



## Santa Cruz County Animal Shelter

1001 Rodriguez St., 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 9, 2021 AT 11:00 AM

**This meeting will be held via Microsoft Teams Meeting teleconference ONLY.  
Board Members and ASA Staff Members will be participating remotely via videoconference.  
Public Participation: For those wishing to participate via Microsoft Teams, you can join by  
clicking the link below to join:**

[https://teams.microsoft.com/l/meetup-join/19%3ameeting\\_YTEzZmRIOTctZGYyZC00YzliLWJhYWVtZGRkODFiNGIxZGQ1%40thre ad.v2/0?context=%7b%22Tid%22%3a%2252044d34-04cb-41a4-a0cd-54ae6eeffb9f%22%2c%22Oid%22%3a%22b86ae18a-17f5-4202-97b2-bb61b7cad5ce%22%7d](https://teams.microsoft.com/l/meetup-join/19%3ameeting_YTEzZmRIOTctZGYyZC00YzliLWJhYWVtZGRkODFiNGIxZGQ1%40thre ad.v2/0?context=%7b%22Tid%22%3a%2252044d34-04cb-41a4-a0cd-54ae6eeffb9f%22%2c%22Oid%22%3a%22b86ae18a-17f5-4202-97b2-bb61b7cad5ce%22%7d)

**Or Call in (audio only): +1 916-318-9542 Unites States, Sacramento (Toll)  
Conference ID: 805 706 358#**

How to comment on agenda items via email before the meeting: Members of the public may provide public comment by sending comments via email to the SCCAS Clerk at [joe.phares@santacruzcounty.us](mailto:joe.phares@santacruzcounty.us).

- Identify the agenda item number in the subject line of the email.
- Emailed comments should be a maximum of 500 words, which corresponds to approximately 3 minutes of speaking time.
- Each emailed comment will be read aloud for up to three minutes.
- Emails received by [joe.phares@santacruzcounty.us](mailto:joe.phares@santacruzcounty.us) outside of the comment period outlined above will not be included in the record.

How to comment on agenda items via Teams, during the meeting and prior to the close of public comment on an item:

- You may ask your question aloud, by raising your hand during the comment period for that item and the moderator will call on you using your name or the last 3 digits of your phone number. You will have three minutes of speaking time.

#### 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

P. 2 5.1 Approve minutes of the June 14, 2021 meeting

P. 7 5.2 Accept reports of the General Manager and the Management Team for June and July 2021

P. 12 5.3 Accept and file the statistics for the months June and July 2021

- P. 17 5.4 Accept and approve quarterly report for all claims under \$10,000
- P. 23 5.5 Accept and approve journal entry payments with the County of Santa Cruz for the fourth quarter of FY 2020-21
- P. 26 5.6 Approve fixed asset inventory for 2021
- P. 28 5.7 Approve funding for Animal Care Worker and Animal Services Coordinator positions
- P. 29 5.8 Accept a donation in the amount of \$17,000 from the Santa Cruz County Animal Shelter Foundation
- P. 30 5.9 Accept a donation in the amount of \$10,000 donation from the Robert and Robin Fox Fund via the Silicon Valley Community Foundation
- 6.0 Regular Agenda
  - P. 31 6.1 General Manager's oral report
  - P. 32 6.2 Consider and approve financial report for the months of June and July 2021 and take related actions
  - P. 41 6.3 Consider and approve report on audit of Santa Cruz County Animal Shelter for the year ended June 30, 2020
- 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 Joe Phares at 831/454-7206 (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: June 14, 2021  
SUBJECT: Approve Minutes of June 14, 2021 Meeting

### Recommendation:

Approve the minutes from the Santa Cruz County Animal Shelter Board of Directors meeting of June 14, 2021.

## **Santa Cruz County Animal Shelter**

### **Board of Directors Meeting**

Minutes of Monday, June 14, 2021, 11:00am

#### TEAMS Meeting

VOTING KEY: C=Coburn, V=Vides, M=McKinley, W=Walpole, R=Randolph, S=Schmidt, M=Morales, D=Dally, E=Escalante

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

Abbreviations: Board Member (BM), General Manager (GM), Field Services Manager (FSM)

1.0 Call to Order and Roll Call: Meeting was called to order at 11:03am by ASA Board Chair, Laura Schmidt. BM Clark was not present for the meeting and was represented by Lieutenant Morales. Board Member Escalante was a late arrival and was only included in the vote on item 6.4.

2.0 Introductions: GM Sobel introduced Joe Phares as the new ASO II and new SCCAS contract attorney Cara Townsend.

3.0 Consideration of late additions or changes to the Agenda: None

4.0 Oral Communications:

- Becky Steinbruner: requested update on the MOU between SCCAS and SC County Fairgrounds. Also noted that a change in management with Poultry Barn as a new Poultry Barn Manager came on board at SC County Fairgrounds.

5.0 Consent Agenda

- 5.1 Approved minutes of the February 8, 2021 and April 19, 2021 meetings
- 5.2 Accepted reports of the General Manager and the Management Team for February - May 2021
- 5.3 Accepted and filed the statistics for the months February - May 2021
- 5.4 Accepted and approved quarterly report for all claims under \$10,000
- 5.5 Accepted and approved journal entry payments with the County of Santa Cruz
- 5.6 Appointed officers of the Board of Directors for FY 2021-22
- 5.7 Approved continuing agreements for FY 2021-22
- 5.8 Accepted designated and undesignated donations in the total of \$45,550 and directed that the checks be deposited

- 5.9 Approved the AUD74 and authorizing the General Manager to transfer appropriations in the amount of \$97,087 to fund Phase I of Campus Expansion Plan
- 5.10 Accepted a donation of \$318,000 to the Campus Expansion Fund from the Santa Cruz County Animal Shelter Foundation and approved the AUD74 authorizing the General Manager to transfer appropriations in the same amount to fund Phase I of Campus Expansion Plan
- 5.11 Approved AUD60 accepting and appropriating funds from FEMA totaling \$86,802
- 5.12 Approved AUD74 authorizing General Manager to transfer appropriations in the amount of \$60,000 to fund the purchase of a new animal control vehicle

Public Comment:

- Becky Steinbruner: requested details on item 5.3 specific to the euthanasia statistics listed as “Other”. GM Sobel indicated the animals represented in the “Other” category were a large group of horded rats.
- Becky Steinbruner: requested detail of where the \$86k in FEMA funds were to be allocated. GM Sobel indicated that this was reimbursement for the vet services, food, and medical supplies needed to assist fire evac. Animals.

Board Comment:

Board action on Consent Agenda 5.0: Item approved CDVMWRSM/E/

## 6.0 Regular Agenda

6.1 General Manager’s Report

6.2 Approved financial report for the months of April 2021 and May 2021.

Public Comment:

- Becky Steinbruner asked about item 6.1 what was the rationale for hiring an outside attorney vs. using County Counsel. GM Sobel indicated that it was preferable from a legal position to be represented by an independent attorney rather than the County Counsel due to the County being a member of the JPA. From a cost perspective, it is difficult to determine if there will be any savings.

Board Comment: BM Randolph asked if low animal count was specific to SCCAS or prevalent regionally. GM Sobel responded this is common throughout the State at this time.

Board action on Regular Agenda Item 6.2: Item approved RMCDVWSM/E/

6.3 Considered and approved General Manager's proposed budget for FY 2021-22

Sobel: recommended Plan B. Changes: Exhibit B Fee Schedule: added two fees, increased a number of other fees including spay and neuter fees. These fees are still well below market prices and are being raised as a result of increasing fees. Low-income pricing will continue to be offered. Sobel also commented that the 6% increase is still a 4% decrease when considering the 10% budget cut for FY 20-21.

Public Comment: No Public Comment.

Board Comment: Coburn: thanked Sobel for a well-developed budget. Coburn expressed concerns about dropping revenues. Sobel commented that Erica Smart is doing a great job securing grants and with fund-raising and outreach.

Board action on Regular Agenda Item 6.3: Item approved: CWVMRSM/E/

6.4 Considered and reviewed draft revised Model Animal Ordinance

Staff Comments: GM Sobel: SCCAS plans to meet with all supervisors to review revised ordinance. SCCAS is excited about the ordinance and want it to move forward. Todd Stosuy reviewed the details of the revisions to the draft ordinance as delineated in his memo (see p.66). Stosuy also met with Sup. Cabot to address some minor concerns and met with Sup. Friend to address concerns about roosters. Stosuy made adjustments to address these concerns and also preserve language to protect against cock fighting. SCCAS also met separately with a number of other stakeholders to address concerns.

Public Comments:

- Becky Steinbruner: Did SCCAS work with attorney Tim Baldwin on this draft? What's the "code" for red and blue changes to ordinance? What is the definition of "offensive order" and "predator proof"? Todd Stosuy: yes, SCCAS met with Mr. Baldwin. Stosuy

explained those colors represented Sobel's edits and Stosuy's edits. Stosuy explained the definitions.

Board Comments: Vides: what is the plan to for obtaining approval with the municipalities? GM Sobel: Return for SCCAS approval in August, then move to seek SC BOS approval, then move to seek approval from the municipalities.

Board action on Regular Agenda Item 6.4: Item approved: DMCVWRSE

Adjourn Board Meeting at 11:55 am

The next regular meeting is scheduled for Monday, August 9, 2021, at 11am to be held either exclusively on MS TEAMS or using a hybrid in-person/TEAMS model.

ATTEST: \_\_\_\_\_

Chairperson Schmidt

\_\_\_\_\_

Erika Smart, Clerk

## Consent Agenda Item 5.2

TO: Santa Cruz County Animal Shelter Board of Directors  
FROM: Melanie Sobel, General Manager  
DATE: August 9, 2021  
SUBJECT: Reports from the Management Team for the Months of June - July 2021

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.

### Discussion:

Due to several staff vacancies and medical leaves, the Watsonville Shelter will remain closed and our Santa Cruz shelter location will be temporarily open from noon to 5:00 pm, every day until further notice. Staff will retain their normal schedules and we will still be receiving stray and owner surrendered animals as we normally do from 7 am to 6 pm every day.

The Shelter's Planned Pethood program is temporarily suspended due to lack of contract veterinarian staffing for spay/neuter surgeries. Recruitments are in progress. To fill the current gap for spay/neuter surgeries, the SCCAS Foundation is funding the SNIP Bus (mobile spay/neuter service) to come to the VFW across the street from the Santa Cruz Shelter on August 17, 2021. In addition, Dr. Stone, a veterinarian who has participated in our Healthy Pets for All events, is coming to the Shelter a few times a month to do spay/neuter surgeries.

The final draft of the Model Ordinance has been sent to all five County Board of Supervisors for review and feedback. The projected date to bring the final draft for approval by your Board is October 18, 2021.

Phase I of the Shelter Expansion project begins on August 10, 2021. Phase I includes renovation and expansion of the main Shelter building to modernize the clinic and add new sunny and bright bunny and cat adoption rooms. The Board of Supervisors approved the bid process for Phase I on April 13, 2021. Phase I total costs are \$1,830,000: The County is funding \$1,342,000, the Shelter is funding \$97,000 from restricted funds, and the Santa Cruz County Animal Shelter Foundation is funding \$391,000.

Leanne Cronquist has been hired for the Registered Veterinary Technician (RVT) position. Leanne possesses a BA in Biology and over 15 years of experience working in the animal welfare field, including six years as an RVT. Leanne has worked in high-volume, open admission animal shelters including The Anti Cruelty Society, PAWS Chicago, and the Bend Spay and Neuter Program. Leanne also has over six years of management experience as a shelter manager and shelter director. We currently have four funded staff vacancies that are in the process of recruitment: two Animal Control Officers I/II, Animal Health Technician and Animal Services Coordinator.

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. 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.

Recommendation:

Accept and file the reports of the management team for the months of June – July 2021.

Animal Control Report  
June and July 2021  
Todd Stosuy, Field Services Manager

1. Officer Rodolfo Manriquez and officer Julie Zabalza resigned from their positions. Rodolfo was promoted to Shelter Manager and Julie is applying for positions over the hill (she resides in San Jose). Officer Carlos Montes is on long-term medical for an on-duty accident. This has left the department very short staffed, with only Officer George DeLeon, Officer Mark Van Der Kroef and I covering all jurisdictions 24-7. We are currently only responding to emergencies and high priority details. The positions have been posted and I will begin interviewing in August.
2. I attended a preliminary hearing in criminal court for a woman we issued an arrest warrant on for killing and embalming her dog. The case will be moving forward to trial.
3. Due to our short staffing, we are doing very infrequent patrols of County and City Parks for off leash violations.
4. We had an officer attend each week of the Animal Shelter's Kids Camp to discuss bite safety and proper animal care. We showed the kids our animal control vehicles and provided coloring books and miniature animal control vehicles.
5. We have begun to see a decline in the racoon distemper cases across the County. In the beginning of the year, we were seeing 4-5 cases a day (on average) in the Westside and Seabright areas of the City of Santa Cruz. We are currently seeing on average only 1 or 2 cases a day. The cases continue to mainly be in the Westside and Seabright areas.
6. We filed several complaints to Adult Protective Services and Child Protective Services on animal neglect cases that also involved human neglect.
7. We filed a case with the District Attorney's Office regarding a dog left chained up in the City of Watsonville without access to water. The dog died from dehydration and overheating.
8. We filed a case with the District Attorney's Office regarding a dog left without veterinary care in the City of Watsonville. The dog was euthanized by our Shelter veterinarian due to the severity of its medical issues.

## Board Report

Erika Smart, Program & Development Manager

August 2021

- Fundraising
  - Ales for Tails is back on the last Thursday of the month at Santa Cruz Mountain Brewing. Volunteers bring Shelter dogs to the brewery from 4-7 and SCMB donates a dollar from every beer sold.
  - Areperia 831 Pop Up at the Shelter brought over 75 people to the shelter to meet adoptable dogs. Areperia 831 sold out of their food due to the crowd.
  - New Leaf Sponsorship
    - New Leaf Community Markets agreed to Sponsor the 2021 Summer Camp program at \$3,000 which will support the camp by: sponsoring one child each session (total of four camp sessions), vegetarian lunches and snacks each day, and camp T-Shirts for each child.
  - 2022 Calendar Contest has raised over \$5,000 with a goal of \$10,000 by August 12<sup>th</sup>. Also selling ad placement in the calendar.
  - Upcoming:
    - Pints for Pups is a new program where each month, volunteers will visit a different restaurant / brewery with Shelter dogs and raise money for the Shelter. On August 29<sup>th</sup> the event will be at Steel Bonnet Brewery in Scotts Valley and they will be donating 10% of the proceeds to the Shelter and a donor will be matching that.
    - Paint Your Pet at the Shelter will be held October 3<sup>rd</sup>. Tickets are on sale now for \$75 per person and we will have live music, wine, and appetizers while folks participate in a Paint Your Pet event with the Painted Cork.
- Humane Education
  - Four sessions of Summer Camp were held at the Shelter on June 7-11, June 21-25, July 5-9, and July 19-23. Each session will have a maximum of ten children to follow COVID-19 guidelines to keep everyone safe.
  - Camp raised \$14,000 for the Shelter over the four weeks.
  - We have also participated in a variety of school presentations over Zoom.
- Healthy Pets for All
  - June 17<sup>th</sup> 12-2pm dog vaccines at San Lorenzo Park with HPHP.
  - June 25<sup>th</sup> 10am-2pm with FOWAS spay/neuter clinic in Watsonville.
  - **Upcoming Clinics:**

- Thursday, August 26th 12:30pm-2:30pm at the Santa Cruz County Animal Shelter (back parking lot) 2260 7th Ave. Vaccines only: rabies (cats & dogs), DA2pp, FVRCP.
  - Thursday, September 16th 10am-2pm with Housing Matters in the Coral St. Plaza in Downtown Santa Cruz.
  - Friday, October 1st 10am-2pm at FOWAS spay/neuter clinic 150 Pennsylvania Dr. Watsonville
  - November TBD
  - January 7<sup>th</sup> FOWAS spay/neuter clinic.
- Utilizing \$50,000 PetSmart Charities grant to purchase new supplies and provide free spay/neuter surgery appointments.
- Volunteer Program
  - We have started recruiting new volunteers and officially holding volunteer orientations virtually and in person. In coordination with our AmeriCorps volunteer, we have been able to create video trainings that will be a great benefit to the program moving forward.
  - We are working with VIP to get all our volunteer records up to date.

### **Consent Agenda Item 5.3**

TO Santa Cruz County Animal Shelter Board of Directors  
FROM: Melanie Sobel, General Manager  
DATE: August 9, 2021  
SUBJECT: Statistics for the Months of June-July 2021

Recommendation:

Accept and file the reports of statistics for the months of June-July 2021.



Santa Cruz County's Open-Door  
**ANIMAL SHELTER**  
 Serving Our Community's Neediest Animals

**Kennel Statistics Report**  
**Animals Taken Into Shelter from 06/01/21 to 07/31/21**  
**All Jurisdictions Combined**

|                             | CAT        | DOG        | KITTEN     | OTHER      | PUPPY     | TOTAL      |
|-----------------------------|------------|------------|------------|------------|-----------|------------|
| <b>Adoption Return</b>      | 4          | 2          | 3          | 0          | 0         | <b>9</b>   |
| <b>Born@Shelt</b>           | 0          | 0          | 0          | 2          | 0         | <b>2</b>   |
| <b>D2D</b>                  | 0          | 2          | 0          | 0          | 0         | <b>2</b>   |
| <b>Protective Custody</b>   | 10         | 17         | 0          | 0          | 0         | <b>27</b>  |
| <b>Quarantine</b>           | 2          | 3          | 3          | 3          | 1         | <b>12</b>  |
| <b>Stray</b>                | 122        | 133        | 196        | 58         | 7         | <b>516</b> |
| <b>Surrendered by Owner</b> | 44         | 47         | 71         | 116        | 8         | <b>286</b> |
| <b>Transfer</b>             | 1          | 8          | 55         | 39         | 12        | <b>115</b> |
| <b>TOTAL</b>                | <b>183</b> | <b>212</b> | <b>328</b> | <b>218</b> | <b>28</b> | <b>969</b> |

**Kennel Statistics Report**  
**Animals That Left Shelter from 06/01/21 to 07/31/21**  
**All Jurisdictions Combined**

|                                       | CAT        | DOG        | KITTEN     | OTHER      | PUPPY     | TOTAL      |
|---------------------------------------|------------|------------|------------|------------|-----------|------------|
| <b>Adopted</b>                        | 44         | 52         | 191        | 62         | 18        | <b>367</b> |
| <b>Died</b>                           | 0          | 0          | 2          | 0          | 0         | <b>2</b>   |
| <b>Euthanized</b>                     | 46         | 23         | 36         | 42         | 1         | <b>148</b> |
| <b>Returned to Owner</b>              | 27         | 112        | 1          | 8          | 2         | <b>150</b> |
| <b>Transferred to Another Shelter</b> | 28         | 9          | 71         | 22         | 1         | <b>131</b> |
| <b>TOTAL</b>                          | <b>145</b> | <b>196</b> | <b>301</b> | <b>134</b> | <b>22</b> | <b>798</b> |

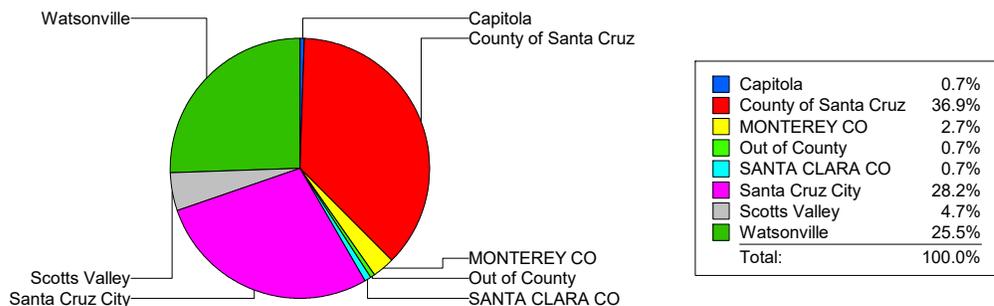
Intakes of Owner Requested Euthanasia From All Jurisdictions During 6/1/2021 to 7/31/2021 =

