,884,848</u>	<u>\$ 77,799</u>	<u>\$ 3,962,647</u>	<u>\$ -</u>	<u>\$ 3,962,647</u>

SANTA CRUZ COUNTY ANIMAL SHELTER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 6. PENSION PLANS

A. General Information about the Pension Plan

The full description of the general information about the pension plan (outline below) can be found in the County's June 30, 2018 CAFR. A copy of that report may be obtained by contacting the County's Finance Agency, Auditor-Controller-Treasurer Tax Collector's Office, 701 Ocean Street, Room 100, Santa Cruz, California 95060.

- Plan Description, Benefits Provided and Employees Covered
- Contribution Description
- Actuarial Methods and Assumptions Used to Determine Total Pension Liability
- Discount Rate
- Pension Plan Fiduciary Net Position

This is the GASB 68 Accounting Valuation Report for the measurement date June 30, 2017. Notes to the Agent Multiple-Employer Defined Benefit Pension Plan GASB 68 Accounting Valuation Reports are in a separate document, which may be accessed on the CalPERS website at www.calpers.ca.gov.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used.

Reporting Date	June 30, 2018
Measurement Date	June 30, 2017
Measurement Period	July 1, 2016 to June 30, 2017
Valuation Date	June 30, 2016

Pension Plan Fiduciary Net Position

The plan fiduciary net position disclosed in your GASB 68 accounting valuation report may differ from the plan assets reported in your funding actuarial valuation report due to several reasons. For example, for the accounting valuations, CalPERS must keep items such as deficiency reserves and fiduciary self-insurance included as assets. These amounts are excluded for rate setting purposes in your funding actuarial valuation.

SANTA CRUZ COUNTY ANIMAL SHELTER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 6. PENSION PLANS-CONT'D

B. Changes in the Net Pension Liability

The following table shows the changes in net pension liability recognized over the measurement period (presented at 0.008083, which is the County of Santa Cruz calculation of the Shelter's proportional share under Miscellaneous Plan).

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (c) =(a) - (b)
Balance at: 6/30/16 (VD) ¹	\$ 9,068,133	\$ 6,460,970	\$ 2,607,163
Changes Recognized for the Measurement Period			
• Service Cost	197,024	-	197,024
• Interest on the Total Pension Liability	681,304	-	681,304
• Difference between Expected and Actual Experience	43,456	-	43,456
• Change of Assumptions	542,377	-	542,377
• Plan to Plan Resource Movement	-	(536)	536
• Contributions from the Employers	-	243,871	(243,871)
• Contributions from Employees	-	92,024	(92,024)
• Net Investment Income ²	-	718,252	(718,252)
• Benefit Payments, including Refunds of Employee Contributions	(447,500)	(447,419)	(81)
• Administrative Expenses	-	(9,539)	9,539
Net Changes during 2016-17	<u>1,016,661</u>	<u>596,653</u>	<u>420,008</u>
Balance at: 6/30/17 (MD) ¹	<u>\$ 10,084,794</u>	<u>\$ 7,057,623</u>	<u>\$ 3,027,171</u>

¹The fiduciary net position includes receivable for employee service buyback's, deficiency reserves, fiduciary self-insurance and OPEB expense. This may differ from the plan assets reported in the funding actuarial valuation report.

² Net of administrative expenses.

SANTA CRUZ COUNTY ANIMAL SHELTER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 6. PENSION PLANS-CONT'D

C. Sensitivity of the Net Pension Liability to Changes in the Discount Rate

	6.15% <u>(1% Decrease)</u>	7.15% <u>(Current Rate)</u>	8.15% <u>(1% Increase)</u>
Discount rate	\$ <u>4,329,167</u>	\$ <u>3,027,171</u>	\$ <u>1,942,501</u>

D. Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

For the measurement period ending June 30, 2017 (the measurement date), the Shelter incurred a total pension expense of \$59,426 for the Plan. No adjustments have been made for contributions subsequent to the measurement date. Adequate treatment of any contributions made after the measurement date is the responsibility of the employer. As of June 30, 2017, the Shelter has deferred outflows and deferred inflows of resources related to pensions as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between Expected and Actual Experience	\$ 40,390	\$ -
Changes of Assumptions	367,417	-
Net Difference between Projected And Actual Earnings on Pension Plan Investments	93,594	-
Pension contributions subsequent to measurement date	<u>327,595</u>	<u>-</u>
Total deferred inflow and outflow	<u>\$ 828,996</u>	<u>\$ -</u>

The amounts above are net of outflows and inflows recognized in the 2015-2016 measurement period expense. Amounts reported as deferred outflow and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

Measurement Period <u>Ended June 30,</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2019	\$ 196,909
2020	298,233
2021	58,614
2022	(52,356)
2023	-
Thereafter	\$ -

The Shelter's employer contributions for the year ending June 30, 2018 is \$327,595.

SANTA CRUZ COUNTY ANIMAL SHELTER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 7. OPERATING LEASES

Lease with the County of Santa Cruz

On October 28, 2008, the Shelter executed an agreement as *lessee* to lease property from the County of Santa Cruz for \$197,669 per year, for a period of 30 years. At the end of this period, the Shelter will have the option to extend the lease for an additional 30 years. The Shelter's future minimum rental commitments for this facility lease, accounted for as an operating lease at June 30, 2018, are as follows:

Year ended June 30,	Amount
2019	\$ 197,669
2020	197,669
2021	197,669
2022	197,669
2023	197,669
2024-2028	988,345
2029-2033	988,345
2034-2038	988,345
Total	\$ 3,953,380

NOTE 8. RELATED PARTY TRANSACTIONS

During the normal course of business, the Shelter is charged for data processing services, telecommunications services, janitorial services, facilities maintenance services, service center charges, accounting services, and equipment and structure lease and rent, by various departments of the County of Santa Cruz.

The County of Santa Cruz Information Services Department provides the Shelter with data processing services and telecommunications services. The charges for performing those functions for the year ended June 30, 2018, are summarized below:

Data processing services	\$ 71,424
Telecommunications services	47,432
Total	\$ 118,856

The County of Santa Cruz General Services Department provides the Shelter with janitorial services, facilities maintenance services, and service center items. The charges for performing those functions for the year ended June 30, 2018, are summarized below:

Janitorial services	\$ 16,643
Facilities maintenance services	17,435
Total	\$ 34,078

SANTA CRUZ COUNTY ANIMAL SHELTER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 8. RELATED PARTY TRANSACTIONS - CONT'D.

The County of Santa Cruz Auditor-Controller's Office provides the Shelter with accounting services. The charges for performing those functions for the year ended June 30, 2018, were \$8,662. The County of Santa Cruz Department of Public Works leases the facility to the Shelter, the details of which are described in Note 6. The lease charges for the year ended June 30, 2018, were \$197,669.

The Shelter is one of a number of agencies and departments within the County of Santa Cruz. General expenses such as purchasing, accounting, budgeting, data processing, and personnel administration represent services provided to the Shelter by departments within the County of Santa Cruz. Such expenses, based on an allocation plan and charged to the Shelter during the year ended June 30, 2018, amounted to \$115,214.

NOTE 9. OTHER POST EMPLOYMENT BENEFITS

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Reporting Date	June 30, 2018
Measurement Date	June 30, 2017
Measurement Period	July 1, 2016 to June 30, 2017
Valuation Date	June 30, 2017

Plan Description: Employees of the Shelter who retire through CalPERS, their spouse, and eligible dependents may receive health plan coverage through the Public Employees' Medical & Hospital Care Program Plan (Plan). The Plan is a defined benefit plan, which provides the retirees a monthly medical contribution that is not to exceed the cost of the plan selected. The cost of the Plan to the Shelter will be determined through CalPERS' regulations and requirements. The Shelter contributions are based on longevity schedules with fixed dollar scaling that varies by bargaining unit. The Plan does not issue a financial report.