95

Euthanasia Totals from  
6/1/2021 to 7/31/2021  
**All Jurisdictions Combined**

| <u>Reason for Euth</u> | <u>Animal type</u> |           |           |           |          | Total      |
|------------------------|--------------------|-----------|-----------|-----------|----------|------------|
|                        | CAT                | DOG       | KITTEN    | OTHER     | PUPPY    |            |
|                        | 1                  | 1         | 0         | 0         | 0        | 2          |
| < 8 Weeks              | 1                  | 0         | 1         | 0         | 0        | 2          |
| Aggressive             | 2                  | 12        | 0         | 1         | 1        | 16         |
| Bite                   | 0                  | 0         | 2         | 0         | 0        | 2          |
| Bite Hx                | 0                  | 1         | 0         | 0         | 0        | 1          |
| Fail2Thrv              | 0                  | 0         | 6         | 0         | 0        | 6          |
| Feline AIDS            | 1                  | 0         | 0         | 0         | 0        | 1          |
| Ken Stress             | 0                  | 0         | 0         | 3         | 0        | 3          |
| Medical                | 22                 | 4         | 11        | 21        | 0        | 58         |
| Observed Behavior      | 1                  | 4         | 0         | 2         | 0        | 7          |
| Prewean                | 1                  | 0         | 7         | 0         | 0        | 8          |
| Space                  | 0                  | 0         | 0         | 3         | 0        | 3          |
| Suffering              | 6                  | 1         | 2         | 0         | 0        | 9          |
| Unsocial               | 11                 | 0         | 7         | 7         | 0        | 25         |
| Wildlife               | 0                  | 0         | 0         | 5         | 0        | 5          |
| <b>Total</b>           | <b>46</b>          | <b>23</b> | <b>36</b> | <b>42</b> | <b>1</b> | <b>148</b> |

**Monthly Percentage of Euthanasia by Jurisdiction**



CO:County, SC:Santa Cruz City, CP:Capitola, SV:Scotts Valley, OO:Out of County, UC:UCSC, WA:Watsonville

Animals on hand on July 31, 2021 = 246

**Animals Taken Into the Shelter From All Jurisdictions  
Combined Y-T-D Beginning 7/1/2015**

|                             | CAT          | DOG           | KITTEN       | OTHER        | PUPPY        | Total         |
|-----------------------------|--------------|---------------|--------------|--------------|--------------|---------------|
| <b>Adoption Return</b>      | 64           | 144           | 40           | 12           | 20           | <b>280</b>    |
| <b>Born@Shelt</b>           | 10           | 0             | 89           | 78           | 5            | <b>182</b>    |
| <b>D2D</b>                  | 8            | 12            | 1            | 3            | 1            | <b>25</b>     |
| <b>Evacuation</b>           | 205          | 94            | 12           | 245          | 0            | <b>556</b>    |
| <b>Protective Custody</b>   | 97           | 787           | 11           | 511          | 70           | <b>1,476</b>  |
| <b>Quarantine</b>           | 42           | 107           | 14           | 63           | 4            | <b>230</b>    |
| <b>Safe Hold</b>            | 11           | 29            | 1            | 1            | 0            | <b>42</b>     |
| <b>Stray</b>                | 5,387        | 6,926         | 4,117        | 1,242        | 717          | <b>18,389</b> |
| <b>Surrendered by Owner</b> | 1,928        | 2,289         | 1,344        | 2,187        | 435          | <b>8,183</b>  |
| <b>Transfer</b>             | 48           | 202           | 179          | 841          | 35           | <b>1,305</b>  |
| <b>Total</b>                | <b>7,800</b> | <b>10,590</b> | <b>5,808</b> | <b>5,183</b> | <b>1,287</b> | <b>30,668</b> |

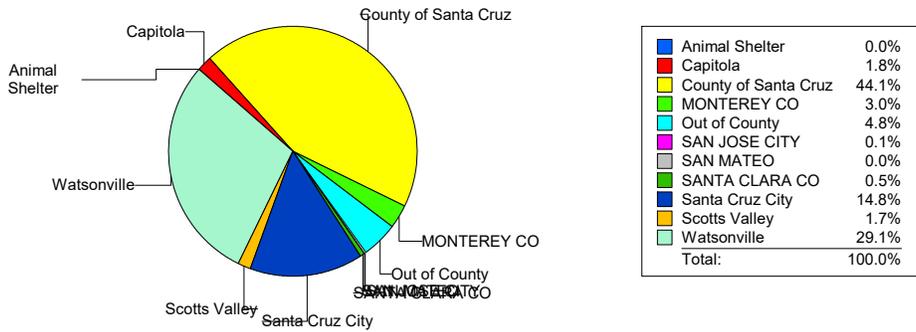
**Animals That Left the Shelter From All Jurisdictions  
Combined Y-T-D Beginning 7/1/2015**

|                                     | CAT          | DOG           | KITTEN       | OTHER        | PUPPY        | Total         |
|-------------------------------------|--------------|---------------|--------------|--------------|--------------|---------------|
| <b>Adopted</b>                      | 2,221        | 2,749         | 3,470        | 1,940        | 849          | <b>11,229</b> |
| <b>Died</b>                         | 40           | 9             | 45           | 41           | 1            | <b>136</b>    |
| <b>Disposal*</b>                    | 617          | 214           | 36           | 168          | 7            | <b>1,042</b>  |
| <b>Euthanized</b>                   | 2,053        | 1,497         | 651          | 813          | 92           | <b>5,106</b>  |
| <b>Missing</b>                      | 7            | 2             | 1            | 4            | 0            | <b>14</b>     |
| <b>Returned to Owner</b>            | 1,287        | 5,196         | 90           | 742          | 146          | <b>7,461</b>  |
| <b>Transferred to Another Shelt</b> | 1,546        | 762           | 1,327        | 1,327        | 108          | <b>5,070</b>  |
| <b>Wildlife Relocated</b>           | 0            | 0             | 0            | 5            | 0            | <b>5</b>      |
| <b>Total</b>                        | <b>7,771</b> | <b>10,429</b> | <b>5,620</b> | <b>5,040</b> | <b>1,203</b> | <b>30,063</b> |

\* Doa intakes and euthansaiia requests are not included in these overall stats. The exception are the disposals which may be listed above. These are dead animals that were confiscated for investigation and then disposed of after completion of investigation.

# Y-T-D Percentage of Intake Total By Jurisdiction

\*



CO:County, SC:Santa Cruz City, CP:Capitola, SV:Scotts Valley, OO:Out of County, UC:UCSC, WA:Watsonville

### **Consent Agenda Item 5.4**

TO Santa Cruz County Animal Shelter Board of Directors  
FROM: Melanie Sobel, General Manager  
DATE: August 9, 2021  
SUBJECT: Approve Fourth Quarter Report of all Claims under \$10,000 Approved by the General Manager for April 1, 2021 through June 30, 2021

**Recommendation:**

Approve the fourth quarter report of all claims under \$10,000 approved by the General Manager for April 1, 2021 through June 30, 2021.

**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, 2021 through September 30, 2021 will be included on the October 18, 2021 agenda and every quarter thereafter.

DATE: 8/9/21  
 TO: Board of Directors, Santa Cruz County Animal Shelter  
 FROM: Melanie Sobel, General Manager  
 SUBJECT: Item 5.4 April 1, 2021 through June 30, 2021 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, 2021 through June 30, 2021.

| Expenditure Actual Transactions                |          |                                 |           |  |
|--|----------|---------------------------------|-----------|--|
| Posted   | Amount   | Description                     | Vendor No | Vendor Name                                |
| Object 61125 -- UNIFORM REPLACEMENT            |          |                                 |           |  |
| 05/11/21                                       | 205.39   | STRYKE PANTS - MONTES           | V107901   | SUMMIT UNIFORMS CORP                       |
| 06/30/21                                       | 141.41   | ACO UNIFORMS                    | V998506   | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506 |
| 06/30/21                                       | 184.63   | BATES BOOTS - MANRIQUEZ         | V107901   | SUMMIT UNIFORMS CORP                       |
| Object 61310 -- FOOD                           |          |                                 |           |  |
| 04/12/21                                       | 322.42   | CAT FOOD                        | V126091   | HILLS PET NUTRITION INC                    |
| 04/13/21                                       | 72.47    | CHICKEN/PIG FOOD                | V741      | GENERAL FEED & SEED                        |
| 04/23/21                                       | 44.70    | GREENS FOR RABBITS              | E615209   | NICHOLAS, COURTNEY                         |
| 05/25/21                                       | 32.52    | REPTILE FOOD                    | E614105   | SIMMONS, SANDRA                            |
| 06/08/21                                       | 792.58   | CAT AND DOG FOOD                | V126091   | HILLS PET NUTRITION INC                    |
| 06/25/21                                       | 8.00     | SPW2847 WATS WATER              | V34903    | DAMM SOFTWATER SERVICE INC                 |
| 06/25/21                                       | 8.00     | SPW2847 WATS DRINKING WATER     | V34903    | DAMM SOFTWATER SERVICE INC                 |
| 06/30/21                                       | 285.06   | CAT AND KITTEN FOOD             | V126091   | HILLS PET NUTRITION INC                    |
| 06/30/21                                       | 162.08   | ACCRUE MWI 20210630144746       |           |  |
| 06/30/21                                       | 132.16   | ACCRUE GENERAL FEED             |           |  |
| Object 61412 -- JANITORIAL SERVICES            |          |                                 |           |  |
| 04/13/21                                       | 825.00   | INV 27313 JANITORIAL SVCS       | V129185   | ALVAREZ INDUSTRIES INC                     |
| 05/07/21                                       | 825.00   | INV 27519 APRIL JANITORIAL SVC  | V129185   | ALVAREZ INDUSTRIES INC                     |
| 06/01/21                                       | 53.41    | URINAL CARTRIDGE                | V998506   | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506 |
| 06/14/21                                       | 825.00   | INV#27721 JANITORIAL SVCS MAY   | V129185   | ALVAREZ INDUSTRIES INC                     |
| 06/30/21                                       | 875.00   | INV #27919 JUNE JANITORIAL      | V129185   | ALVAREZ INDUSTRIES INC                     |
| Object 61720 -- MAINT-MOBILE EQUIPMENT-SERV    |          |                                 |           |  |
| 05/06/21                                       | 520.86   | OIL CHANGE, TRANSFER CASE SVC   | V129906   | SPECIALIZED AUTO INC                       |
| 05/11/21                                       | 266.15   | #331 EXHAUST REPAIR             | V129906   | SPECIALIZED AUTO INC                       |
| 05/21/21                                       | 127.84   | EXHAUST REPAIR - #800           | V129906   | SPECIALIZED AUTO INC                       |
| 05/24/21                                       | 98.23    | OIL CHANGE #800                 | V39608    | HENLEY PACIFIC SF LLC                      |
| 05/28/21                                       | 163.61   | OIL CHANGE/WIPER REPLACEMENT    | V39608    | HENLEY PACIFIC SF LLC                      |
| 06/03/21                                       | (228.17) | Valvoline Refund                | C99999    | DEP  |
| 06/25/21                                       | 2,819.29 | TIRES, BRAKE PADS, FRONT END W  | V128987   | SPOORENBERG INC                            |
| 06/25/21                                       | 291.53   | OIL CHANGE/RADIATOR FLUID REPL  | V39608    | HENLEY PACIFIC SF LLC                      |
| Object 61725 -- MAINT-OFFICE EQUIPMNT-SERVICES |          |                                 |           |  |
| 04/23/21                                       | 164.66   | CANON COPIER CONTRACT           | V15391    | CANON SOLUTIONS AMERICA INC                |
| 05/25/21                                       | 164.66   | COPIER LEASE                    | V15391    | CANON SOLUTIONS AMERICA INC                |
| 06/25/21                                       | 139.66   | SC CANON CONTRACT               | V15391    | CANON SOLUTIONS AMERICA INC                |
| Object 61835 -- FACILITIES MAINT-GENERAL-SERV  |          |                                 |           |  |
| 06/25/21                                       | 271.89   | ANNUAL FIRE EXT MAINTENANCE     | V125908   | SANTA CRUZ FIRE EQUIPMENT COMPANY          |
| Object 61922 -- OTHER MEDICAL MATERIALS & SUPP |          |                                 |           |  |
| 04/12/21                                       | 62.41    | OXYGEN CYLINDERS FOR CLINIC     | V125202   | ANALGESIC SERVICES INC                     |
| 04/13/21                                       | 322.14   | ADVANTAGE-ANIMAL CARE           | V41124    | ELANCO US INC                              |
| 04/15/21                                       | 1,075.28 | BUPRENORPHINE                   | V129835   | ROADRUNNER PHARMACY INC                    |
| 04/20/21                                       | 168.19   | METRONIDAZOLE, DOXYCYCLINE      | V129835   | ROADRUNNER PHARMACY INC                    |
| 04/29/21                                       | 82.50    | DISTILLED WATER FOR CLINIC      | V34903    | DAMM SOFTWATER SERVICE INC                 |
| 05/11/21                                       | 124.82   | OXYGEN CYLINDERS                | V125202   | ANALGESIC SERVICES INC                     |
| 05/21/21                                       | 101.15   | DENTALAIRE SCALER TIPS          | V128735   | PATTERSON VETERINARY SUPPLY INC            |
| 05/25/21                                       | 966.43   | ADVANTAGE FOR DOGS              | V41124    | ELANCO US INC                              |
| 06/14/21                                       | 1,932.84 | ADVANTAGE - XL DOG 6 PACK       | V41124    | ELANCO US INC                              |
| 06/14/21                                       | 1,180.80 | BUPRENORPHINE                   | V129835   | ROADRUNNER PHARMACY INC                    |
| 06/14/21                                       | 399.55   | PRAZIQUANTEL, PONAURIL          | V129835   | ROADRUNNER PHARMACY INC                    |
| 06/14/21                                       | 5,649.33 | SECUCROCRYL, ERYTHROMYCIN, GLOV | V120453   | MWI VETERINARY SUPPLY CO                   |
| 06/14/21                                       | 123.18   | OXYGEN CYLINDERS                | V125202   | ANALGESIC SERVICES INC                     |
| 06/18/21                                       | 101.15   | CONTROLLED SUBSTANCE LOG        | V128735   | PATTERSON VETERINARY SUPPLY INC            |
| 06/18/21                                       | 228.74   | ACCT 157635 SNAP TESTS          | V10638    | IDEXX DISTRIBUTION INC                     |
| 06/18/21                                       | 42.00    | SPW2847 DISTILLED WATER         | V34903    | DAMM SOFTWATER SERVICE INC                 |
| 06/18/21                                       | 10.50    | SPW2847 DISTILLED WATER         | V34903    | DAMM SOFTWATER SERVICE INC                 |
| 06/18/21                                       | 83.21    | METACAM                         | V38957    | BOEHRINGER INGELHEIM ANIMAL HEALTH USA INC |

|  |          |                                |         |   |
|--|----------|--------------------------------|---------|---|
| 06/21/21                                       | 18.50    | SPW2847 DISTILLED WATER        | V34903  | DAMM SOFTWATER SERVICE INC                      |
| 06/24/21                                       | 12.00    | SPW2847 DISTILLED WATER        | V34903  | DAMM SOFTWATER SERVICE INC                      |
| 06/24/21                                       | 24.00    | SPW2847 DISTILLED WATER        | V34903  | DAMM SOFTWATER SERVICE INC                      |
| 06/30/21                                       | 1,571.73 | FATAL PLUS SOLUTION            | V120920 | VORTECH PHARMACEUTICALS                         |
| 06/30/21                                       | 2,381.54 | BUPRENORPHINE                  | V129835 | ROADRUNNER PHARMACY INC                         |
| 06/30/21                                       | 124.82   | OXYGEN CYLINDERS               | V125202 | ANALGESIC SERVICES INC                          |
| 06/30/21                                       | 5,089.69 | ACCRUE MWI 33918117 33864086   |         |   |
| 06/30/21                                       | 130.93   | ACCRUE PATTERSON 3013477612    |         |   |
| 06/30/21                                       | 2,792.21 | ACCRUE PATTERSON 3013497682    |         |   |
| 06/30/21                                       | 62.34    | ACCRUE ASI 329050              |         |   |
| 06/30/21                                       | 76.25    | ACCRUE IDEXX 2021 0630         |         |   |
| Object 62020 -- MEMBERSHIPS                    |          |                                |         |   |
| 06/30/21                                       | 424.00   | JOB POSTINGS                   | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506      |
| Object 62111 -- MISCELLANEOUS EXPENSE-SERVICES |          |                                |         |   |
| 06/30/21                                       | 112.89   | ACO TOY TRUCK                  | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506      |
| Object 62214 -- DUPLICATING SERVICES           |          |                                |         |   |
| 04/01/21                                       | 1,277.36 | ENVELOPES/BUSINESS CARDS       | V115600 | BLUE HERON DESIGN GROUP                         |
| 06/30/21                                       | 1,217.24 | BITE FORMS, ENVELOPES, FORMS   | V115600 | BLUE HERON DESIGN GROUP                         |
| Object 62221 -- POSTAGE                        |          |                                |         |   |
| 04/12/21                                       | 4.80     | POSTAGE                        | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506      |
| 05/06/21                                       | 862.85   | POSTAGE                        | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506      |
| 05/07/21                                       | 22.89    | PITNEY BOWES LEASE             | V129092 | PITNEY BOWES GLOBAL FINANCIAL SERVICES          |
| 06/07/21                                       | 2,018.50 | POSTAGE FOR METER              | V15715  | THE PITNEY BOWES BANK INC                       |
| 06/18/21                                       | 134.53   | POSTAGE METER LEASE            | V129092 | PITNEY BOWES GLOBAL FINANCIAL SERVICES          |
| 06/30/21                                       | 73.85    | POSTAGE STAMPS                 | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506      |
| 06/30/21                                       | 861.44   | 8000909006473594 POSTAGE/INK   | V15715  | THE PITNEY BOWES BANK INC                       |
| Object 62222 -- SUBSCRIPTIONS/PERIODICALS      |          |                                |         |   |
| 05/06/21                                       | 1,050.00 | CONSTANT CONTACT               | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506      |
| Object 62223 -- SUPPLIES                       |          |                                |         |   |
| 04/12/21                                       | 416.84   | WHITE BOARD, HOSE, MATS        | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506      |
| 04/12/21                                       | 2,119.64 | EMERGENCY SUPPLIES, LOCK, BOWL | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506      |
| 04/12/21                                       | 4,750.00 | MICROCHIPS                     | V37541  | DATAMARS INC                                    |
| 04/13/21                                       | 412.24   | CAT LITTER                     | V8645   | PET PALS  |
| 04/13/21                                       | 137.23   | CONTROLLED SUBS BOOK           | V128735 | PATTERSON VETERINARY SUPPLY INC                 |
| 04/20/21                                       | 118.59   | LAWN MOWER PARTS               | E613605 | MCCONNELL, TAMI                                 |
| 04/23/21                                       | 64.86    | BATTERIES, RECEIPT BOOKS       | V14384  | STAPLES CONTRACT AND COMMERCIAL INC.            |
| 05/06/21                                       | 181.67   | LEASHES AND COLLARS            | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506      |
| 05/06/21                                       | 64.39    | FLAG, BINDER DIVIDERS          | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506      |
| 05/06/21                                       | 52.86    | STAMP                          | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506      |
| 05/06/21                                       | 1,114.58 | DOG TRAPS, PET SUPPLIES, RADIO | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506      |
| 05/06/21                                       | 131.88   | RECOVERY SUPPLIES              | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506      |
| 05/11/21                                       | 383.60   | TONER, WASTECAN, STAPLES       | V14384  | STAPLES CONTRACT AND COMMERCIAL INC.            |
| 05/13/21                                       | 551.90   | WAREHOUSE CHARGES MONTH 2/2021 |         |   |
| 06/01/21                                       | 266.65   | PAPER, TECH SUPPLIES           | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506      |
| 06/01/21                                       | 197.44   | LOCKS, HOSE, KEY               | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506      |
| 06/01/21                                       | 966.66   | BLEACH                         | V124747 | HEALTH TECHNOLOGY PROFESSIONAL PRODUCTS INC     |
| 06/14/21                                       | 441.81   | PET CARRIERS                   | V127179 | BUTLER SCHEIN ANIMAL HEALTH HOLDING COMPANY LLC |
| 06/17/21                                       | 1,301.20 | ESTIMATES MONTH 6/2021         |         |   |
| 06/18/21                                       | 480.00   | TONER, PENS, BATTERIES         | V14384  | STAPLES CONTRACT AND COMMERCIAL INC.            |
| 06/18/21                                       | 304.87   | RODENT BEDDING, FOOD           | V8645   | PET PALS  |
| 06/30/21                                       | 424.44   | PRTBL JUMPSTART, CABLE, FRAMES | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506      |
| 06/30/21                                       | 28.48    | SUMMER CAMP SUPPLIES           | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506      |
| 06/30/21                                       | 40.68    | POP UP TENT, GAS               | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506      |
| 06/30/21                                       | 6.54     | SUMMER CAMP SUPPLIES           | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506      |
| 06/30/21                                       | 363.39   | KEY BOX, TAPE, POSTS, SANITIZE | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506      |
| 06/30/21                                       | 3,527.56 | ACCRUE US BANK 2021 0725       |         |   |
| 06/30/21                                       | 50.14    | TONER, WIPER FLUID             | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506      |
| 06/30/21                                       | 42.60    | HOSE                           | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506      |
| 06/30/21                                       | 1,526.14 | CAT SCRATCHERS, LAWN MOWER PAR | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506      |
| 06/30/21                                       | 2,152.75 | CAT/DOG FOOD, LITTER BOXES     | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506      |
| 06/30/21                                       | 95.88    | ACCRUE PET PALS 062621         |         |   |
| 06/30/21                                       | 40.25    | FLOOR MATS                     | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506      |
| 06/30/21                                       | 4,750.00 | MICROCHIPS                     | V37541  | DATAMARS INC                                    |
| 06/30/21                                       | 441.81   | PET CARRIERS                   | V127179 | BUTLER SCHEIN ANIMAL HEALTH HOLDING COMPANY LLC |
| 06/30/21                                       | 99.67    | DOORBELL, POSTS, INSECT SPRAY  | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506      |