Eligibility: All of the Shelter's employees became participants in accordance with the Memorandum of Understanding (MOU) as negotiated by each group or bargaining unit. In order to receive benefits, eligible employees must meet the minimum requirements defined in their MOU.

The Plan is eligible to plan members who retire directly from the Shelter through CalPERS at age 50 with at least 5 years of service. The numbers of participants in the Plans are as follows:

<u>Participants as of January 1, 2017*</u>	<u>Total</u>
Active employees	30
Retirees	<u>1</u>
Total	<u><u>31</u></u>

* Most recent information available

Contribution: The annual contribution is based on the actuarially determined contribution. For the fiscal year ended June 30, 2018, the Shelter's contributions were \$3,930.

SANTA CRUZ COUNTY ANIMAL SHELTER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 9. OTHER POST EMPLOYMENT BENEFITS -CONT'D.

Change in Total OPEB liability: Following table shows the change in total OPEB liability during the measurement period June 30, 2017:

<u>Measurement Period</u>	<u>Total OPEB Liability</u>
Total OPEB Liability-beginning	\$ 654,174
Service cost	107,473
Interest	22,184
Change in benefit terms	-
Difference b/w expected and actual experience	-
Change in assumption	(84,486)
Benefit payments	<u>(3,871)</u>
Changes in total OPEB liability	<u>41,300</u>
Total OPEB Liability-ending	<u><u>\$ 695,474</u></u>

Net OPEB Liability: The Shelter's net OPEB liability was measured as of June 30, 2017 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2016 that was rolled forward to determine the June 30, 2017 total OPEB liability, based on the following actuarial methods and assumptions:

Actuarial Assumptions - June 30, 2017 Measurement Date

Actuarial valuation date	June 30, 2017
Funding policy	Pay-as-you-go
Discount rate	<ul style="list-style-type: none"> • 3.56% at June 30, 2017 • 2.92% at June 30, 2016 • Fidelity Municipal GO AA 20 year bond index
Expected long-term rate of return on investment	NA
General inflation	2.75% p.a.
Mortality, Disability, Termination, Retirement	CalPERS 1997-2015 Experience Study
Mortality Improvement	Post-retirement mortality projected fully generational with society of Actuaries mortality improvement Scale MP-2017

SANTA CRUZ COUNTY ANIMAL SHELTER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 9. OTHER POST EMPLOYMENT BENEFITS -CONT'D

Methods and assumptions used to establish “actuarially determined contribution” rates:

Salary Increases	<ul style="list-style-type: none"> • Aggregate - 3% • Merit - CalPERS 1997-2015 Experience Study
Medical Trend	<ul style="list-style-type: none"> • Pre-Medicare – 7.5% for 2019, decreasing to 4.0% for 2076 and later • Medicare – 6.5% for 2019, decreasing to 4.0% for 2076 and later
Healthcare Participation for Future Retirees	<ul style="list-style-type: none"> • Currently covered: 90% • Currently waived: 50%
Cap Increase Rate	0%
PEMHCA Minimum Increase Rate	<ul style="list-style-type: none"> • Actual PEMHCA Minimum through 2018 • 4.25%/year increase for 2019 and later

Discount Rate: The discount rate used to measure the total OPEB liability was 3.56 percent. The projection of cash flows used to determine the discount rate assumed that Shelter contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of Liabilities to Changes in the Discount Rate and Healthcare Trend Rate: The discount rate used for the fiscal year end 2018 is 3.56%. The impact on total OPEB liability of a 1% increase or decrease in these assumptions is shown in the chart below.

	<u>2.56%</u> <u>(1% Decrease)</u>	<u>3.56%</u> <u>(Current Rate)</u>	<u>4.56%</u> <u>(1% Increase)</u>
Discount rate	<u>\$ 833,648</u>	<u>\$ 695,474</u>	<u>\$ 586,615</u>
	<u>1% Decrease</u>	<u>Current Rate</u>	<u>1% Increase</u>
Healthcare Trend Rate	<u>\$ 595,476</u>	<u>\$ 695,474</u>	<u>\$ 854,262</u>

SANTA CRUZ COUNTY ANIMAL SHELTER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 9. POST-RETIREMENT HEALTH CARE BENEFITS - CONT'D.

Recognition of Deferred Outflows and Deferred Inflows of Resources: Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB: For the fiscal year ended June 30, 2018, the Shelter recognized OPEB expense of \$122,675. As of fiscal year ended June 30, 2018, the Shelter reported deferred outflows of resources related to OPEB from the following sources:

	<u>Deferred outflow of resources</u>	<u>Deferred inflow of resources</u>
Difference between expected and actual experience	\$ -	\$ -
Changes in assumption	-	77,504
Net difference between projected and actual earnings on plan investments	-	-
Employer contribution made subsequent to the measurement date	<u>3,930</u>	<u>-</u>
Total deferred inflow and outflow	<u>\$ 3,930</u>	<u>\$ 77,504</u>

The \$3,930 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2017 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2019. Other amounts reported as deferred outflows of resources related to OPEB will be recognized as expense as follows:

<u>Year ending June 30,</u>	<u>Miscellaneous Plan</u>
2019	\$ (6,982)
2020	\$ (6,982)
2021	\$ (6,982)
2022	\$ (6,982)
2023	\$ (6,982)
Thereafter	\$ (42,594)

NOTE 10. DEFERRED COMPENSATION PLAN

The Shelter offers all of its full-time employees a deferred compensation plan (Plan) created in accordance with Section 457 of the Internal Revenue Code. The Plan permits employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or emergency. Employees direct the investment of Plan assets into certificates of deposit and various mutual funds. The County has insignificant administrative duties. As of June 30, 2018, the deferred compensation plan's assets of \$181,253,560 are not recorded in the Shelter's financial statements as they are deposited with a third party administrator independent of the county.

SANTA CRUZ COUNTY ANIMAL SHELTER
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 11. NET POSITION RESTATEMENT

A prior period adjustment of \$276,752 has been reflected in the Shelter's net position to record the net OPEB asset/liability, deferred outflows/inflows, and adjusted OPEB expense and net position in accordance to GASB 75.

Beginning net position as previously reported at June 30, 2017	\$ (1,434,659)
Change in Net OPEB liability (measurement date)	272,881
Deferred outflow-Shelter's contribution made during the fiscal year 2017	<u>3,871</u>
Total prior period adjustment	<u>276,752</u>
Net position- <i>restated</i> , June 30, 2017	<u><u>\$ (1,157,907)</u></u>

REQUIRED SUPPLEMENTARY INFORMATION
(Other than MD&A)

SANTA CRUZ COUNTY ANIMAL SHELTER
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