|  |          |                                |         |  |
|--|----------|--------------------------------|---------|--|
| 06/30/21                                     | 40.15    | PIPE CAPS & PLUGS, DRAIN COVER | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506 |
| Object 62301 -- ACCOUNTING AND AUDITING FEES |          |                                |         |  |
| 04/23/21                                     | 6,200.00 | 19-20 AUDIT FEES               | V40263  | KINOSHITA, HAROLD                          |
| Object 62310 -- BANKING SERVICES             |          |                                |         |  |
| 04/09/21                                     | 245.83   | PayPal Fees March 2021         | C99999  | DEP  |
| 04/13/21                                     | 463.42   | 032921 SC Bank Fees            | C99999  | DEP  |
| 04/27/21                                     | 883.48   | Bank Fees SC 042221            | C99999  | DEP  |
| 05/04/21                                     | 440.15   | April PayPal Fees              | C99999  | DEP  |
| 05/24/21                                     | 954.36   | Bank Fees Santa Cruz 052021    | C99999  | DEP  |
| 05/26/21                                     | 248.94   | Bank Fees Web 050421           | C99999  | DEP  |
| 05/26/21                                     | 231.59   | Bank Fees Web 040121           | C99999  | DEP  |
| 06/10/21                                     | 304.03   | May PayPal Fees                | C99999  | DEP  |
| 06/30/21                                     | 247.78   | Web Bank Fees 060221           | C99999  | DEP  |
| 06/30/21                                     | 886.00   | Bank Fees 062221 SC            | C99999  | DEP  |
| 06/30/21                                     | 69.51    | ACCRUE JUNE PAYPAL FEES        |         |  |
| Object 62317 -- CONSULT/MGT/PC SERVICES      |          |                                |         |  |
| 04/23/21                                     | 154.70   | MARCH WEB LICENSE FEES         | V11567  | HLP INC                                    |
| 05/11/21                                     | 135.80   | APRIL WEB LICENSE FEES         | V11567  | HLP INC                                    |
| 05/28/21                                     | 990.00   | 2-SAP Crystal Reports Licenses |         |  |
| 06/18/21                                     | 148.05   | WEB LICENSE FEES               | V11567  | HLP INC                                    |
| Object 62381 -- PROF & SPECIAL SERV-OTHER    |          |                                |         |  |
| 04/12/21                                     | 1,724.02 | SPRING MAILER - ENVEL, INSERTS | V128069 | VILLAGE INSTANT PRINTING INC               |
| 04/13/21                                     | 300.00   | MARCH PICK UP SERVICE          | V35604  | FLINTSTONE ENTERPRISES                     |
| 04/13/21                                     | 839.07   | LAB WORK                       | V10638  | IDEXX DISTRIBUTION INC                     |
| 04/23/21                                     | 1,600.00 | BENEFIT SHOP MANAGEMENT        | V37693  | GOODMAN, LEA M                             |
| 04/26/21                                     | 965.00   | CREMATION SERVICES             | V37591  | THOMPSON, TRENT                            |
| 04/29/21                                     | 130.77   | BIO WASTE PICK UP - WATS       | V14496  | STERICYCLE ENVIRONMENTAL SOLUTIONS INC     |
| 05/06/21                                     | (158.00) | Rabies Testing Fee             | C99999  | DEP  |
| 05/07/21                                     | 158.00   | RABIES TESTING FEE REFUND      | V42111  | SCHWARTZ, ERIN                             |
| 05/11/21                                     | 360.00   | LANDSCAPING - WATSONVILLE      | V41612  | JERRY ALLISON LANDSCAPING INC.             |
| 05/21/21                                     | 719.35   | APRIL LAB WORK                 | V10638  | IDEXX DISTRIBUTION INC                     |
| 05/21/21                                     | 300.00   | PICK UP SERVICE - CREMATION    | V35604  | FLINTSTONE ENTERPRISES                     |
| 05/21/21                                     | 450.00   | ED COORDINATOR 0310-0512       | V39319  | IVERSON, STACEY JANE                       |
| 05/28/21                                     | 1,600.00 | BENEFIT SHOP MGMT 0425-0523    | V37693  | GOODMAN, LEA M                             |
| 06/03/21                                     | 144.00   | BIO-WASTE PICK UP SC SHELTER   | V127605 | SHARPS SOLUTIONS LLC                       |
| 06/17/21                                     | 1,725.00 | CREMATION SERVICES             | V37591  | THOMPSON, TRENT                            |
| 06/18/21                                     | 300.00   | PICK UP FEE                    | V35604  | FLINTSTONE ENTERPRISES                     |
| 06/18/21                                     | 447.28   | ACCT 157635 LAB WORK           | V10638  | IDEXX DISTRIBUTION INC                     |
| 06/22/21                                     | 2,000.00 | BENEFIT SHOP MANAGEMENT        | V37693  | GOODMAN, LEA M                             |
| 06/25/21                                     | 1,785.00 | SUMMER CAMP INSTRUCTOR         | V39319  | IVERSON, STACEY JANE                       |
| 06/30/21                                     | 269.62   | ACCRUE IDEXX 2021 0630         |         |  |
| 06/30/21                                     | 1,200.00 | HUMANE ED - CAMP 0621-0625     | V42276  | SMART, GARRETT                             |
| 06/30/21                                     | 2,000.00 | ACCRUE BARTEL 21-377           |         |  |
| 06/30/21                                     | 360.00   | WATS LANDSCAPING - JUNE        | V41612  | JERRY ALLISON LANDSCAPING INC.             |
| 06/30/21                                     | 300.00   | PICK UP FEE FOR JUNE           | V35604  | FLINTSTONE ENTERPRISES                     |
| Object 62399 -- VETERINARIAN SERVICES        |          |                                |         |  |
| 04/08/21                                     | (270.24) | SCVH Fees                      | C99999  | DEP  |
| 04/12/21                                     | 175.00   | DENTAL EXAM - HAPPY            | V42006  | FORCE, JUDY                                |
| 04/12/21                                     | 450.00   | DENTAL WORK - HAPPY            | V42006  | FORCE, JUDY                                |
| 04/12/21                                     | 5,367.50 | MARCH VET SERVICES             | V41376  | KEIL, JENNIFER                             |
| 04/13/21                                     | (96.75)  | SCVH Fees                      | C99999  | DEP  |
| 04/23/21                                     | 5,771.25 | 0301-0314 VET SERVICES         | V41376  | KEIL, JENNIFER                             |
| 04/23/21                                     | 2,945.00 | 0403-0414 VET SERVICES         | V41376  | KEIL, JENNIFER                             |
| 04/27/21                                     | (69.50)  | SCVH Fees                      | C99999  | DEP  |
| 04/29/21                                     | 1,855.45 | FEBRUARY VET SERVICES          | V108476 | SANTA CRUZ VETERINARY HOSPITAL             |
| 05/06/21                                     | 184.80   | RADIOGRAPH STUDY A280798       | V128367 | COAST EQUINE VETERINARY SERVICES INC       |
| 05/06/21                                     | (294.00) | SCVH Fees                      | C99999  | DEP  |
| 05/07/21                                     | 3,860.00 | VET SVCS 0417-0430             | V41376  | KEIL, JENNIFER                             |
| 05/13/21                                     | (151.25) | SCVH Fees                      | C99999  | DEP  |
| 05/20/21                                     | (96.75)  | SCVH Fees                      | C99999  | DEP  |
| 05/24/21                                     | 2,256.25 | 0501-0512 VET SERVICES         | V41376  | KEIL, JENNIFER                             |
| 05/24/21                                     | (108.75) | SCVH Fees                      | C99999  | DEP  |
| 05/27/21                                     | 5,139.88 | March SCVH Vet Services        | V108476 | SANTA CRUZ VETERINARY HOSPITAL             |
| 05/27/21                                     | (141.00) | SCVH Fees                      | C99999  | DEP  |
| 05/28/21                                     | 5,872.50 | MARCH VET SERVICES             | V41919  | PEOPLES PET CARE INC.                      |

|   |          |                                |         |  |
|---|----------|--------------------------------|---------|--|
| 06/03/21                                      | (337.25) | SCVH Fees                      | C99999  | DEP  |
| 06/14/21                                      | 4,108.75 | VET SERVICES 0515-0529         | V41376  | KEIL, JENNIFER                             |
| 06/14/21                                      | (232.00) | SCVH Fees                      | C99999  | DEP  |
| 06/16/21                                      | (175.00) | SCVH Fees                      | C99999  | DEP  |
| 06/18/21                                      | 1,692.64 | VET SERVICES - APRIL           | V108476 | SANTA CRUZ VETERINARY HOSPITAL             |
| 06/22/21                                      | 3,253.75 | VET SVCS 0602-0612 2021        | V41376  | KEIL, JENNIFER                             |
| 06/23/21                                      | (175.00) | SCVH Fees                      | C99999  | DEP  |
| 06/28/21                                      | (96.75)  | SCVH Fees                      | C99999  | DEP  |
| 06/30/21                                      | 2,188.80 | MAY 2021 VET SERVICES          | V108476 | SANTA CRUZ VETERINARY HOSPITAL             |
| 06/30/21                                      | 184.80   | XRAYS FOR A283154              | V128367 | COAST EQUINE VETERINARY SERVICES INC       |
| 06/30/21                                      | (193.50) | SCVH Fees                      | C99999  | DEP  |
| 06/30/21                                      | 3,586.25 | JUNE VET SERVICES              | V41376  | KEIL, JENNIFER                             |
| 06/30/21                                      | 3,293.34 | VET SERVICES JUNE              | V108476 | SANTA CRUZ VETERINARY HOSPITAL             |
| 06/30/21                                      | (421.50) | ACCRUE SVCH FEES               |         |  |
| Object 62710 -- FIELD EQUIPMENT               |          |                                |         |  |
| 05/06/21                                      | 769.83   | CHAINS, NET, DOG TRAPS         | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506 |
| 06/01/21                                      | 106.75   | NET, GUN CASE, STAPLE GUN      | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506 |
| 06/30/21                                      | 152.84   | SNAKE TONGS, BATTERIES         | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506 |
| 06/30/21                                      | 17.46    | BRAKE LIGHTS                   | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506 |
| Object 62801 -- ADVERTISING & PROMOTION SUPP  |          |                                |         |  |
| 05/21/21                                      | 2,100.00 | APRIL SENTINEL ADS - CAMPUS EX | V126191 | CALIFORNIA NEWSPAPERS PARTNERSHIP          |
| 05/21/21                                      | 555.53   | SIGNS, CARDS, LICENSE RENEWALS | V115600 | BLUE HERON DESIGN GROUP                    |
| 06/01/21                                      | 2,400.00 | NEWSPAPER ADS                  | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506 |
| Object 62842 -- INVENTORY MATERIALS PURCHASED |          |                                |         |  |
| 06/01/21                                      | 946.89   | MERCHANDISE FOR RESALE         | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506 |
| 06/30/21                                      | 7,099.15 | MERCHANDISE FOR RESALE         | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506 |
| Object 62857 -- SPECIAL MISC EXPENSE-SUPPLIES |          |                                |         |  |
| 06/30/21                                      | 8.00     | RED DINGO TAG                  | V127862 | RED DINGO INC                              |
| Object 62914 -- EDUCATION & TRAINING(REPT)    |          |                                |         |  |
| 04/12/21                                      | 175.00   | RVT - CONTINUING EDUCAT        | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506 |
| 05/06/21                                      | 346.00   | BAT BASICS CLASSES, CA ANIMALS | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506 |
| Object 62920 -- GAS, OIL, FUEL                |          |                                |         |  |
| 04/12/21                                      | 52.55    | FUEL FOR ACO VEHICLE           | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506 |
| 04/15/21                                      | 1,836.85 | FUEL FOR ACO VEHICLES          | V14942  | WEX BANK                                   |
| 05/11/21                                      | 1,412.76 | FUEL FOR FLEET                 | V14942  | WEX BANK                                   |
| 06/14/21                                      | 1,728.74 | FUEL FOR FLEET                 | V14942  | WEX BANK                                   |
| 06/30/21                                      | 1,823.80 | FUEL FOR FLEET                 | V14942  | WEX BANK                                   |
| Object 62928 -- TRAVEL-OTHER(NON-REPT)        |          |                                |         |  |
| 04/12/21                                      | 8.40     | FASTTRACK PMT                  | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506 |
| 05/06/21                                      | 6.00     | FASTRACK TOLL                  | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506 |
| 06/30/21                                      | 14.40    | FASTRACK TOLL                  | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506 |
| 06/30/21                                      | 6.00     | TOLL FEE                       | V998506 | U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506 |
| Object 63070 -- UTILITIES                     |          |                                |         |  |
| 04/01/21                                      | 1,447.20 | SANTA CRUZ PG&E SVCS           | V129169 | PACIFIC GAS AND ELECTRIC CO                |
| 04/12/21                                      | 273.98   | BS TRASH/RECYCLE               | V124657 | GREENWASTE RECOVERY INC                    |
| 04/12/21                                      | 27.17    | ANNEX UTILITIES                | V125932 | SANTA CRUZ MUNICIPAL UTILITIES             |
| 04/12/21                                      | 26.15    | SC UTILITIES                   | V125932 | SANTA CRUZ MUNICIPAL UTILITIES             |
| 04/12/21                                      | 679.34   | SC SHELTER UTILITIES           | V125932 | SANTA CRUZ MUNICIPAL UTILITIES             |
| 04/12/21                                      | 1,002.11 | SC TRASH/RECYCLE               | V124657 | GREENWASTE RECOVERY INC                    |
| 04/12/21                                      | 546.86   | WATS WATER/SEWER               | V100856 | WATSONVILLE CITY UTILITIES                 |
| 04/22/21                                      | 358.03   | WATSONVILLE PG&E               | V129169 | PACIFIC GAS AND ELECTRIC CO                |
| 04/23/21                                      | 84.09    | #33115 INTERNET SERVICES       | V125912 | THE INTERNET STORE INC                     |
| 04/23/21                                      | 119.90   | ANNEX PG&E                     | V129169 | PACIFIC GAS AND ELECTRIC CO                |
| 04/23/21                                      | 8.41     | #33115 LATE FEE - INTERNET     | V125912 | THE INTERNET STORE INC                     |
| 04/23/21                                      | 84.09    | #33115 INTERNET SERVICES       | V125912 | THE INTERNET STORE INC                     |
| 04/23/21                                      | 3,066.88 | PG&E - SC SHELTER              | V129169 | PACIFIC GAS AND ELECTRIC CO                |
| 04/29/21                                      | 774.26   | SC SHELTER UTILITIES           | V125932 | SANTA CRUZ MUNICIPAL UTILITIES             |
| 05/03/21                                      | 27.17    | ANNEX UTILITIES                | V125932 | SANTA CRUZ MUNICIPAL UTILITIES             |
| 05/06/21                                      | 26.15    | SC SHELTER UTILITIES           | V125932 | SANTA CRUZ MUNICIPAL UTILITIES             |
| 05/06/21                                      | 0.16     | Acct 33115 INTERNET SVCS       | V125912 | THE INTERNET STORE INC                     |
| 05/11/21                                      | 593.35   | WATSONVILLE WATER/SEWER        | V100856 | WATSONVILLE CITY UTILITIES                 |
| 05/11/21                                      | 273.98   | TRASH/RECYCLE - BENEFIT SHOP   | V124657 | GREENWASTE RECOVERY INC                    |
| 05/11/21                                      | 1,032.79 | TRASH/RECYCLE PICK UP          | V124657 | GREENWASTE RECOVERY INC                    |
| 05/17/21                                      | 122.66   | ANNEX PG&E                     | V129169 | PACIFIC GAS AND ELECTRIC CO                |
| 05/21/21                                      | 84.11    | #33115 INTERNET SERVICE        | V125912 | THE INTERNET STORE INC                     |

|          |          |                              |         |                                |
|----------|----------|------------------------------|---------|--------------------------------|
| 05/24/21 | 387.34   | WATSONVILLE PG&E             | V129169 | PACIFIC GAS AND ELECTRIC CO    |
| 05/24/21 | 2,036.59 | SC PG&E                      | V129169 | PACIFIC GAS AND ELECTRIC CO    |
| 06/07/21 | 26.15    | SC UTILITIES                 | V125932 | SANTA CRUZ MUNICIPAL UTILITIES |
| 06/07/21 | 27.17    | ANNEX UTILITIES              | V125932 | SANTA CRUZ MUNICIPAL UTILITIES |
| 06/07/21 | 760.70   | SC UTILITIES                 | V125932 | SANTA CRUZ MUNICIPAL UTILITIES |
| 06/07/21 | 597.08   | WATSONVILLE UTILITIES        | V100856 | WATSONVILLE CITY UTILITIES     |
| 06/14/21 | 273.98   | BENEFIT SHOP TRASH/RECYCLE   | V124657 | GREENWASTE RECOVERY INC        |
| 06/14/21 | 1,002.11 | SC TRASH/RECYCLE             | V124657 | GREENWASTE RECOVERY INC        |
| 06/15/21 | 72.63    | ANNEX PG&E ACCT 4783851189-8 | V129169 | PACIFIC GAS AND ELECTRIC CO    |
| 06/18/21 | 84.11    | ACCT 33115 INTERNET SERVICES | V125912 | THE INTERNET STORE INC         |
| 06/18/21 | 5,587.91 | SANTA CRUZ PG&E              | V129169 | PACIFIC GAS AND ELECTRIC CO    |
| 06/21/21 | 519.88   | WATSONVILLE PG&E             | V129169 | PACIFIC GAS AND ELECTRIC CO    |
| 06/23/21 | (50.00)  | Trash Share with Parks       | C99999  | DEP                            |
| 06/30/21 | 273.98   | TRASH/RECYLCE - BENEFIT SHOP | V124657 | GREENWASTE RECOVERY INC        |
| 06/30/21 | 39.71    | SC WATER USAGE               | V125932 | SANTA CRUZ MUNICIPAL UTILITIES |
| 06/30/21 | 923.42   | SC WATER/FIRE UTILITIES      | V125932 | SANTA CRUZ MUNICIPAL UTILITIES |
| 06/30/21 | 40.73    | ANNEX WATER/FIRE UTILITIES   | V125932 | SANTA CRUZ MUNICIPAL UTILITIES |
| 06/30/21 | 1,002.11 | TRASH/RECYCLE-SC             | V124657 | GREENWASTE RECOVERY INC        |
| 06/30/21 | 65.76    | ACCRUE PG&E ANNEX 070821     |         |                                |
| 06/30/21 | 713.47   | WATS SEWER/SOLID WASTE/WATER | V100856 | WATSONVILLE CITY UTILITIES     |

## **Consent Agenda Item 5.5**

TO: Santa Cruz County Animal Shelter Board of Directors  
FROM: Melanie Sobel, General Manager  
DATE: August 9, 2021  
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, 2021 through June 30, 2021.