	Original Budget	Final Budget	Actual Amount (Budgetary Basis)	Variance with Final Budget Positive (Negative)
Budgetary Balances, Beginning	\$ 1,345,440	\$1,249,350	\$ 2,081,129	\$ 831,779
Resources (Inflows)				
Licenses and permits	356,000	356,000	297,086	(58,914)
Revenue from use of money and property	23,400	23,400	29,659	6,259
Member contributions	2,741,168	2,741,168	2,741,169	1
Charges for services	535,250	535,250	454,029	(81,221)
Other	303,000	303,000	541,688	238,688
Amounts Available for Appropriation	<u>3,958,818</u>	<u>3,958,818</u>	<u>4,063,631</u>	<u>104,813</u>
Charges to Appropriations (Outflows)				
Salaries and employee benefits	2,914,565	2,863,910	2,845,510	18,400
Services and supplies	1,037,496	1,112,493	1,064,096	48,397
Other charges	115,211	115,214	115,214	-
Capital outlay	33,333	18,082	18,080	2
Appropriations for contingencies	164,024	164,024	-	164,024
Total charges to appropriations	<u>4,264,629</u>	<u>4,273,723</u>	<u>4,042,900</u>	<u>230,823</u>
Other financing sources (uses)				
Operating transfer out	-	(144,660)	(144,660)	-
Total other financing sources (uses)	<u>-</u>	<u>(144,660)</u>	<u>(144,660)</u>	<u>-</u>
Budgetary Balances, Ending	<u>\$ 1,039,629</u>	<u>\$1,079,105</u>	<u>\$ 1,957,200</u>	<u>\$ 705,769</u>

SANTA CRUZ COUNTY ANIMAL SHELTER
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
LAST 10 FISCAL YEARS*

Fiscal year	<u>2017-18</u>	<u>2016-17</u>	<u>2015-16</u>	<u>2014-15</u>
Measurement period ending	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
TOTAL PENSION LIABILITY				
Service Cost	\$ 197,024	\$ 176,363	\$ 176,050	\$ 189,858
Interest	681,304	681,587	675,250	666,828
Changes of Assumptions	542,377	-	(158,282)	-
Differences Between Expected and Actual Experience	43,456	34,282	(123,873)	-
Benefit Payments, including Refunds of Employee Contributions	<u>(447,500)</u>	<u>(436,178)</u>	<u>(415,339)</u>	<u>(391,674)</u>
Net Change in Total Pension Liability	1,016,661	456,054	153,806	465,012
Total Pension Liability - Beginning	<u>9,068,133</u>	<u>9,005,256</u>	<u>9,228,595</u>	<u>8,991,953</u>
Total Pension Liability - Ending (a)	<u><u>\$10,084,794</u></u>	<u><u>\$ 9,461,310</u></u>	<u><u>\$9,382,401</u></u>	<u><u>\$ 9,456,965</u></u>
PLAN FIDUCIARY NET POSITION				
Contributions - Employer	\$ 243,871	\$ 213,578	\$ 192,529	\$ 179,887
Contributions - Employees	92,024	85,563	86,930	83,640
Net Investment Income	718,252	36,540	159,395	1,093,488
Benefit Payments, including Refunds of Employee Contributions	(447,419)	(436,178)	(415,339)	(391,674)
Plan to Plan Resource Movement	(536)	24	(275)	-
Administrative Expense	<u>(9,539)</u>	<u>(4,172)</u>	<u>(8,028)</u>	<u>-</u>
Net Change in Fiduciary Net Position	596,653	(104,645)	15,212	965,341
Plan Fiduciary Net Position - Beginning	<u>6,460,970</u>	<u>6,845,750</u>	<u>7,117,242</u>	<u>6,328,024</u>
Plan Fiduciary Net Position - Ending (b)	<u><u>\$ 7,057,623</u></u>	<u><u>\$ 6,741,105</u></u>	<u><u>\$7,132,454</u></u>	<u><u>\$ 7,293,365</u></u>
Plan Net Pension Liability/(Asset) - Ending (a) - (b)	<u><u>\$ 3,027,171</u></u>	<u><u>\$ 2,720,205</u></u>	<u><u>\$2,249,947</u></u>	<u><u>\$ 2,163,600</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	69.68 %	71.25 %	76.02 %	77.12 %
Covered Employee Payroll ¹	\$ 1,257,655	\$ 1,235,206	\$ 2,465,809	\$ 1,352,634
Plan Net Pension Liability/(Asset) as a Percentage of Covered-Employee Payroll	240.70 %	220.22 %	91.25 %	159.95 %

The above is presented at 0.8083%, which is the County of Santa Cruz calculation of the Shelter's proportionate share.

Cont'd...

SANTA CRUZ COUNTY ANIMAL SHELTER
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
LAST 10 FISCAL YEARS*

¹ Covered-Employee Payroll presented above is based on pensionable earnings provided by the employer. However, GASB 68 defines covered-employee payroll as the total payroll of employees that are provided pensions through the pension plan. Accordingly, if pensionable earnings are different than total earnings for covered-employees, the employer should display in the disclosure footnotes the payroll based on total earnings for the covered group and recalculate the required payroll-related ratios.

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the Shelter will present information for those years for which information is available.

Notes to Schedule:

Benefit Changes: The figures above do not include any liability impact that may have resulted from plan changes which occurred after the June 30, 2016 valuation date. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes).

Changes of Assumptions: In 2017, the accounting discount rate reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense.) In 2014, amounts reported were based on the 7.5 percent discount rate.

SANTA CRUZ COUNTY ANIMAL SHELTER
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2018

<u>Measurement Period</u>	<u>2017</u>
Total OPEB Liability	
Service cost	\$ 107,473
Interest	22,184
Change in benefit terms	-
Difference b/w expected and actual experience	-
Change in assumption	(84,486)
Benefit payments	<u>(3,871)</u>
Net changes in total OPEB liability	41,300
Total OPEB Liability-beginning	<u>654,174</u>
Total OPEB liability-ending	<u><u>\$ 695,474</u></u>
Covered-employee payroll	1,852,813
Total OPEB liability as a % of covered employee payroll	37.54 %

SANTA CLARA COUNTY ANIMAL SHELTER
SCHEDULE OF PLAN CONTRIBUTION - PENSION
FOR THE YEAR ENDED JUNE 30, 2018

<u>Fiscal Year¹</u>	<u>2017-18</u>	<u>2016-17</u>	<u>2015-16</u>	<u>2014-15</u>
Actuarially Determined Contribution ²	\$ 243,871	\$ 213,578	\$ 293,561	\$ 192,529
Contribution in Relation to the Actuarially Determined Contribution ²	<u>(243,871)</u>	<u>(213,578)</u>	<u>(293,561)</u>	<u>(192,529)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-Employee Payroll ³	\$1,257,655	\$1,235,206	\$2,465,809	\$1,352,634
Contribution as a percentage of Covered-Employee Payroll ³	19.39 %	17.29 %	11.91 %	14.23 %

The above is presented at 0.8083%, which is the County of Santa Cruz calculation of the Shelter's proportionate share.

- ¹ As prescribed in GASB 68, paragraph 46, the information presented in the Schedule of Plan Contributions should also be determined as of the employer's most recent fiscal year-end. The employer is responsible for determining this information as prescribed by the standards as this data is not available to CalPERS.
- ² Employers are assumed to make contributions equal to the actuarially determined contributions. However, some employers may choose to make additional contributions towards their unfunded liability. Employer contributions for such plans exceed the actuarially determined contributions.
- ³ Includes one year's payroll growth using 3.00 percent payroll assumption.
- * This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the Shelter will present information for those years for which information is available.

SANTA CLARA COUNTY ANIMAL SHELTER
SCHEDULE OF PLAN CONTRIBUTION - PENSION
FOR THE YEAR ENDED JUNE 30, 2018

Notes to Schedule:

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2016-17 were derived from the June 30, 2014 funding valuation report.

Actuarial Cost Method	Entry Age Normal
Amortization Method/Period	For details, see June 30, 2014 Funding Valuation Report.
Asset Valuation Method	Market Value of Assets. For details, see June 30, 2014 Funding Valuation Report.
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Payroll Growth	3.00%
Investment Rate of Return	7.50% Net of Pension Plan Investment and Administrative Expenses; includes Inflation.
Retirement Age	The probabilities of Retirement are based on the 2010 CalPERS Experience Study for the period from 1997 to 2011.
Mortality	The probabilities of mortality are based on the 2014 CalPERS Experience Study for the period from 1997 to 2011. Pre-retirement and Post-retirement mortality rates include 20 years of projected mortality improvement using Scale BB published by the Society of Actuaries.