### 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, 2021 through June 30, 2021.

### Discussion:

The Santa Cruz Auditor-Controller's Office management letter dated January 3, 2013 recommended the Shelter Manager review all JE 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, 2021 through September 30, 2021 will be included on the October 18, 2021 agenda and every quarter thereafter.

DATE: 08/09/21  
 TO: Board of Directors, Santa Cruz County Animal Shelter  
 FROM: Melanie Sobel, General Manager  
 SUBJECT: Item 5.5 April 1, 2021 through June 30, 2021 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, 2021 through June 30, 2021.

Expenditure Actual Transactions

|                  | Posted   | Document | Amount    | Description                      | Department                  |
|------------------|----------|----------|-----------|----------------------------------|-----------------------------|
|                  | 04/09/21 | JV210830 | 2,777.25  | APRIL RADIO SERVICES             | SANTA CRUZ REGIONAL 911     |
|                  | 04/29/21 | JV210904 | 2,777.25  | SCR911 MAY SERVICES              | SANTA CRUZ REGIONAL 911     |
|                  | 05/28/21 | JV211007 | 2,777.25  | JUNE RADIO SERVICES              | SANTA CRUZ REGIONAL 911     |
| Department Total |          |          | 8,331.75  |                                  |                             |
|                  | 04/09/21 | IB210407 | 3,825.28  | MARCH 2021 TELEPHONE CHGS        | ISD-TELECOM                 |
|                  | 04/09/21 | IB210407 | 121.47    | MARCH 2021 TELEPHONE CHGS        | ISD-TELECOM                 |
|                  | 05/03/21 | IB210439 | 179.05    | APRIL 2021 TELEPHONE CHGS        | ISD-TELECOM                 |
|                  | 05/03/21 | IB210439 | 4,054.65  | APRIL 2021 TELEPHONE CHGS        | ISD-TELECOM                 |
|                  | 06/04/21 | IB210491 | 4,051.10  | MAY 2021 TELEPHONE CHGS          | ISD-TELECOM                 |
|                  | 06/04/21 | EX420007 | 4,051.10  | JUNE 2021 ESTIMATE TELEPHONE C   | ISD-TELECOM                 |
|                  | 06/04/21 | IB210491 | 194.12    | MAY 2021 TELEPHONE CHGS          | ISD-TELECOM                 |
|                  | 06/04/21 | EX420007 | 194.12    | JUNE 2021 ESTIMATE TELEPHONE C   | ISD-TELECOM                 |
| Department Total |          |          | 16,670.89 |                                  |                             |
|                  | 05/18/21 | GS210299 | 741.99    | Q3 2021 Custodial Services ASA   | GSD - CUSTODIAL             |
| Department Total |          |          | 741.99    |                                  |                             |
|                  | 05/10/21 | GS210295 | 483.39    | Q3 2021 Bldg/Equip Mntc - SC ASA | GSD - MAINTENANCE           |
|                  | 06/30/21 | GS210334 | 8,057.66  | Q4 2021 Bldg/Equip Mntc ASA      | GSD - MAINTENANCE           |
| Department Total |          |          | 8,541.05  |                                  |                             |
|                  | 04/21/21 | GS210007 | 850.75    | WAREHOUSE CHARGES MONTH 12/20    | GSD - WAREHOUSE             |
|                  | 05/03/21 | GS210008 | 293.40    | WAREHOUSE CHARGES MONTH 1/2021   | GSD - WAREHOUSE             |
|                  | 06/01/21 | GS210011 | 326.85    | WAREHOUSE CHARGES MONTH 4/2021   | GSD - WAREHOUSE             |
|                  | 06/14/21 | GS210012 | 1,301.20  | WAREHOUSE CHARGES MONTH 5/2021   | GSD - WAREHOUSE             |
| Department Total |          |          | 2,772.20  |                                  |                             |
|                  | 04/12/21 | IB210416 | 509.55    | 5-LVO 4Y PROTECT (ONSITE+KYD+P   | ISD - PC                    |
|                  | 04/15/21 | IB210421 | 6,230.78  | 5-LVO M720Q I7 and 5-LVO TIO G   | ISD - PC                    |
|                  | 05/21/21 | IB210474 | 3.26      | 1-ESD AudioConfGCC ShrdSvr ALN   | ISD - PC                    |
|                  | 06/14/21 | IB210508 | 33.88     | 1-Ado Acro Std DC L9 12M         | ISD - PC                    |
| Department Total |          |          | 6,777.47  |                                  |                             |
|                  | 06/30/21 | JE513608 | 5,264.26  | 2021 PAYROLL CHARGES             | AUDITOR-CONTROLLER'S OFFICE |
|                  | 06/30/21 | JE513612 | 3,458.70  | 2021 CLAIMS CHARGES              | AUDITOR-CONTROLLER'S OFFICE |
| Department Total |          |          | 8,722.96  |                                  |                             |
|                  | 05/11/21 | IB210445 | 3,888.00  | January 2021 Network Connectio   | ISD                         |
|                  | 05/11/21 | IB210446 | 3,888.00  | February 2021 Network Connecti   | ISD                         |
|                  | 05/11/21 | IB210447 | 3,888.00  | March 2021 Network Connection    | ISD                         |
|                  | 05/11/21 | IB210448 | 3,888.00  | April 2021 Network Connection    | ISD                         |
|                  | 05/11/21 | IB210449 | 3,888.00  | May 2021 Network Connection Fe   | ISD                         |
|                  | 05/11/21 | IB210450 | 3,888.00  | June 2021 Network Connection F   | ISD                         |
| Department Total |          |          | 23,328.00 |                                  |                             |
|                  | 06/30/21 | GS210335 | 192.99    | 2021 Purch 20P3-001 ASA-Legal    | GSD                         |
|                  | 05/20/21 | JV210980 | 180.00    | MEDICAL WASTE FEE 2021 SC        | HEALTH SERVICES AGENCY      |
|                  | 05/20/21 | JV210981 | 180.00    | MEDICAL WASTE 2021 WATS          | HEALTH SERVICES AGENCY      |
| Department Total |          |          | 360.00    |                                  |                             |
|                  | 04/13/21 | JV12990  | 34.72     | ADM SERVICES OFF II 50% / 50%    | PERSONNEL                   |
|                  | 04/13/21 | JV12990  | 150.00    | ANIMAL SERVICES ASST             | PERSONNEL                   |
|                  | 04/28/21 | JV13014  | 80.00     | ANIMAL SERVICES ASSISTANT        | PERSONNEL                   |
|                  | 04/28/21 | JV13014  | 327.00    | ADMIN SERVICES OFFICER II 50%    | PERSONNEL                   |
|                  | 06/08/21 | JV13073  | 40.00     | ANIMAL CONTROL OFFICER I         | PERSONNEL                   |
|                  | 06/08/21 | JV13073  | 40.00     | REGISTERED VET TECH              | PERSONNEL                   |
| Department Total |          |          | 671.72    |                                  |                             |

|                  |                |                  |                              |                      |
|------------------|----------------|------------------|------------------------------|----------------------|
| 06/30/21         | JV211174       | <u>1,758.78</u>  | SCCAS BENEFIT SHOP UTILITIES | PARKS DEPARTMENT     |
| Department Total |                | 1,758.78         |                              |                      |
| 04/01/21         | JCOSTPLAN2021D | 15,847.25        | 4TH QTR COST PLAN CHARGES    | COUNTY OF SANTA CRUZ |
| 04/30/21         | JV210910       | 49,417.25        | 4th Qtr CERTS Lease Payment  | COUNTY OF SANTA CRUZ |
| 06/28/21         | JW210125       | 26,770.00        | SCCAS DON-7TH AVE REMODEL    | COUNTY OF SANTA CRUZ |
| 06/28/21         | JW210125       | 318,000.00       | SCCAS DON-CAMPUS EXPANSION   | COUNTY OF SANTA CRUZ |
| 06/28/21         | JW210125       | <u>70,317.00</u> | SCCAS DON-CAMPUS EXPANSION   | COUNTY OF SANTA CRUZ |
| Department Total |                | 480,351.50       |                              |                      |

## Consent Agenda Item 5.6

TO Santa Cruz County Animal Shelter Board of Directors  
FROM: Melanie Sobel, General Manager  
DATE: August 9, 2021  
SUBJECT: Approve Fixed Asset Inventory for 2021 (Policy No. 370: Inventory Control)

Recommendation:

Approve Fixed Asset Inventory for 2021 (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 30<sup>th</sup> 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 6/30/21**

**EQUIPMENT**

| <b>Description</b>                   |                 | <b>Model</b>                          | <b>Serial #</b> | <b>Date of Purchase</b> | <b>Cost</b>      | <b>Tag Number</b> |
|--------------------------------------|-----------------|---------------------------------------|-----------------|-------------------------|------------------|-------------------|
| <b>Santa Cruz Shelter Equipment</b>  |                 |                                       |                 |                         |                  |                   |
| <b>Admin Equipment</b>               |                 |                                       |                 |                         |                  |                   |
|                                      | Copier          | Canon iRADV4245                       | RKM04947        | 02/28/19                | 7,080.00         | 00216             |
|                                      |                 |                                       |                 |                         | <b>7,080.00</b>  |                   |
| <b>Animal Care Equipment</b>         |                 |                                       |                 |                         |                  |                   |
|                                      | Washing Machine | Milnor (OPL)WN0650XA-12EV2X-SSKCS-USX | W1.19241.054    | 08/12/19                | 12,939.52        | 00217             |
|                                      |                 |                                       |                 |                         | <b>12,939.52</b> |                   |
| <b>Sally Port Equipment</b>          |                 |                                       |                 |                         |                  |                   |
|                                      | Tractor         | Kubota BX1880V                        | 13946           | 06/15/18                | 18,080.20        | 00215             |
|                                      |                 |                                       |                 |                         | <b>18,080.20</b> |                   |
| <b>Watsonville Shelter Equipment</b> |                 |                                       |                 |                         |                  |                   |
|                                      | Dryer           | Unimac UT055NQTB2G2W01                | 1110030667      | 01/31/12                | 5,133.57         | 00204             |
|                                      | Washing Machine | Unimac UCN030HN2YU1001                | 1110027539      | 01/31/12                | 7,750.47         | 00205             |
|                                      | Copier          | Canon iR4570                          | SKV24632        | 10/01/09                | 5,573.71         | 00210             |
|                                      |                 |                                       |                 |                         | <b>18,457.75</b> |                   |
| <b>Subtotal - Equipment</b>          |                 |                                       |                 |                         | <b>56,557.47</b> |                   |

**VEHICLES**

| <b>Place of purchase</b>                  | <b>Make</b> | <b>Year</b> | <b>Model</b>   | <b>Serial #</b>   | <b>Date of Purchase</b> | <b>Cost</b>       | <b>File Number</b> |
|---|-------------|-------------|----------------|-------------------|-------------------------|-------------------|--------------------|
| Donation                                  | Toyota      | 1993        | Camry          | 4T1VKE0PU092871   | 05/01/15                | 0.00              | None               |
| Donation                                  | BMW         | 2004        | 330xi          | WBAEW53454PN32435 | 06/07/17                | 0.00              | None               |
| Fleet Services                            | Ford        | 2003        | F250 (4x2)     | 1FDNF20LO3EB92355 | 09/14/03                | 39,341.00         | 331                |
| Fleet Services                            | Ford        | 2003        | F250 (4x4)     | 1FDNF21LO3EB92354 | 09/14/03                | 39,341.00         | 332                |
| Fleet Services                            | Ford        | 2008        | F250 (4x2)     | 1FDNF20598EB35208 | 06/26/07                | 37,051.69         | 800                |
| Salinas Ford                              | Ford        | 2008        | F250 SuperDuty | 1FDNF20588EE41879 | 10/09/08                | 37,021.00         | 894                |
| San Francisco Ford                        | Ford        | 2011        | F350 (4x4)     | 1FTRF3B68EB76082  | 04/06/11                | 36,390.13         | 107                |
| San Francisco Ford                        | Ford        | 2011        | F350 (4x4)     | 1FTRF3B66BEB76081 | 03/29/11                | 36,390.13         | 106                |
| North Bay Ford                            | Ford        | 2019        | F250 Van       | 1FTYR1CM0KKB42062 | 09/05/19                | 32,474.15         | None               |
| <b>Subtotal - Vehicles</b>                |             |             |                |                   |                         | <b>258,009.10</b> |                    |
| <b>Grand Total Equipment and Vehicles</b> |             |             |                |                   |                         | <b>314,566.57</b> |                    |

### Consent Agenda Item 5.7

TO: Santa Cruz County Animal Shelter Board of Directors  
FROM: Melanie Sobel, General Manager  
DATE: August 9, 2021  
SUBJECT: Approve Funding Animal Care Worker and Animal Services Coordinator Positions

Recommendation:

Approve funding of a 1.0 full-time equivalent (FTE) Animal Services Coordinator position and a 1.0 FTE Animal Care Worker position, and direct the General Manager to refer the positions to the Personnel Department for recruitment as soon as administratively possible.

Discussion:

On August 10, 2020, your Board approved unfunding a 1.0 FTE Animal Services Coordinator position due to the past incumbent's early retirement, and unfunding a vacant 1.0 FTE Animal Care Worker due to required COVID-imposed budget reductions. SCCAS has total staffing of 33.50 budgeted FTEs for FY 2021-22. 7.0 FTE are unfunded due to budget restrictions. Additionally, SCCAS has 4.0 FTE staff on long-term leaves and 4.0 FTE vacancies, resulting in net current staffing of only 18.50 FTE. Due to significant staffing shortage from the medical leaves and high staff vacancy rate, SCCAS now requests approval to fund these two unfunded positions, which were historically funded pre-COVID. The cost for the Animal Services Coordinator is \$25.96 per hour (step 1) with an estimated annualized cost of \$90,000 including benefits. The cost for the Animal Care Worker is \$20.14 per hour (step 1) with an estimated annualized cost of \$80,000 including benefits. SCCAS anticipates these costs will be offset by salary savings.

| GL Key               | Range | Classification              | FTE        | Action | Position Code |
|----------------------|-------|-----------------------------|------------|--------|---------------|
| 702840               | DO    | Animal Services Coordinator | 1.0        | Fund   | AC4004AD      |
| 702830               | D2    | Animal Care Worker          | 1.0        | Fund   | AC2010AD      |
| <b>Total Funded:</b> |       |                             | <b>2.0</b> |        |               |

## Consent Agenda Item 5.8

TO: Santa Cruz County Animal Shelter Board of Directors  
FROM: Melanie Sobel, General Manager  
DATE: August 9, 2021  
SUBJECT: Foundation Donation in the Amount of \$17,000

### Recommendation:

Accept a donation in the amount of \$17,000 from the Santa Cruz County Animal Shelter Foundation and direct that the check be deposited.

### Discussion:

Donations received from the Santa Cruz County Animal Shelter Foundation:

- \$16,676 double match donation private donations received in the amount of \$2,889 for May and \$5,449 for June
- \$300 match green envelope donations
- \$24 donation round up from \$16,676 to \$17,000

### **Consent Agenda Item 5.9**

TO Santa Cruz County Animal Shelter Board of Directors  
FROM: Melanie Sobel, General Manager  
DATE: August 9, 2021  
SUBJECT: \$10,000 Donation from the Robert and Robin Fox Fund via the Silicon Valley Community Foundation

**Recommendation:**

Accept a donation in the amount of \$10,000 donation from the Robert and Robin Fox Fund via the Silicon Valley Community Foundation and Direct that the Check be Deposited.

## **Regular Agenda Item 6.1**

TO Santa Cruz County Animal Shelter Board of Directors  
FROM: Melanie Sobel, General Manager  
DATE: August 9, 2021  
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 9, 2021  
SUBJECT: Financial Report for the periods ending June 30, 2021 and July 31, 2021

### Recommendation:

Approve the Financial Report as presented for the periods ending June 30, 2021 and July 31, 2021.

### Discussion:

The fiscal year 2020-21 financial report ending June 30, 2021 reflects total revenues of \$309,442 and expenditures of \$99,858. Total revenues are 117% of a potential 100%. Total expenditures is 94% of a potential 100%.

Licensing revenues for FY20-21 are \$305,365. Last year's licensing revenues were \$301,588.

The Financial Report ending July 31, 2021 reflects total revenues of \$595,808 and expenditures of \$154,195. Current total revenues are 14% of a potential 9%. Current total expenditures are 4% of a potential 9%.

Licensing revenues YTD are \$17,280. At this point last year licensing revenues were \$21,366.

**Santa Cruz County Animal Services Authority  
Financial Summary for Fiscal Year 2020-2021  
For Months Ending June 30, 2021**

| Revenues:                       | 2020-2021<br>Final Budget | 2020-2021<br>Est/Actuals | 2020-2021<br>YTD Actuals | YTD<br>Remaining   | 2019-2020<br>YTD Actuals |
|---------------------------------|---------------------------|--------------------------|--------------------------|--------------------|--------------------------|
| ANIMAL LICENSES                 | \$225,000                 | \$290,000                | \$305,365                | (\$15,365)         | \$301,588                |
| INTEREST                        | \$30,000                  | \$16,000                 | \$15,861                 | \$139              | \$39,193                 |
| RENTS & CONCESSIONS             | \$700                     | \$100                    | \$84                     | \$16               | \$172                    |
| RENTAL DEPOSIT/FORFEIT REVENUE  | \$200                     | \$0                      | \$0                      | \$0                | \$140                    |
| ST-MANDATED COST REIMBURSEMENT  | \$0                       | \$0                      | \$0                      | \$0                | \$0                      |
| FED-NATURAL DISASTER ASSISTANCE | \$0                       | \$0                      | \$1,891                  | (\$1,891)          | \$0                      |
| FED-FEMA                        | \$0                       | \$86,802                 | \$86,802                 | (\$0)              | \$0                      |
| FED-CARES ACT CRF FUNDING       | \$0                       | \$0                      | \$0                      | \$0                | \$58,059                 |
| HUMANE SERVICES                 | \$200,000                 | \$225,000                | \$248,694                | (\$23,694)         | \$249,436                |
| ADMINISTRATIVE SERVICES         | \$2,600                   | \$2,000                  | \$2,100                  | (\$100)            | \$2,881                  |
| COST RECOVERY-OTHER             | \$5,500                   | \$3,000                  | \$2,924                  | \$76               | \$5,479                  |
| MEMBER CONTRIBUTION             | \$3,191,322               | \$2,872,279              | \$2,872,279              | \$0                | \$3,191,421              |
| CHARGES FOR CURRENT SERVICES    | \$20,000                  | \$11,550                 | \$11,550                 | \$0                | \$2,775                  |
| ADMIN FINE FEES                 | \$10,000                  | \$7,500                  | \$7,448                  | \$52               | \$12,575                 |
| GRANT SERVICES-NON INTERGOV     | \$15,000                  | \$15,000                 | \$15,000                 | \$0                | \$15,000                 |
| ANIMAL MICROCHIP FEES           | \$20,000                  | \$17,000                 | \$18,015                 | (\$1,015)          | \$16,027                 |
| ANIMAL RABIES FEES              | \$18,000                  | \$16,000                 | \$16,559                 | (\$559)            | \$15,363                 |
| ANIMAL SPAY&NEUTER FEES         | \$100,000                 | \$105,000                | \$114,747                | (\$9,747)          | \$103,272                |
| SALES-OTHER-TAXABLE             | \$30,000                  | \$75,000                 | \$77,927                 | (\$2,927)          | \$64,122                 |
| CASH OVERRAGES                  | \$0                       | \$93                     | \$93                     | (\$0)              | \$70                     |
| CONTRIBUTIONS and DONATIONS     | \$262,000                 | \$600,000                | \$1,083,865              | (\$483,865)        | \$378,152                |
| INSURANCE PROCEEDS              | \$0                       | \$0                      | \$0                      | \$0                | \$0                      |
| NSF CHECKS                      | \$0                       | (\$35)                   | (\$35)                   | \$0                | (\$63)                   |
| NSF CHECKS-RETURNED CHECK FEE   | \$0                       | \$0                      | \$0                      | \$0                | \$40                     |
| OTHER REVENUE                   | \$40,000                  | \$40,000                 | \$41,720                 | (\$1,720)          | \$42,147                 |
| UNCLAIMED MONEY-ESCHEATED       | \$0                       | \$0                      | \$0                      | \$0                | \$0                      |
| BOND PROCEEDS                   | \$0                       | \$0                      | \$0                      | \$0                | \$0                      |
| <b>TOTAL REVENUES:</b>          | <b>\$4,170,322</b>        | <b>\$4,382,289</b>       | <b>\$4,922,888</b>       | <b>(\$540,599)</b> | <b>\$4,497,849</b>       |

**Less Expenditures:**

|                            |                    |                    |                    |                    |                    |
|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Salaries and Benefits      | \$3,315,874        | \$2,744,589        | \$2,834,328        | (\$89,739)         | \$3,271,242        |
| Services and Supplies      | \$1,047,757        | \$1,155,463        | \$1,215,854        | (\$60,391)         | \$1,061,633        |
| Other Uses                 | \$63,391           | \$63,391           | \$478,476          | (\$415,085)        | \$103,204          |
| Fixed Assets               | \$0                | \$0                | \$0                | \$0                | \$0                |
| Operating Transfers Out    | \$101,000          | \$101,000          | \$101,000          | \$0                | \$100,000          |
| <b>TOTAL EXPENDITURES:</b> | <b>\$4,528,022</b> | <b>\$4,064,443</b> | <b>\$4,629,658</b> | <b>(\$565,215)</b> | <b>\$4,536,079</b> |

**Plus Contingency:**

|  |                    |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>TOTAL EXPENDITURES INCLUDING CONTINGENCY:</b> | \$181,121          | \$0                | \$0                | (\$0)              | \$0                |
|  | <b>\$4,709,143</b> | <b>\$4,064,443</b> | <b>\$4,629,658</b> | <b>(\$565,215)</b> | <b>\$4,536,079</b> |

**NET REVENUES OVER (UNDER) EXPENDITURE** **(\$538,821)** **\$317,846** **\$293,230** **\$24,616** **(\$38,230)**

**BEGINNING FUND BALANCE - UNDESIGNATED** \$659,250 \$659,250 \$659,250 \$659,250 \$685,045

(audited ending balance from 6/30/20)

**ENDING FUND BALANCE - UNDESIGNATED** \$120,429 \$977,096 \$952,480 \$683,866 \$646,815

**ANIMAL LICENSE DETAIL**

|                         | 2020-21<br>YTD Actuals | 2019-20<br>YTD Actuals | PY<br>COMPARISON |
|-------------------------|------------------------|------------------------|------------------|
| LICENSES - CAPITOLA     | \$9,383                | \$10,143               | (\$760)          |
| LICENSES - SANTA CRUZ   | \$62,946               | \$53,313               | \$9,633          |
| LICENSES- SCOTTS VALLEY | \$16,747               | \$15,472               | \$1,275          |
| LICENSES- COUNTY        | \$181,416              | \$183,965              | (\$2,550)        |
| LICENSES- WATSONVILLE   | \$34,873               | \$38,695               | (\$3,822)        |
| <b>TOTAL</b>            | <b>\$305,365</b>       | <b>\$301,588</b>       | <b>\$3,776</b>   |

\* Fund Balance Assigned for B. Jean Donation - balance as of 6/30/20 is \$472,501 (Audited)

\* Fund Balance - Non spendable for change fund/petty cash - balance as of 6/30/20 is \$900 (Audited)

**SANTA CRUZ COUNTY ANIMAL SERVICES AUTHORITY FINANCIAL REPORT  
2020-2021**

As of 6/30/21 from ONESolution  
SC CO ANIMAL SERVICES AUTHORITY  
Organization: 70 28

Pos + = UP  
Neg ( ) = DOWN

| Acct        | Acct Title                            | 20-21<br>Final Budget | 20-21<br>Adj. Budget | 20-21<br>Est./Actuals | May<br>Actuals   | June<br>Actuals    | 2020-21<br>YTD Actuals | YTD<br>Remaining  | 100%                                     | 100%                                  | 2019-20<br>YTD Actuals | COMPARE<br>THRU JUNE<br>PY ACTUALS | June<br>Actuals    | 2019-20<br>Est./Actuals |
|-------------|---------------------------------------|-----------------------|----------------------|-----------------------|------------------|--------------------|------------------------|-------------------|--|---------------------------------------|------------------------|------------------------------------|--------------------|-------------------------|
|             |                                       |                       |                      |                       |                  |                    |                        |                   | Percentage<br>of CY Budget<br>Actualized | Percentage<br>of PY Eas<br>Actualized |                        |                                    |                    |                         |
| 51000       | SALARIES & BENF                       | \$3,315,874           | \$2,863,527          | \$2,744,589           | \$188,725        | \$318,701          | \$2,834,328            | (\$89,739)        | 98.98%                                   | 100.00%                               | \$3,271,242            | (\$436,913)                        | \$364,208          | \$3,271,240             |
| 61000       | SERVICES & SUPL                       | \$1,047,757           | \$1,247,559          | \$1,155,463           | \$110,728        | \$186,070          | \$1,215,854            | (\$60,391)        | 97.46%                                   | 100.00%                               | \$1,061,633            | \$154,220                          | \$116,606          | \$1,061,634             |
| 70000       | OTHER CHARGES                         | \$63,391              | \$478,478            | \$63,391              | \$0              | \$415,087          | \$478,476              | (\$415,085)       | 100.00%                                  | 100.00%                               | \$103,204              | \$375,272                          | \$0                | \$103,204               |
| 86110       | BUILDINGS AND IMPROVEMENTS            | \$0                   | \$0                  | \$0                   | \$0              | \$0                | \$0                    | \$0               | 0.00%                                    | 42.70%                                | \$0                    | \$0                                | \$0                | \$0                     |
| 86204       | FIXED ASSETS                          | \$0                   | \$60,000             | \$0                   | \$0              | \$0                | \$0                    | \$0               | 0.00%                                    | 0.00%                                 | \$32,474               | (\$32,474)                         | \$0                | \$32,474                |
| 90000       | OTHER FINANCING USES                  | \$101,000             | \$101,000            | \$101,000             | \$0              | \$0                | \$101,000              | \$0               | 100.00%                                  | 0.00%                                 | \$100,000              | \$1,000                            | \$0                | \$100,000               |
| 98700       | CONTINGENCIES                         | \$181,121             | \$166,814            | \$0                   | \$0              | \$0                | \$0                    | \$0               | 0.00%                                    | 0.00%                                 | \$0                    | \$0                                | \$0                | \$0                     |
| 51000-98700 | TOTAL EXPENDITURES                    | \$4,709,143           | \$4,917,378          | \$4,064,443           | \$299,453        | \$919,858          | \$4,629,658            | (\$565,215)       | 94.15%                                   | 195.21%                               | \$4,568,553            | \$61,105                           | \$480,814          | \$4,568,552             |
| 40100-42500 | TOTAL REVENUES                        | \$4,170,322           | \$4,183,393          | \$4,382,289           | \$671,794        | \$309,442          | \$4,922,888            | (\$540,599)       | 117.68%                                  | 100.00%                               | \$4,497,849            | \$425,039                          | \$183,843          | \$4,497,849             |
|             | <b>NET COST</b>                       | <b>\$538,821</b>      | <b>\$733,985</b>     | <b>(\$317,846)</b>    | <b>\$372,341</b> | <b>(\$610,416)</b> | <b>(\$293,230)</b>     | <b>(\$24,616)</b> | <b>-39.95%</b>                           | <b>100.00%</b>                        | <b>\$70,704</b>        | <b>\$363,934</b>                   | <b>(\$296,971)</b> | <b>\$70,703</b>         |
| 51000       | REGULAR PAY-PER                       | 1,954,631             | 1,644,064            | 1,630,768             | \$114,767        | \$190,725          | \$1,680,574            | (\$49,806)        | 102.22%                                  | 100.00%                               | \$1,948,836            | (\$268,262)                        | \$229,669          | 1,948,836               |
| 51005       | OVERTIME PAY-PE                       | 4,159                 | 4,159                | 5,391                 | \$24             | \$3                | \$5,291                | \$100             | 127.22%                                  | 100.01%                               | \$3,656                | \$1,635                            | \$5                | 3,656                   |
| 51010       | REGULAR PAY-EXT                       | 56,234                | 51,702               | 51,175                | \$3,300          | \$10,473           | \$56,357               | (\$5,182)         | 109.00%                                  | 100.00%                               | \$80,356               | (\$23,999)                         | \$1,825            | 80,356                  |
| 51040       | DIFFERENTIAL PAY                      | 31,366                | 31,366               | 24,210                | \$1,989          | \$3,790            | \$25,724               | (\$1,514)         | 82.01%                                   | 100.00%                               | \$29,833               | (\$4,109)                          | \$2,639            | 29,833                  |
| 52010       | OASDI-SOCIAL SE                       | 146,703               | 135,970              | 123,342               | \$8,985          | \$15,317           | \$130,568              | (\$7,226)         | 96.03%                                   | 100.00%                               | \$153,208              | (\$22,640)                         | \$17,568           | 153,208                 |
| 52015       | RETIREMENT                            | 500,562               | 404,225              | 377,259               | \$29,347         | \$48,611           | \$390,665              | (\$13,406)        | 96.65%                                   | 100.00%                               | \$456,352              | (\$65,687)                         | \$54,132           | 456,352                 |
| 53010       | EMPLOYEE INSURA                       | 542,630               | 512,452              | 452,855               | \$30,312         | \$49,782           | \$465,560              | (\$12,705)        | 90.85%                                   | 100.00%                               | \$522,938              | (\$57,378)                         | \$58,371           | 522,938                 |
| 53015       | UNEMPLOYMENT IN                       | 3,964                 | 3,964                | 3,964                 | \$0              | \$0                | \$3,964                | (\$0)             | 100.00%                                  | 100.00%                               | \$4,416                | (\$452)                            | \$0                | 4,416                   |
| 54010       | WORKERS COMPENS                       | 75,625                | 75,625               | 75,625                | \$0              | \$0                | \$75,625               | (\$0)             | 100.00%                                  | 100.00%                               | \$71,645               | \$3,980                            | \$0                | 71,645                  |
| 51000       | SALARIES & BENF                       | \$3,315,874           | \$2,863,527          | \$2,744,589           | \$188,725        | \$318,701          | \$2,834,328            | (\$89,739)        | 98.98%                                   | 100.00%                               | \$3,271,242            | (\$436,913)                        | \$364,208          | \$3,271,240             |
| 61115       | POLICE SAFETY EQUIPMENT               | 500                   | 500                  | 0                     | \$0              | \$0                | \$0                    | \$0               | 0.00%                                    | 0.00%                                 | \$0                    | \$0                                | \$0                | 0                       |
| 61125       | UNIFORM REPLACEMENT                   | 1,500                 | 1,500                | 1,500                 | \$205            | \$326              | \$1,414                | \$86              | 94.26%                                   | 100.00%                               | \$3,177                | (\$1,763)                          | \$21               | 3,177                   |
| 61215       | RADIO SERVICES                        | 35,000                | 35,000               | 35,000                | \$2,777          | \$0                | \$33,327               | \$1,673           | 95.22%                                   | 100.00%                               | \$32,388               | \$939                              | \$2,689            | 32,388                  |
| 61220       | TELECOM SERVICES                      | 46,000                | 46,000               | 46,000                | \$4,234          | \$8,490            | \$49,375               | (\$3,375)         | 107.34%                                  | 100.00%                               | \$49,154               | \$220                              | \$8,203            | 49,154                  |
| 61310       | FOOD                                  | 10,000                | 10,000               | 18,000                | \$33             | \$1,388            | \$17,578               | \$422             | 175.78%                                  | 100.00%                               | \$12,784               | \$4,794                            | \$711              | 12,784                  |
| 61412       | JANITORIAL SERVICES                   | 10,000                | 10,000               | 10,000                | \$1,567          | \$1,753            | \$10,860               | (\$860)           | 108.60%                                  | 100.00%                               | \$9,075                | \$1,785                            | \$2,475            | 9,075                   |
| 61525       | LIABILITY INSURANCE                   | 60,000                | 60,000               | 57,173                | \$0              | \$0                | \$57,173               | \$0               | 95.29%                                   | 100.00%                               | \$43,027               | \$14,146                           | \$0                | 43,027                  |
| 61535       | OTHER INSURANCE                       | 4,012                 | 4,012                | 4,154                 | \$0              | \$0                | \$4,154                | \$0               | 103.54%                                  | 0.00%                                 | \$2,964                | \$1,190                            | \$0                | 2,964                   |
| 61720       | MAINT-MOBILE EQUIPMENT-SERV           | 10,000                | 10,000               | 8,000                 | \$1,177          | \$2,883            | \$7,641                | \$359             | 76.41%                                   | 100.00%                               | \$8,642                | (\$1,001)                          | \$3,324            | 8,642                   |
| 61725       | MAINT-OFFICE EQUIPMENT                | 1,000                 | 1,000                | 1,662                 | \$165            | \$140              | \$1,802                | (\$140)           | 180.19%                                  | 100.00%                               | \$2,290                | (\$488)                            | \$330              | 2,290                   |
| 61730       | MAINT-OTHER EQUIP-SVCS                | 2,000                 | 2,000                | 2,000                 | \$0              | \$0                | \$1,832                | \$168             | 91.61%                                   | 100.00%                               | \$7,174                | (\$5,342)                          | \$4,290            | 7,174                   |
| 61731       | MAINT-OTHER EQUIP-SUP                 | 1,000                 | 1,000                | 1,000                 | \$0              | \$0                | \$121                  | \$879             | 12.13%                                   | 99.98%                                | \$2,856                | (\$2,734)                          | \$0                | 2,856                   |
| 61835       | FACILITIES MAINT                      | 18,000                | 18,000               | 20,000                | \$483            | \$8,330            | \$22,387               | (\$2,387)         | 124.37%                                  | 100.00%                               | \$12,922               | \$9,465                            | \$3,564            | 12,922                  |
| 61845       | MAINT STRUCT IM                       | 1,000                 | 1,000                | 1,000                 | \$0              | \$0                | \$583                  | \$417             | 58.28%                                   | 99.96%                                | \$889                  | (\$306)                            | \$0                | 889                     |
| 61846       | MAINT-STRUCT/IMPS/GRDS-OTHER-SUPPLIES | 0                     | 0                    | 0                     | \$0              | \$0                | \$0                    | \$0               | 0.00%                                    | 0.00%                                 | \$0                    | \$0                                | \$0                | 0                       |
| 61920       | MEDICAL, DENTAL & LAB SUPPLIES        | 0                     | 0                    | 0                     | \$0              | \$0                | \$0                    | \$0               | 0.00%                                    | 0.00%                                 | \$0                    | \$0                                | \$0                | 0                       |
| 61922       | OTHER MEDICAL MATERIALS               | 95,000                | 171,802              | 125,000               | \$13,720         | \$38,960           | \$152,653              | (\$27,653)        | 88.85%                                   | 100.00%                               | \$96,150               | \$56,504                           | \$11,665           | 96,150                  |
| 62020       | MEMBERSHIPS                           | 2,000                 | 2,000                | 3,197                 | \$0              | \$424              | \$3,621                | (\$424)           | 181.05%                                  | 100.00%                               | \$1,946                | \$1,675                            | \$150              | 1,946                   |
| 62111       | MISCELLANEOUS EXPENSES                | 10,500                | 10,500               | 14,000                | \$0              | \$113              | \$13,313               | \$687             | 126.79%                                  | 100.00%                               | \$9,344                | \$3,969                            | \$59               | 9,344                   |

**SANTA CRUZ COUNTY ANIMAL SERVICES AUTHORITY FINANCIAL REPORT  
2020-2021**

As of 6/30/21 from ONESolution  
SC CO ANIMAL SERVICES AUTHORITY  
Organization: 70 28