SANTA CRUZ COUNTY ANIMAL SHELTER
SCHEDULE OF PLAN CONTRIBUTION - OPEB
FOT THE YEAR ENDED JUNE 30, 2018

<u>Fiscal Year</u>	<u>2017-18</u>
Actuarially Determined Contribution	\$ 3,930
Contribution in Relation to the Actuarially Determined Contribution ²	<u>(3,930)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>
Covered-Employee Payroll	\$1,852,813
Contribution as a percentage of Covered-Employee Payroll	0.21 %



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

To the Board of Directors of
Santa Cruz County Animal Shelter
Santa Cruz, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and major fund of the Santa Cruz County Animal Shelter (the "Shelter") as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Shelter's basic financial statements, and have issued our report thereon dated May 20, 2019.

Internal Control Over Financial Reporting

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

Compliance and Other Matters

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

Purpose of this Report

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

Harshwal & Company, LLP
Certified Public Accountants

Harshwal & Company LLP

Oakland, California
May 20, 2019

SANTA CRUZ COUNTY ANIMAL SHELTER
GENERAL INFORMATION
FOR THE YEAR ENDED JUNE 30, 2018

Organization

The Shelter was formed by the execution of a joint powers agreement to establish, operate and maintain an animal control and care Shelter for the Cities of Capitola, Santa Cruz, Scotts Valley, Watsonville, and the County of Santa Cruz.

Directors and Officials

The Shelter shall be governed by a Board of Directors. Each entity, which is a Party to the Joint Powers agreement, shall have representation on the Board. The following were in office June 30, 2018:

Nicole Coburn, County of Santa Cruz, Chair
Tamara Vides, City of Watsonville, Vice Chair
Michael Mckinley, City of Watsonville, Secretary
Tina Shull, City of Santa Cruz
Stephen Walpole, City of Scotts Valley
Steve Carney, County of Santa Cruz
Dan Flippo, City of Santa Cruz
Joe Phares, County of Santa Cruz
Marquis Booth, City of Capitola

Accounts and Records

The official accounting records are maintained in the office of the County Auditor - Controller. Supporting documents are maintained by the Shelter.

Minute Book

Minutes were recorded for meetings and contained approval for disbursements in accordance with prescribed procedures.

Budgetary Procedures

The Shelter prepared fiscal year budgets in accordance with applicable laws and regulations.

SANTA CRUZ COUNTY ANIMAL SHELTER
SCHEDULE OF INSURANCE COVERAGE
FOR THE YEAR ENDED JUNE 30, 2018

At June 30, 2018, the Shelter's insurance coverage was as follows:

COVERAGE	INSURER	LIMITS
Property Coverage	SDRMA	\$1,000,000,000 per occurrence. Replacement cost for scheduled property
Boiler & Machinery	SDRMA	\$100,000,000 per occurrence. Replacement cost for scheduled property
Personal Injury and Property Damage Liability Coverage – General	SDRMA	\$5,000,000 per occurrence.
Personal Injury and Property Damage Coverage – Auto Liability	SDRMA	\$5,000,000 per occurrence.
Uninsured/Underinsured Motorists	SDRMA	\$1,000,000 each accident.
Public Officials and Employees Errors	SDRMA	\$5,000,000 per occurrence/general aggregate.
Employment Practices Liability	SDRMA	\$5,000,000 per occurrence/general aggregate.
Employee Benefits Liability	SDRMA	\$5,000,000 per occurrence/general aggregate.
Employee Dishonesty Coverage	SDRMA	\$1,000,000 per occurrence.
Personal Liability Coverage for Board Members	SDRMA	\$500,000 per occurrence/general aggregate per Board Member.