Pos + = UP  
Neg ( ) = DOWN

| Acct  | Acct Title                         | 20-21<br>Final Budget | 20-21<br>Adj. Budget | 20-21<br>Est./Actuals | May<br>Actuals | June<br>Actuals | 2020-21<br>YTD Actuals | YTD<br>Remaining | 100%                                     | 100%                                  | 2019-20<br>YTD Actuals | COMPARE                 | June<br>Actuals | 2019-20<br>Est./Actuals |
|-------|------------------------------------|-----------------------|----------------------|-----------------------|----------------|-----------------|------------------------|------------------|--|---------------------------------------|------------------------|-------------------------|-----------------|-------------------------|
|       |                                    |                       |                      |                       |                |                 |                        |                  | Percentage<br>of CY Budget<br>Actualized | Percentage<br>of PY Eas<br>Actualized |                        | THRU JUNE<br>PY ACTUALS |                 |                         |
| 62112 | CASH SHORTAGES                     | 0                     | 0                    | 3                     | \$0            | \$0             | \$3                    | \$0              | 0.00%                                    | 98.72%                                | \$39                   | (\$36)                  | \$9             | 39                      |
| 62214 | DUPLICATING SVCS.                  | 3,500                 | 3,500                | 4,500                 | \$0            | \$1,217         | \$4,849                | (\$349)          | 138.56%                                  | 100.01%                               | \$4,838                | \$11                    | \$325           | 4,838                   |
| 62217 | MISC NONINVENTORABLE ITEMS EXPENSE | 0                     | 0                    | 0                     | \$0            | \$0             | \$0                    | \$0              | 0.00%                                    | 99.99%                                | \$5,561                | (\$5,561)               | \$617           | 5,561                   |
| 62219 | PC SOFTWARE PURCHASES              | 5,500                 | 5,500                | 6,509                 | \$3            | \$34            | \$6,543                | (\$34)           | 118.96%                                  | 100.00%                               | \$7,556                | (\$1,013)               | \$0             | 7,556                   |
| 62221 | POSTAGE                            | 10,000                | 10,000               | 12,000                | \$886          | \$3,088         | \$12,393               | (\$393)          | 123.93%                                  | 100.00%                               | \$7,926                | \$4,467                 | \$267           | 7,926                   |
| 62222 | SUBSCRIPTIONS/PERIODICALS          | 125                   | 125                  | 1,050                 | \$1,050        | \$0             | \$1,050                | \$0              | 840.00%                                  | #DIV/0!                               | \$0                    | \$1,050                 | \$0             | 0                       |
| 62223 | SUPPLIES                           | 75,000                | 78,000               | 65,000                | \$2,774        | \$19,217        | \$75,001               | (\$10,001)       | 96.15%                                   | 100.00%                               | \$75,047               | (\$46)                  | \$13,403        | 75,047                  |
| 62225 | NON-PC SOFTWARE                    | 250                   | 250                  | 250                   | \$0            | \$0             | \$0                    | \$250            | 0.00%                                    | #DIV/0!                               | \$0                    | \$0                     | \$0             | 0                       |
| 62226 | INVENTORABLE ITEMS                 | 5,000                 | 22,000               | 29,767                | \$0            | \$0             | \$29,767               | \$0              | 135.30%                                  | 99.98%                                | \$767                  | \$29,000                | \$0             | 767                     |
| 62301 | ACCOUNTING & AUDITING              | 13,500                | 13,500               | 15,000                | \$0            | \$8,723         | \$14,923               | \$77             | 110.54%                                  | 100.00%                               | \$14,800               | \$123                   | \$8,800         | 14,800                  |
| 62310 | BANKING SERVICES                   | 13,000                | 13,000               | 14,000                | \$1,875        | \$11,913        | \$24,156               | (\$10,156)       | 185.82%                                  | 100.00%                               | \$13,278               | \$10,878                | \$1,216         | 13,278                  |
| 62316 | COMPUTER PROF SVCS                 | 0                     | 0                    | 0                     | \$0            | \$0             | \$0                    | \$0              | 0.00%                                    | 0.00%                                 | \$0                    | \$0                     | \$0             | 0                       |
| 62317 | CONSULT/MGT/PC SVCE.               | 22,000                | 22,000               | 22,000                | \$1,126        | \$148           | \$21,027               | \$973            | 95.58%                                   | 100.00%                               | \$21,899               | (\$872)                 | \$1,822         | 21,898                  |
| 62318 | COUNTY COUNSEL                     | 0                     | 0                    | 0                     | \$0            | \$0             | \$0                    | \$0              | 0.00%                                    | 0.00%                                 | \$0                    | \$0                     | \$0             | 0                       |
| 62325 | DATA PROCESSING                    | 82,320                | 82,320               | 82,320                | \$23,328       | \$0             | \$67,378               | \$14,942         | 81.85%                                   | 100.00%                               | \$82,320               | (\$14,942)              | \$0             | 82,320                  |
| 62330 | DPW SERVICES - GENERAL MONEY       | 0                     | 0                    | 0                     | \$0            | \$0             | \$0                    | \$0              | 0.00%                                    | 0.00%                                 | \$0                    | \$0                     | \$0             | 0                       |
| 62381 | PROF & SPECIAL                     | 80,000                | 80,000               | 65,000                | \$3,789        | \$10,724        | \$67,311               | (\$2,311)        | 84.14%                                   | 100.00%                               | \$82,848               | (\$15,537)              | \$9,620         | 82,848                  |
| 62399 | VETERINARIAN SERVICES              | 100,000               | 200,000              | 165,000               | \$41,762       | \$40,095        | \$185,571              | (\$20,571)       | 92.79%                                   | 100.00%                               | \$97,809               | \$87,761                | \$14,280        | 97,809                  |
| 62500 | EQUIPMENT RENTS & LEASES-          | 0                     | 0                    | 32                    | \$0            | \$0             | \$32                   | \$0              | #DIV/0!                                  | 100.01%                               | \$2,212                | (\$2,180)               | \$575           | 2,212                   |
| 62610 | RENTS & LEASES-                    | 200,000               | 200,000              | 197,669               | \$0            | \$0             | \$197,669              | \$0              | 98.83%                                   | 100.00%                               | \$198,109              | (\$440)                 | \$0             | 198,109                 |
| 62710 | FIELD EQUIPMENT                    | 1,200                 | 1,200                | 1,936                 | \$770          | \$277           | \$2,213                | (\$277)          | 184.39%                                  | 100.00%                               | \$2,874                | (\$661)                 | \$257           | 2,874                   |
| 62801 | ADVERTISING & PROMOTION            | 2,500                 | 2,500                | 5,973                 | \$2,656        | \$2,480         | \$8,453                | (\$2,480)        | 338.12%                                  | 100.01%                               | \$2,098                | \$6,355                 | \$0             | 2,098                   |
| 62842 | INVENTORY MATERIALS PURCHASED      | 20,000                | 20,000               | 12,500                | \$0            | \$8,046         | \$12,491               | \$9              | 62.45%                                   | 100.00%                               | \$31,155               | (\$18,664)              | \$4,577         | 31,155                  |
| 62857 | SPECIAL MISC EXP-SUPPLIES          | 500                   | 500                  | 1,500                 | \$0            | \$8             | \$1,402                | \$98             | 280.49%                                  | 99.98%                                | \$1,617                | (\$214)                 | \$701           | 1,617                   |
| 62890 | SUBSCRIPTIONS/BOOKS                | 500                   | 500                  | 0                     | \$0            | \$0             | \$0                    | \$0              | 0.00%                                    | 100.03%                               | \$459                  | (\$459)                 | \$0             | 459                     |
| 62893 | TOWING                             | 0                     | 0                    | 0                     | \$0            | \$0             | \$0                    | \$0              | 0.00%                                    | 0.00%                                 | \$0                    | \$0                     | \$0             | 0                       |
| 62914 | TRAVEL-EDUCATION                   | 2,500                 | 2,500                | 1,206                 | \$346          | \$0             | \$1,206                | \$0              | 48.24%                                   | 99.95%                                | \$1,025                | \$182                   | \$0             | 1,025                   |
| 62920 | GAS, OIL, FUEL                     | 15,000                | 18,000               | 18,000                | \$1,413        | \$3,553         | \$18,090               | (\$90)           | 100.50%                                  | 100.00%                               | \$19,401               | (\$1,311)               | \$4,553         | 19,401                  |
| 62922 | TRAVEL-LODGING                     | 1,500                 | 1,500                | 0                     | \$0            | \$0             | \$0                    | (\$0)            | 0.00%                                    | 99.98%                                | \$368                  | (\$368)                 | \$0             | 368                     |
| 62924 | TRAVEL-MEALS                       | 500                   | 500                  | 0                     | \$0            | \$0             | \$0                    | (\$0)            | 0.00%                                    | 99.69%                                | \$91                   | (\$91)                  | \$0             | 91                      |
| 62926 | TRAVEL-MILEAGE                     | 500                   | 500                  | 0                     | \$0            | \$0             | \$0                    | \$0              | 0.00%                                    | 100.47%                               | \$95                   | (\$95)                  | \$0             | 95                      |
| 62928 | TRAVEL-OTHER                       | 100                   | 100                  | 100                   | \$6            | \$20            | \$55                   | \$45             | 55.15%                                   | 104.38%                               | \$8                    | \$47                    | \$0             | 8                       |
| 62930 | REGISTRATIONS                      | 250                   | 250                  | 1,462                 | \$0            | \$0             | \$1,462                | \$0              | 584.80%                                  | 99.78%                                | \$226                  | \$1,237                 | \$0             | 226                     |
| 62935 | SERVICE CENTER                     | 0                     | 0                    | 0                     | \$0            | \$0             | \$0                    | \$0              | 0.00%                                    | #DIV/0!                               | \$0                    | \$0                     | \$0             | 0                       |
| 62940 | TRAVEL ADVANCES                    | 0                     | 0                    | 0                     | \$0            | \$0             | \$0                    | \$0              | 0.00%                                    | 0.00%                                 | \$0                    | \$0                     | \$0             | 0                       |
| 63070 | UTILITIES                          | 85,000                | 85,000               | 85,000                | \$4,584        | \$13,720        | \$84,975               | \$25             | 99.97%                                   | 100.00%                               | \$92,427               | (\$7,452)               | \$18,104        | 92,427                  |
| 74230 | PRINCIPAL ON LEASE PUCHASES        | 0                     | 0                    | 0                     | \$0            | \$0             | \$0                    | \$0              | 0.00%                                    | 0.00%                                 | \$0                    | \$0                     | \$0             | 0                       |
| 61000 | SERVICES & SUPPLIES                | \$1,047,757           | \$1,247,559          | \$1,155,463           | \$110,728      | \$186,070       | \$1,215,854            | (\$60,391)       | 97.46%                                   | 100.00%                               | \$1,061,633            | (\$282,693)             | \$116,606       | \$1,061,634             |
| 75239 | CONTRIB TO COUNTY                  | \$0                   | \$415,087            | \$0                   | \$0            | \$415,087       | \$415,087              | (\$415,087)      | 100.00%                                  | #DIV/0!                               | \$0                    | \$0                     | \$0             | \$0                     |

**SANTA CRUZ COUNTY ANIMAL SERVICES AUTHORITY FINANCIAL REPORT  
2020-2021**

As of 6/30/21 from ONESolution  
SC CO ANIMAL SERVICES AUTHORITY  
Organization: 70 28

Pos + = UP  
Neg ( ) = DOWN

| Acct        | Acct Title                      | 20-21<br>Final Budget | 20-21<br>Adj. Budget | 20-21<br>Est./Actuals | May<br>Actuals | June<br>Actuals | 2020-21<br>YTD Actuals | YTD<br>Remaining | 100%                                     | 100%                                  | 2019-20<br>YTD Actuals | COMPARE<br>THRU JUNE<br>PY ACTUALS | June<br>Actuals | 2019-20<br>Est./Actuals |
|-------------|---------------------------------|-----------------------|----------------------|-----------------------|----------------|-----------------|------------------------|------------------|--|---------------------------------------|------------------------|------------------------------------|-----------------|-------------------------|
|             |                                 |                       |                      |                       |                |                 |                        |                  | Percentage<br>of CY Budget<br>Actualized | Percentage<br>of PY Eas<br>Actualized |                        |                                    |                 |                         |
| 75315       | COUNTY OVERHEAD (see 3550)      | \$63,391              | \$63,391             | \$63,391              | \$0            | \$0             | \$63,389               | \$2              | 100.00%                                  | 100.00%                               | \$103,204              | \$0                                | \$0             | \$103,204               |
| 700000      | OTHER CHARGES                   | \$63,391              | \$478,478            | \$63,391              | \$0            | \$415,087       | \$478,476              | \$2              | 100.00%                                  | 100.00%                               | \$103,204              | \$375,272                          | \$0             | \$103,204               |
| 86204       | EQUIPMENT                       | \$0                   | \$60,000             | \$0                   | \$0            | \$0             | \$0                    | \$0              | 0.00%                                    | 42.70%                                | \$32,474               | (\$32,474)                         | \$0             | \$32,474                |
| 86204       | FIXED ASSETS                    | \$0                   | \$60,000             | \$0                   | \$0            | \$0             | \$0                    | \$0              | 0.00%                                    | 0.00%                                 | \$32,474               | (\$32,474)                         | \$0             | \$32,474                |
| 90000       | OPERATING TRSF OUT              | \$101,000             | \$101,000            | \$101,000             | \$0            | \$0             | \$101,000              | \$0              | 100.00%                                  | 131.49%                               | \$100,000              | \$1,000                            | \$0             | \$100,000               |
| 90000       | OTHER FINANCING USES            | \$101,000             | \$101,000            | \$101,000             | \$0            | \$0             | \$101,000              | \$0              | 100.00%                                  | 0.00%                                 | \$100,000              | \$1,000                            | \$0             | \$100,000               |
| 98700       | APPROP FOR CONTINGENCIES        | \$181,121             | \$166,814            | \$0                   | \$0            | \$0             | \$0                    | (\$0)            | 0.00%                                    | 0.00%                                 | \$0                    | \$0                                | \$0             | \$0                     |
| 98700       | CONTINGENCIES                   | \$181,121             | \$166,814            | \$0                   | \$0            | \$0             | \$0                    | (\$0)            | 0.00%                                    | 0.00%                                 | \$0                    | \$0                                | \$0             | \$0                     |
| 40100       | PROPERTY TAXES                  | \$0                   | \$0                  | \$0                   | \$0            | \$0             | \$0                    | \$0              | 0.00%                                    | 0.00%                                 | \$0                    | \$0                                | \$0             | \$0                     |
| 40230       | ANIMAL LICENSES                 | \$225,000             | \$300,000            | \$290,000             | \$24,984       | \$38,037        | \$305,365              | (\$15,365)       | 101.79%                                  | 100.00%                               | \$301,588              | \$3,776                            | \$28,725        | \$301,588               |
| 40430       | INTEREST                        | \$30,000              | \$40,000             | \$16,000              | \$806          | \$829           | \$15,861               | \$139            | 39.65%                                   | 100.00%                               | \$39,193               | (\$23,331)                         | \$2,084         | \$39,193                |
| 40440       | RENTS & CONCESS                 | \$700                 | \$700                | \$100                 | \$19           | \$0             | \$84                   | \$16             | 12.00%                                   | 99.75%                                | \$172                  | (\$88)                             | \$0             | \$172                   |
| 40441       | RENTAL DEPOSIT/FORFEIT REVENUE  | \$200                 | \$200                | \$0                   | \$0            | \$0             | \$0                    | \$0              | 0.00%                                    | 100.00%                               | \$140                  | (\$140)                            | \$0             | \$140                   |
| 40810       | ST-NATURAL DISASTER ASSISTANCE  | \$0                   | \$0                  | \$0                   | \$0            | \$1,891         | \$1,891                | (\$1,891)        | #DIV/0!                                  | #DIV/0!                               | \$0                    | \$1,891                            | \$0             | \$0                     |
| 40872       | ST-MANDATED COST REIMBURSEMENT  | \$0                   | \$0                  | \$0                   | \$0            | \$0             | \$0                    | \$0              | 0.00%                                    | 0.00%                                 | \$0                    | \$0                                | \$0             | \$0                     |
| 40984       | STATE-OTHER                     | \$0                   | \$0                  | \$0                   | \$0            | \$0             | \$0                    | \$0              | #DIV/0!                                  | 0.00%                                 | \$0                    | \$0                                | \$0             | \$0                     |
| 41093       | FED-FEMA                        | \$0                   | \$86,802             | \$86,802              | \$0            | \$86,802        | \$86,802               | (\$0)            | 100.00%                                  | #DIV/0!                               | \$0                    | \$86,802                           | \$0             | \$0                     |
| 41096       | INTERGOVERNMENTAL REV           | \$0                   | \$0                  | \$0                   | \$0            | \$0             | \$0                    | \$0              | 0.00%                                    | 0.00%                                 | \$0                    | \$0                                | \$0             | \$0                     |
| 41148       | FED-CARES ACT CRF FUNDING       | \$0                   | \$0                  | \$0                   | \$21,425       | \$0             | \$0                    | \$0              | 0.00%                                    | 0.00%                                 | \$58,059               | (\$58,059)                         | \$58,059        | \$58,059                |
| 41510       | HUMANE SERVICES                 | \$200,000             | \$250,000            | \$225,000             | \$22,201       | \$39,292        | \$248,694              | (\$23,694)       | 99.48%                                   | 100.00%                               | \$249,436              | (\$742)                            | \$28,920        | \$249,436               |
| 42010       | ADMINISTRATIVE SERVICES         | \$2,600               | \$2,600              | \$2,000               | \$159          | \$221           | \$2,100                | (\$100)          | 80.77%                                   | 100.00%                               | \$2,881                | (\$781)                            | \$206           | \$2,881                 |
| 42022       | COST RECOVERY-OTHER             | \$5,500               | \$5,500              | \$3,000               | \$580          | \$353           | \$2,924                | \$76             | 53.16%                                   | 100.00%                               | \$5,479                | (\$2,555)                          | \$0             | \$5,479                 |
| 42044       | MEMBER CONTRIBUTION             | \$3,191,322           | \$2,872,279          | \$2,872,279           | \$135,159      | \$2,000         | \$2,872,279            | (\$0)            | 100.00%                                  | 100.00%                               | \$3,191,421            | (\$319,142)                        | \$6,934         | \$3,191,421             |
| 42047       | OTHER CHARGES CURRRENT SERVICES | \$20,000              | \$20,000             | \$11,550              | \$4,900        | \$700           | \$11,550               | (\$0)            | 57.75%                                   | 100.00%                               | \$2,775                | \$8,775                            | (\$9,000)       | \$2,775                 |
| 42073       | ADMINISTRATIVE FINE FEES        | \$10,000              | \$12,000             | \$7,500               | \$1,869        | \$850           | \$7,448                | \$52             | 62.06%                                   | 100.00%                               | \$12,575               | (\$5,127)                          | \$3,244         | \$12,575                |
| 42074       | GRANT SERVICES-NON INTERGOV     | \$15,000              | \$15,000             | \$15,000              | \$0            | \$0             | \$15,000               | \$0              | 0.00%                                    | 0.00%                                 | \$15,000               | \$0                                | \$0             | \$15,000                |
| 42202       | ENDOWMENT CARE                  | \$0                   | \$0                  | \$0                   | \$0            | \$0             | \$0                    | \$0              | 0.00%                                    | 0.00%                                 | \$0                    | \$0                                | \$0             | \$0                     |
| 42205       | ANIMAL MICROCHIP FEES           | \$20,000              | \$18,000             | \$17,000              | \$1,270        | \$2,192         | \$18,015               | (\$1,015)        | 100.08%                                  | 100.00%                               | \$16,027               | \$1,988                            | \$1,670         | \$16,027                |
| 42206       | ANIMAL RABIES FEES              | \$18,000              | \$15,000             | \$16,000              | \$1,274        | \$1,596         | \$16,559               | (\$559)          | 110.39%                                  | 100.00%                               | \$15,363               | \$1,196                            | \$1,944         | \$15,363                |
| 42207       | ANIMAL SPAY&NEUTER FEES         | \$100,000             | \$100,000            | \$105,000             | \$7,350        | \$19,517        | \$114,747              | (\$9,747)        | 114.75%                                  | 100.00%                               | \$103,272              | \$11,475                           | \$11,807        | \$103,272               |
| 42234       | SALES-OTHER-TAXABLE             | \$30,000              | \$65,000             | \$75,000              | \$3,286        | \$11,418        | \$77,927               | (\$2,927)        | 119.89%                                  | 100.00%                               | \$64,122               | \$13,806                           | \$7,302         | \$64,122                |
| 42362       | CASH OVERAGES                   | \$0                   | \$0                  | \$93                  | \$0            | \$0             | \$93                   | (\$0)            | 0.00%                                    | 100.29%                               | \$70                   | \$23                               | \$4             | \$70                    |
| 42372       | CONTRIBUTIONS AND DONATIONS     | \$262,000             | \$340,314            | \$600,000             | \$444,029      | \$86,496        | \$1,083,865            | (\$483,865)      | 318.49%                                  | 100.00%                               | \$378,152              | \$705,712                          | \$24,028        | \$378,152               |
| 42375       | INSURANCE PROCEEDS              | \$0                   | \$0                  | \$0                   | \$0            | \$0             | \$0                    | \$0              | 0.00%                                    | 0.00%                                 | \$0                    | \$0                                | \$0             | \$0                     |
| 42380       | NSF CHECKS                      | \$0                   | \$0                  | (\$35)                | (\$35)         | \$0             | (\$35)                 | (\$0)            | 0.00%                                    | 100.00%                               | (\$63)                 | \$28                               | \$0             | (\$63)                  |
| 42381       | NSF CHECKS-RETURNED CHECK       | \$0                   | \$0                  | \$0                   | \$0            | \$0             | \$0                    | \$0              | 0.00%                                    | 100.00%                               | \$40                   | (\$40)                             | \$0             | \$40                    |
| 42384       | OTHER REVENUE                   | \$40,000              | \$40,000             | \$40,000              | \$2,518        | \$17,247        | \$41,720               | (\$1,720)        | 104.30%                                  | 100.00%                               | \$42,147               | (\$426)                            | \$17,915        | \$42,147                |
| 42390       | UNCLAIMED MONEY-ESCHEATED       | \$0                   | \$0                  | \$0                   | \$0            | \$0             | \$0                    | \$0              | 0.00%                                    | 0.00%                                 | \$0                    | \$0                                | \$0             | \$0                     |
| 42500       | BOND PROCEEDS                   | \$0                   | \$0                  | \$0                   | \$0            | \$0             | \$0                    | \$0              | 0.00%                                    | 0.00%                                 | \$0                    | \$0                                | \$0             | \$0                     |
| 42981       | LICENSES - CAPITOLA             | \$0                   | \$0                  | \$0                   | \$1,259        | \$1,120         | \$9,383                | (\$9,383)        | 0.00%                                    | 0.00%                                 | \$10,143               | (\$760)                            | \$780           | \$0                     |
| 42982       | LICENSES - SANTA CRUZ           | \$0                   | \$0                  | \$0                   | \$5,991        | \$7,678         | \$62,946               | (\$62,946)       | 0.00%                                    | 0.00%                                 | \$53,313               | \$9,633                            | \$5,159         | \$0                     |
| 42983       | LICENSES- SCOTTS VALLEY         | \$0                   | \$0                  | \$0                   | \$912          | \$1,995         | \$16,747               | (\$16,747)       | 0.00%                                    | 0.00%                                 | \$15,472               | \$1,275                            | \$1,708         | \$0                     |
| 42984       | LICENSES- COUNTY                | \$0                   | \$0                  | \$0                   | \$14,196       | \$23,498        | \$181,416              | (\$181,416)      | 0.00%                                    | 0.00%                                 | \$183,965              | (\$2,550)                          | \$17,555        | \$0                     |
| 42986       | LICENSES- WATSONVILLE           | \$0                   | \$0                  | \$0                   | \$2,626        | \$3,746         | \$34,873               | (\$34,873)       | 0.00%                                    | 0.00%                                 | \$38,695               | (\$3,822)                          | \$3,523         | \$0                     |
| 40100-42500 | REVENUES                        | \$4,170,322           | \$4,183,395          | \$4,382,289           | \$671,794      | \$309,442       | \$4,922,888            | (\$540,599)      | 117.68%                                  | 100.00%                               | \$4,497,849            | \$425,039                          | \$183,843       | \$4,497,849             |

**Santa Cruz County Animal Services Authority  
Financial Summary for Fiscal Year 2021-2022  
For Months Ending July 31, 2021**

| Revenues:                      | 2021-2022<br>Final Budget | 2021-2022<br>Est/Actuals | 2021-2022<br>YTD Actuals | YTD<br>Remaining   | 2020-2021<br>YTD Actuals |
|--------------------------------|---------------------------|--------------------------|--------------------------|--------------------|--------------------------|
| ANIMAL LICENSES                | \$285,000                 | \$285,000                | \$17,280                 | \$267,720          | \$21,366                 |
| INTEREST                       | \$17,000                  | \$17,000                 | \$0                      | \$17,000           | \$1,639                  |
| RENTS & CONCESSIONS            | \$700                     | \$700                    | \$0                      | \$700              | \$20                     |
| RENTAL DEPOSIT/FORFEIT REVENUE | \$200                     | \$200                    | \$0                      | \$200              | \$0                      |
| ST-MANDATED COST REIMBURSEMENT | \$0                       | \$0                      | \$0                      | \$0                | \$0                      |
| FED-FEMA                       | \$0                       | \$0                      | (\$86,802)               | \$86,802           | \$0                      |
| FED-CARES ACT CRF FUNDING      | \$0                       | \$0                      | \$0                      | \$0                | (\$58,059)               |
| HUMANE SERVICES                | \$250,000                 | \$250,000                | \$9,510                  | \$240,491          | \$24,222                 |
| ADMINISTRATIVE SERVICES        | \$2,600                   | \$2,600                  | \$50                     | \$2,550            | \$173                    |
| COST RECOVERY-OTHER            | \$5,500                   | \$5,500                  | \$73                     | \$5,427            | \$0                      |
| MEMBER CONTRIBUTION            | \$3,044,606               | \$3,044,606              | \$649,071                | \$2,395,535        | \$674,369                |
| CHARGES FOR CURRENT SERVICES   | \$14,000                  | \$14,000                 | \$0                      | \$14,000           | \$0                      |
| ADMIN FINE FEES                | \$5,000                   | \$5,000                  | \$100                    | \$4,900            | \$1,044                  |
| GRANT SERVICES-NON INTERGOV    | \$15,000                  | \$15,000                 | \$0                      | \$15,000           | \$0                      |
| ANIMAL MICROCHIP FEES          | \$20,000                  | \$20,000                 | \$1,000                  | \$19,000           | \$1,471                  |
| ANIMAL RABIES FEES             | \$18,000                  | \$18,000                 | \$993                    | \$17,007           | \$1,404                  |
| ANIMAL SPAY&NEUTER FEES        | \$100,000                 | \$100,000                | \$4,834                  | \$95,166           | \$10,405                 |
| SALES-OTHER-TAXABLE            | \$70,000                  | \$70,000                 | \$1,739                  | \$68,261           | \$1,699                  |
| CASH OVERRAGES                 | \$0                       | \$0                      | \$0                      | \$0                | \$0                      |
| CONTRIBUTIONS and DONATIONS    | \$400,000                 | \$400,000                | (\$4,530)                | \$404,530          | \$8,135                  |
| INSURANCE PROCEEDS             | \$0                       | \$0                      | \$0                      | \$0                | \$0                      |
| NSF CHECKS                     | \$0                       | \$0                      | (\$50)                   | \$50               | (\$29)                   |
| NSF CHECKS-RETURNED CHECK FEE  | \$0                       | \$0                      | \$0                      | \$0                | \$0                      |
| OTHER REVENUE                  | \$40,000                  | \$40,000                 | \$2,539                  | \$37,461           | \$1,585                  |
| UNCLAIMED MONEY-ESCHEATED      | \$0                       | \$0                      | \$0                      | \$0                | \$0                      |
| BOND PROCEEDS                  | \$0                       | \$0                      | \$0                      | \$0                | \$0                      |
| <b>TOTAL REVENUES:</b>         | <b>\$4,287,606</b>        | <b>\$4,287,606</b>       | <b>\$595,808</b>         | <b>\$3,691,798</b> | <b>\$689,443</b>         |

**Less Expenditures:**

|                            |                    |                    |                  |                    |                  |
|----------------------------|--------------------|--------------------|------------------|--------------------|------------------|
| Salaries and Benefits      | \$3,017,236        | \$3,017,236        | \$154,195        | \$2,863,041        | \$183,999        |
| Services and Supplies      | \$1,184,757        | \$1,184,757        | \$43,741         | \$1,141,016        | \$64,581         |
| Other Uses                 | \$167,422          | \$167,422          | \$0              | \$167,422          | \$15,847         |
| Fixed Assets               | \$60,000           | \$60,000           | \$0              | \$0                | \$0              |
| Operating Transfers Out    | \$102,010          | \$102,010          | \$0              | \$102,010          | \$101,000        |
| <b>TOTAL EXPENDITURES:</b> | <b>\$4,531,425</b> | <b>\$4,531,425</b> | <b>\$197,936</b> | <b>\$4,273,489</b> | <b>\$365,427</b> |

**Plus Contingency:**

|  |                    |                    |                  |                    |                  |
|--|--------------------|--------------------|------------------|--------------------|------------------|
| <b>TOTAL EXPENDITURES INCLUDING CONTINGENCY:</b> | \$178,857          | \$178,857          | \$0              | \$178,857          | \$0              |
|  | <b>\$4,710,282</b> | <b>\$4,710,282</b> | <b>\$197,936</b> | <b>\$4,452,346</b> | <b>\$365,427</b> |

**NET REVENUES OVER (UNDER) EXPENDITURE** **(\$422,676)** **(\$422,676)** **\$397,871** **(\$760,547)** **\$324,016**

**BEGINNING FUND BALANCE - UNDESIGNATED** \$978,146 \$978,146 \$978,146 \$978,146 \$659,250  
(unaudited ending balance from 6/30/21)

**ENDING FUND BALANCE - UNDESIGNATED** \$555,470 \$555,470 \$1,376,017 \$217,599 \$983,266

**ANIMAL LICENSE DETAIL**

|                         | 2021-22<br>YTD Actuals | 2020-21<br>YTD Actuals | PY<br>COMPARISON |
|-------------------------|------------------------|------------------------|------------------|
| LICENSES - CAPITOLA     | \$435                  | \$667                  | (\$232)          |
| LICENSES - SANTA CRUZ   | \$3,598                | \$4,391                | (\$793)          |
| LICENSES- SCOTTS VALLEY | \$825                  | \$1,287                | (\$462)          |
| LICENSES- COUNTY        | \$10,671               | \$13,031               | (\$2,360)        |
| LICENSES- WATSONVILLE   | \$1,751                | \$1,990                | (\$239)          |
|                         | \$17,280               | \$21,366               | (\$4,086)        |

\* Fund Balance Assigned for B. Jean Donation - balance as of 6/30/21 is \$472,501 (Unaudited)

\* Fund Balance - Non spendable for change fund/petty cash - balance as of 6/30/21 is \$900 (Unaudited)

**SANTA CRUZ COUNTY ANIMAL SERVICES AUTHORITY FINANCIAL REPORT  
2020-2021**

As of 7/31/21 from ONESolution  
SC CO ANIMAL SERVICES AUTHORITY  
Organization: 70 28

Pos + = UP  
Neg ( ) = DOWN

| Acct        | Acct Title                            | 21-22<br>Final Budget | 21-22<br>Adj. Budget | July<br>Actuals    | 21-22<br>YTD Actuals | YTD<br>Remaining | 9%                                       | 9%                                    | 20-21<br>YTD Actuals | COMPARE                 | July<br>Actuals    | 20-21<br>Est./Actuals |
|-------------|---------------------------------------|-----------------------|----------------------|--------------------|----------------------|------------------|--|---------------------------------------|----------------------|-------------------------|--------------------|-----------------------|
|             |                                       |                       |                      |                    |                      |                  | Percentage<br>of CY Budget<br>Actualized | Percentage<br>of PY Eas<br>Actualized |                      | THRU JULY<br>PY ACTUALS |                    |                       |
| 51000       | SALARIES & BENF                       | \$3,017,236           | \$3,017,236          | \$154,195          | \$154,195            | \$2,863,041      | 5.11%                                    | 6.70%                                 | \$183,999            | (\$29,803)              | \$183,999          | \$2,744,589           |
| 61000       | SERVICES & SUPL                       | \$1,184,757           | \$1,184,757          | \$0                | \$43,741             | \$1,141,016      | 3.69%                                    | 5.59%                                 | \$64,581             | (\$20,840)              | \$64,581           | \$1,155,463           |
| 70000       | OTHER CHARGES                         | \$167,422             | \$167,422            | \$0                | \$0                  | \$167,422        | 0.00%                                    | 25.00%                                | \$15,847             | (\$15,847)              | \$15,847           | \$63,391              |
| 86110       | BUILDINGS AND IMPROVEMENTS            | \$0                   | \$0                  | \$0                | \$0                  | \$0              | 0.00%                                    | 0.00%                                 | \$0                  | \$0                     | \$0                | \$0                   |
| 86204       | FIXED ASSETS                          | \$60,000              | \$60,000             | \$0                | \$0                  | \$60,000         | 0.00%                                    | 0.00%                                 | \$0                  | \$0                     | \$0                | \$0                   |
| 90000       | OTHER FINANCING USES                  | \$102,010             | \$102,010            | \$0                | \$0                  | \$102,010        | 0.00%                                    | 0.00%                                 | \$0                  | \$0                     | \$0                | \$101,000             |
| 98700       | CONTINGENCIES                         | \$178,857             | \$178,857            | \$0                | \$0                  | \$178,857        | 0.00%                                    | 0.00%                                 | \$0                  | \$0                     | \$0                | \$0                   |
| 51000-98700 | TOTAL EXPENDITURES                    | \$4,710,282           | \$4,710,282          | \$154,195          | \$197,936            | \$4,512,346      | 4.20%                                    | 11.30%                                | \$264,427            | (\$66,490)              | \$264,427          | \$4,064,443           |
| 40100-42500 | TOTAL REVENUES                        | \$4,287,606           | \$4,287,606          | \$595,808          | \$595,808            | \$3,691,798      | 13.90%                                   | 15.73%                                | \$689,443            | (\$93,635)              | \$689,443          | \$4,382,289           |
|             | <b>NET COST</b>                       | <b>\$422,676</b>      | <b>\$422,676</b>     | <b>(\$441,613)</b> | <b>(\$397,871)</b>   | <b>\$820,547</b> | <b>-94.13%</b>                           | <b>133.72%</b>                        | <b>(\$425,016)</b>   | <b>(\$27,145)</b>       | <b>(\$425,016)</b> | <b>(\$317,846)</b>    |
| 51000       | REGULAR PAY-PER                       | 1,756,193             | 1,756,193            | \$103,209          | \$103,209            | \$1,652,984      | 5.88%                                    | 7.73%                                 | \$126,079            | (\$22,870)              | \$126,079          | 1,630,768             |
| 51005       | OVERTIME PAY-PE                       | 4,159                 | 4,159                | \$1,025            | \$1,025              | \$3,134          | 24.64%                                   | 2.17%                                 | \$117                | \$907                   | \$117              | 5,391                 |
| 51010       | REGULAR PAY-EXT                       | 56,234                | 56,234               | \$2,815            | \$2,815              | \$53,419         | 5.01%                                    | 4.07%                                 | \$2,081              | \$734                   | \$2,081            | 51,175                |
| 51040       | DIFFERENTIAL PAY                      | 31,366                | 31,366               | \$1,434            | \$1,434              | \$29,932         | 4.57%                                    | 6.75%                                 | \$1,635              | (\$201)                 | \$1,635            | 24,210                |
| 52010       | OASDI-SOCIAL SE                       | 132,675               | 132,675              | \$8,220            | \$8,220              | \$124,455        | 6.20%                                    | 7.98%                                 | \$9,845              | (\$1,625)               | \$9,845            | 123,342               |
| 52015       | RETIREMENT                            | 482,434               | 482,434              | \$26,861           | \$26,861             | \$455,573        | 5.57%                                    | 7.88%                                 | \$29,721             | (\$2,860)               | \$29,721           | 377,259               |
| 53010       | EMPLOYEE INSURA                       | 474,586               | 474,586              | \$10,631           | \$10,631             | \$463,955        | 2.24%                                    | 3.21%                                 | \$14,521             | (\$3,890)               | \$14,521           | 452,855               |
| 53015       | UNEMPLOYMENT IN                       | 3,964                 | 3,964                | \$0                | \$0                  | \$3,964          | 0.00%                                    | 0.00%                                 | \$0                  | \$0                     | \$0                | 3,964                 |
| 54010       | WORKERS COMPENS                       | 75,625                | 75,625               | \$0                | \$0                  | \$75,625         | 0.00%                                    | 0.00%                                 | \$0                  | \$0                     | \$0                | 75,625                |
| 51000       | SALARIES & BENF                       | \$3,017,236           | \$3,017,236          | \$154,195          | \$154,195            | \$2,863,041      | 5.11%                                    | 6.70%                                 | \$183,999            | (\$29,803)              | \$183,999          | \$2,744,589           |
| 61115       | POLICE SAFETY EQUIPMENT               | 500                   | 500                  | \$0                | \$0                  | \$500            | 0.00%                                    | 0.00%                                 | \$0                  | \$0                     | \$0                | 0                     |
| 61125       | UNIFORM REPLACEMENT                   | 1,500                 | 1,500                | \$0                | \$0                  | \$1,500          | 0.00%                                    | 0.00%                                 | \$0                  | \$0                     | \$0                | 1,500                 |
| 61215       | RADIO SERVICES                        | 35,000                | 35,000               | \$0                | \$2,825              | \$32,176         | 8.07%                                    | 7.94%                                 | \$2,777              | \$47                    | \$2,777            | 35,000                |
| 61220       | TELECOM SERVICES                      | 46,000                | 46,000               | \$0                | (\$4,245)            | \$50,245         | -9.23%                                   | 0.13%                                 | \$60                 | (\$4,305)               | \$60               | 46,000                |
| 61310       | FOOD                                  | 10,000                | 10,000               | \$0                | (\$162)              | \$10,162         | -1.62%                                   | 0.30%                                 | \$54                 | (\$217)                 | \$54               | 18,000                |
| 61412       | JANITORIAL SERVICES                   | 10,000                | 10,000               | \$0                | \$0                  | \$10,000         | 0.00%                                    | 0.00%                                 | \$0                  | \$0                     | \$0                | 10,000                |
| 61525       | LIABILITY INSURANCE                   | 60,000                | 60,000               | \$0                | \$45,984             | \$14,016         | 76.64%                                   | 100.00%                               | \$57,173             | (\$11,189)              | \$57,173           | 57,173                |
| 61535       | OTHER INSURANCE                       | 4,012                 | 4,012                | \$0                | \$0                  | \$4,012          | 0.00%                                    | 0.00%                                 | \$0                  | \$0                     | \$0                | 4,154                 |
| 61720       | MAINT-MOBILE EQUIPMENT-SERV           | 10,000                | 10,000               | \$0                | \$0                  | \$10,000         | 0.00%                                    | 1.20%                                 | \$96                 | (\$96)                  | \$96               | 8,000                 |
| 61725       | MAINT-OFFICE EQUIPMENT                | 1,000                 | 1,000                | \$0                | \$140                | \$860            | 13.97%                                   | 0.00%                                 | \$0                  | \$140                   | \$0                | 1,662                 |
| 61730       | MAINT-OTHER EQUIP-SVCS                | 2,000                 | 2,000                | \$0                | \$0                  | \$2,000          | 0.00%                                    | 0.00%                                 | \$0                  | \$0                     | \$0                | 2,000                 |
| 61731       | MAINT-OTHER EQUIP-SUP                 | 1,000                 | 1,000                | \$0                | \$0                  | \$1,000          | 0.00%                                    | 0.00%                                 | \$0                  | \$0                     | \$0                | 1,000                 |
| 61835       | FACILITIES MAINT                      | 18,000                | 18,000               | \$0                | \$0                  | \$18,000         | 0.00%                                    | 0.00%                                 | \$0                  | \$0                     | \$0                | 20,000                |
| 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               | 110,000               | 110,000              | \$0                | (\$8,075)            | \$118,075        | -7.34%                                   | 0.17%                                 | \$206                | (\$8,282)               | \$206              | 125,000               |
| 62020       | MEMBERSHIPS                           | 2,000                 | 2,000                | \$0                | \$0                  | \$2,000          | 0.00%                                    | 0.00%                                 | \$0                  | \$0                     | \$0                | 3,197                 |
| 62111       | MISCELLANEOUS EXPENSES                | 14,000                | 14,000               | \$0                | \$0                  | \$14,000         | 0.00%                                    | 0.00%                                 | \$0                  | \$0                     | \$0                | 14,000                |

**SANTA CRUZ COUNTY ANIMAL SERVICES AUTHORITY FINANCIAL REPORT  
2021-2022**

As of 7/31/21 from ONESolution  
SC CO ANIMAL SERVICES AUTHORITY  
Organization: 70 28

Pos + = UP  
Neg ( ) = DOWN

| Acct  | Acct Title                        | 21-22<br>Final Budget | 21-22<br>Adj. Budget | July<br>Actuals | 21-22<br>YTD Actuals | YTD<br>Remaining | 9%                                       | 9%                                    | 20-21<br>YTD Actuals | COMPARE                 | July<br>Actuals | 20-21<br>Est./Actuals |
|-------|-----------------------------------|-----------------------|----------------------|-----------------|----------------------|------------------|--|---------------------------------------|----------------------|-------------------------|-----------------|-----------------------|
|       |                                   |                       |                      |                 |                      |                  | Percentage<br>of CY Budget<br>Actualized | Percentage<br>of PY Eas<br>Actualized |                      | THRU JULY<br>PY ACTUALS |                 |                       |
| 62112 | CASH SHORTAGES                    | 0                     | 0                    | \$0             | \$5                  | (\$5)            | 0.00%                                    | 0.00%                                 | \$0                  | \$5                     | \$0             | 3                     |
| 62214 | DUPLICATING SVCS.                 | 3,500                 | 3,500                | \$0             | \$0                  | \$3,500          | 0.00%                                    | 0.00%                                 | \$0                  | \$0                     | \$0             | 4,500                 |
| 62217 | MISC NONINVENTORIAL ITEMS EXPENSE | 0                     | 0                    | \$0             | \$0                  | \$0              | 0.00%                                    | #DIV/0!                               | \$0                  | \$0                     | \$0             | 0                     |
| 62219 | PC SOFTWARE PURCHASES             | 6,500                 | 6,500                | \$0             | \$0                  | \$6,500          | 0.00%                                    | 0.00%                                 | \$0                  | \$0                     | \$0             | 6,509                 |
| 62221 | POSTAGE                           | 12,000                | 12,000               | \$0             | \$0                  | \$12,000         | 0.00%                                    | 0.00%                                 | \$0                  | \$0                     | \$0             | 12,000                |
| 62222 | SUBSCRIPTIONS/PERIODICALS         | 125                   | 125                  | \$0             | \$0                  | \$125            | 0.00%                                    | 0.00%                                 | \$0                  | \$0                     | \$0             | 1,050                 |
| 62223 | SUPPLIES                          | 75,000                | 75,000               | \$0             | (\$4,857)            | \$79,857         | -6.48%                                   | 0.28%                                 | \$183                | (\$5,040)               | \$183           | 65,000                |
| 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%                                    | 13.43%                                | \$3,997              | (\$3,997)               | \$3,997         | 29,767                |
| 62301 | ACCOUNTING & AUDITING             | 15,000                | 15,000               | \$0             | \$0                  | \$15,000         | 0.00%                                    | 0.00%                                 | \$0                  | \$0                     | \$0             | 15,000                |
| 62310 | BANKING SERVICES                  | 13,000                | 13,000               | \$0             | \$2,491              | \$10,509         | 19.16%                                   | 0.09%                                 | \$13                 | \$2,478                 | \$13            | 14,000                |
| 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               | \$0             | \$169                | \$19,831         | 0.85%                                    | 0.00%                                 | \$0                  | \$169                   | \$0             | 22,000                |
| 62318 | COUNTY COUNSEL                    | 0                     | 0                    | \$0             | \$0                  | \$0              | 0.00%                                    | 0.00%                                 | \$0                  | \$0                     | \$0             | 0                     |
| 62325 | DATA PROCESSING                   | 82,320                | 82,320               | \$0             | \$0                  | \$82,320         | 0.00%                                    | 3.51%                                 | \$2,890              | (\$2,890)               | \$2,890         | 82,320                |
| 62330 | DPW SERVICES - GENERAL MONEY      | 0                     | 0                    | \$0             | \$0                  | \$0              | 0.00%                                    | 0.00%                                 | \$0                  | \$0                     | \$0             | 0                     |
| 62381 | PROF & SPECIAL                    | 125,000               | 125,000              | \$0             | \$3,481              | \$121,519        | 2.78%                                    | 0.85%                                 | \$555                | \$2,926                 | \$555           | 65,000                |
| 62399 | VETERINARIAN SERVICES             | 170,000               | 170,000              | \$0             | \$2,752              | \$167,248        | 1.62%                                    | -0.35%                                | (\$573)              | \$3,326                 | (\$573)         | 165,000               |
| 62500 | EQUIPMENT RENTS & LEASES-         | 0                     | 0                    | \$0             | \$0                  | \$0              | #DIV/0!                                  | 0.00%                                 | \$0                  | \$0                     | \$0             | 32                    |
| 62610 | RENTS & LEASES-                   | 200,000               | 200,000              | \$0             | \$0                  | \$200,000        | 0.00%                                    | 0.00%                                 | \$0                  | \$0                     | \$0             | 197,669               |
| 62710 | FIELD EQUIPMENT                   | 1,200                 | 1,200                | \$0             | \$0                  | \$1,200          | 0.00%                                    | 0.00%                                 | \$0                  | \$0                     | \$0             | 1,936                 |
| 62801 | ADVERTISING & PROMOTION           | 2,500                 | 2,500                | \$0             | \$0                  | \$2,500          | 0.00%                                    | 0.00%                                 | \$0                  | \$0                     | \$0             | 5,973                 |
| 62842 | INVENTORY MATERIALS PURCHASED     | 20,000                | 20,000               | \$0             | \$0                  | \$20,000         | 0.00%                                    | 0.00%                                 | \$0                  | \$0                     | \$0             | 12,500                |
| 62857 | SPECIAL MISC EXP-SUPPLIES         | 500                   | 500                  | \$0             | \$0                  | \$500            | 0.00%                                    | 0.00%                                 | \$0                  | \$0                     | \$0             | 1,500                 |
| 62890 | SUBSCRIPTIONS/BOOKS               | 500                   | 500                  | \$0             | \$0                  | \$500            | 0.00%                                    | #DIV/0!                               | \$0                  | \$0                     | \$0             | 0                     |
| 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             | 1,206                 |
| 62920 | GAS, OIL, FUEL                    | 16,000                | 16,000               | \$0             | \$0                  | \$16,000         | 0.00%                                    | 0.00%                                 | \$0                  | \$0                     | \$0             | 18,000                |
| 62922 | TRAVEL-LODGING                    | 1,500                 | 1,500                | \$0             | \$0                  | \$1,500          | 0.00%                                    | #DIV/0!                               | \$0                  | \$0                     | \$0             | 0                     |
| 62924 | TRAVEL-MEALS                      | 500                   | 500                  | \$0             | \$0                  | \$500            | 0.00%                                    | #DIV/0!                               | \$0                  | \$0                     | \$0             | 0                     |
| 62926 | TRAVEL-MILEAGE                    | 500                   | 500                  | \$0             | \$0                  | \$500            | 0.00%                                    | #DIV/0!                               | \$0                  | \$0                     | \$0             | 0                     |
| 62928 | TRAVEL-OTHER                      | 100                   | 100                  | \$0             | \$0                  | \$100            | 0.00%                                    | 0.00%                                 | \$0                  | \$0                     | \$0             | 100                   |
| 62930 | REGISTRATIONS                     | 250                   | 250                  | \$0             | \$0                  | \$250            | 0.00%                                    | 0.00%                                 | \$0                  | \$0                     | \$0             | 1,462                 |
| 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               | \$0             | \$3,234              | \$81,766         | 3.80%                                    | -3.35%                                | (\$2,850)            | \$6,084                 | (\$2,850)       | 85,000                |
| 74230 | PRINCIPAL ON LEASE PUCHASES       | 0                     | 0                    | \$0             | \$0                  | \$0              | 0.00%                                    | 0.00%                                 | \$0                  | \$0                     | \$0             | 0                     |
| 61000 | SERVICES & SUPPLIES               | \$1,184,757           | \$1,184,757          | \$0             | \$43,741             | \$1,141,016      | 3.69%                                    | 5.59%                                 | \$64,581             | (\$50,643)              | \$64,581        | \$1,155,463           |

**SANTA CRUZ COUNTY ANIMAL SERVICES AUTHORITY FINANCIAL REPORT**

As of 7/31/21 from ONESolution  
 SC CO ANIMAL SERVICES AUTHORITY  
 Organization: 70 28

**2021-2022**

Pos + = UP  
 Neg ( ) = DOWN

| Acct        | Acct Title                     | 21-22<br>Final Budget | 21-22<br>Adj. Budget | July<br>Actuals | 21-22<br>YTD Actuals | YTD<br>Remaining | 9%                                       | 9%                                    | 20-21<br>YTDActuals | COMPARE                 | July<br>Actuals | 20-21<br>Est./Actuals |
|-------------|--------------------------------|-----------------------|----------------------|-----------------|----------------------|------------------|--|---------------------------------------|---------------------|-------------------------|-----------------|-----------------------|
|             |                                |                       |                      |                 |                      |                  | Percentage<br>of CY Budget<br>Actualized | Percentage<br>of PY Eas<br>Actualized |                     | THRU JULY<br>PY ACTUALS |                 |                       |
| 75315       | COUNTY OVERHEAD (see 3550)     | \$167,422             | \$167,422            | \$0             | \$0                  | \$167,422        | 0.00%                                    | 25.00%                                | \$15,847            | \$0                     | \$15,847        | \$63,391              |
| 70000       | OTHER CHARGES                  | \$167,422             | \$167,422            | \$0             | \$0                  | \$167,422        | 0.00%                                    | 25.00%                                | \$15,847            | (\$15,847)              | \$15,847        | \$63,391              |
| 86204       | EQUIPMENT                      | \$60,000              | \$60,000             | \$0             | \$0                  | \$60,000         | 0.00%                                    | 0.00%                                 | \$0                 | \$0                     | \$0             | \$0                   |
| 86204       | FIXED ASSETS                   | \$60,000              | \$60,000             | \$0             | \$0                  | \$60,000         | 0.00%                                    | 0.00%                                 | \$0                 | \$0                     | \$0             | \$0                   |
| 90000       | OPERATING TRSF OUT             | \$102,010             | \$102,010            | \$0             | \$0                  | \$102,010        | 0.00%                                    | 0.00%                                 | \$0                 | \$0                     | \$0             | \$101,000             |
| 90000       | OTHER FINANCING USES           | \$102,010             | \$102,010            | \$0             | \$0                  | \$102,010        | 0.00%                                    | 0.00%                                 | \$0                 | \$0                     | \$0             | \$101,000             |
| 98700       | APPROP FOR CONTINGENCIES       | \$178,857             | \$178,857            | \$0             | \$0                  | \$178,857        | 0.00%                                    | 0.00%                                 | \$0                 | \$0                     | \$0             | \$0                   |
| 98700       | CONTINGENCIES                  | \$178,857             | \$178,857            | \$0             | \$0                  | \$178,857        | 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                | \$285,000             | \$285,000            | \$17,280        | \$17,280             | \$267,720        | 6.06%                                    | 7.37%                                 | \$21,366            | (\$4,086)               | \$21,366        | \$290,000             |
| 40430       | INTEREST                       | \$17,000              | \$17,000             | \$0             | \$0                  | \$17,000         | 0.00%                                    | 10.24%                                | \$1,639             | (\$1,639)               | \$1,639         | \$16,000              |
| 40440       | RENTS & CONCESS                | \$700                 | \$700                | \$0             | \$0                  | \$700            | 0.00%                                    | 19.78%                                | \$20                | (\$20)                  | \$20            | \$100                 |
| 40441       | RENTAL DEPOSIT/FORFEIT REVENUE | \$200                 | \$200                | \$0             | \$0                  | \$200            | 0.00%                                    | #DIV/0!                               | \$0                 | \$0                     | \$0             | \$0                   |
| 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                   |
| 41093       | FED-FEMA                       | \$0                   | \$0                  | (\$86,802)      | (\$86,802)           | \$86,802         | 0.00%                                    | 0.00%                                 | \$0                 | (\$86,802)              | \$0             | \$86,802              |
| 41096       | INTERGOVERNMENTAL REV          | \$0                   | \$0                  | \$0             | \$0                  | \$0              | 0.00%                                    | 0.00%                                 | \$0                 | \$0                     | \$0             | \$0                   |
| 41148       | FED-CARES ACT CRF FUNDING      | \$0                   | \$0                  | \$0             | \$0                  | \$0              | 0.00%                                    | 0.00%                                 | (\$58,059)          | \$58,059                | (\$58,059)      | \$0                   |
| 41510       | HUMANE SERVICES                | \$250,000             | \$250,000            | \$9,510         | \$9,510              | \$240,490        | 3.80%                                    | 10.77%                                | \$24,222            | (\$14,713)              | \$24,222        | \$225,000             |
| 42010       | ADMINISTRATIVE SERVICES        | \$2,600               | \$2,600              | \$50            | \$50                 | \$2,550          | 1.92%                                    | 8.65%                                 | \$173               | (\$123)                 | \$173           | \$2,000               |
| 42022       | COST RECOVERY-OTHER            | \$5,500               | \$5,500              | \$73            | \$73                 | \$5,427          | 1.33%                                    | 0.00%                                 | \$0                 | \$73                    | \$0             | \$3,000               |
| 42044       | MEMBER CONTRIBUTION            | \$3,044,606           | \$3,044,606          | \$649,071       | \$649,071            | \$2,395,535      | 21.32%                                   | 23.48%                                | \$674,369           | (\$25,298)              | \$674,369       | \$2,872,279           |
| 42047       | OTHER CHARGES CURRENT SERVICES | \$14,000              | \$14,000             | \$0             | \$0                  | \$14,000         | 0.00%                                    | 0.00%                                 | \$0                 | \$0                     | \$0             | \$11,550              |
| 42073       | ADMINISTRATIVE FINE FEES       | \$5,000               | \$5,000              | \$100           | \$100                | \$4,900          | 2.00%                                    | 13.92%                                | \$1,044             | (\$944)                 | \$1,044         | \$7,500               |
| 42074       | GRANT SERVICES-NON INTERGOV    | \$15,000              | \$15,000             | \$0             | \$0                  | \$15,000         | 0.00%                                    | 0.00%                                 | \$0                 | \$0                     | \$0             | \$15,000              |
| 42202       | ENDOWMENT CARE                 | \$0                   | \$0                  | \$0             | \$0                  | \$0              | 0.00%                                    | 0.00%                                 | \$0                 | \$0                     | \$0             | \$0                   |
| 42205       | ANIMAL MICROCHIP FEES          | \$20,000              | \$20,000             | \$1,000         | \$1,000              | \$19,000         | 5.00%                                    | 8.65%                                 | \$1,471             | (\$471)                 | \$1,471         | \$17,000              |
| 42206       | ANIMAL RABIES FEES             | \$18,000              | \$18,000             | \$993           | \$993                | \$17,007         | 5.52%                                    | 8.78%                                 | \$1,404             | (\$411)                 | \$1,404         | \$16,000              |
| 42207       | ANIMAL SPAY&NEUTER FEES        | \$100,000             | \$100,000            | \$4,834         | \$4,834              | \$95,166         | 4.83%                                    | 9.91%                                 | \$10,405            | (\$5,571)               | \$10,405        | \$105,000             |
| 42234       | SALES-OTHER-TAXABLE            | \$70,000              | \$70,000             | \$1,739         | \$1,739              | \$68,261         | 2.48%                                    | 2.27%                                 | \$1,699             | \$40                    | \$1,699         | \$75,000              |
| 42362       | CASH OVERRAGES                 | \$0                   | \$0                  | \$0             | \$0                  | \$0              | 0.00%                                    | 0.00%                                 | \$0                 | \$0                     | \$0             | \$93                  |
| 42372       | CONTRIBUTIONS AND DONATIONS    | \$400,000             | \$400,000            | (\$4,530)       | (\$4,530)            | \$404,530        | -1.13%                                   | 1.36%                                 | \$8,135             | (\$12,665)              | \$8,135         | \$600,000             |
| 42375       | INSURANCE PROCEEDS             | \$0                   | \$0                  | \$0             | \$0                  | \$0              | 0.00%                                    | 0.00%                                 | \$0                 | \$0                     | \$0             | \$0                   |
| 42380       | NSF CHECKS                     | \$0                   | \$0                  | (\$50)          | (\$50)               | \$50             | 0.00%                                    | 82.86%                                | (\$29)              | (\$21)                  | (\$29)          | (\$35)                |
| 42381       | NSF CHECKS-RETURNED CHECK      | \$0                   | \$0                  | \$0             | \$0                  | \$0              | 0.00%                                    | #DIV/0!                               | \$0                 | \$0                     | \$0             | \$0                   |
| 42384       | OTHER REVENUE                  | \$40,000              | \$40,000             | \$2,539         | \$2,539              | \$37,461         | 6.35%                                    | 3.96%                                 | \$1,585             | \$954                   | \$1,585         | \$40,000              |
| 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                  | \$435           | \$435                | (\$435)          | 0.00%                                    | 0.00%                                 | \$667               | (\$232)                 | \$667           | \$0                   |
| 42982       | LICENSES - SANTA CRUZ          | \$0                   | \$0                  | \$3,598         | \$3,598              | (\$3,598)        | 0.00%                                    | 0.00%                                 | \$4,391             | (\$793)                 | \$4,391         | \$0                   |
| 42983       | LICENSES- SCOTTS VALLEY        | \$0                   | \$0                  | \$825           | \$825                | (\$825)          | 0.00%                                    | 0.00%                                 | \$1,287             | (\$462)                 | \$1,287         | \$0                   |
| 42984       | LICENSES- COUNTY               | \$0                   | \$0                  | \$10,671        | \$10,671             | (\$10,671)       | 0.00%                                    | 0.00%                                 | \$13,031            | (\$2,360)               | \$13,031        | \$0                   |
| 42986       | LICENSES- WATSONVILLE          | \$0                   | \$0                  | \$1,751         | \$1,751              | (\$1,751)        | 0.00%                                    | 0.00%                                 | \$1,990             | (\$239)                 | \$1,990         | \$0                   |
| 40100-42500 | REVENUES                       | \$4,287,606           | \$4,287,606          | \$595,808       | \$595,808            | \$3,691,798      | 13.90%                                   | 15.73%                                | \$689,443           | (\$93,635)              | \$689,443       | \$4,382,289           |

### **Regular Agenda Item 6.3**

TO Santa Cruz County Animal Shelter Board of Directors  
FROM: Melanie Sobel, General Manager  
DATE: August 9, 2021  
SUBJECT: Consider and approve report on audit of Santa Cruz County Animal Shelter for the year ended June 30, 2020

Recommendation:

Consider and approve report on audit of Santa Cruz County Animal Shelter for the year ended June 30, 2020

**SANTA CRUZ COUNTY  
ANIMAL SHELTER  
AUDIT REPORT  
YEAR ENDED JUNE 30, 2020**

**SANTA CRUZ COUNTY ANIMAL SHELTER**  
**June 30, 2020**

**Table of Contents**

|  | <u>Page(s)</u> |
|--|----------------|
| INDEPENDENT AUDITORS' REPORT   | 1-3            |
| MANAGEMENT'S DISCUSSION AND ANALYSIS<br>(Required Supplementary Information)   | 4-9            |
| BASIC FINANCIAL STATEMENTS   |                |
| Government-wide Financial Statements   |                |
| Statement of Net Position  | 10             |
| Statement of Activities  | 11             |
| Fund Financial Statements  |                |
| Governmental Fund  |                |
| Balance Sheet  | 12             |
| Reconciliation of the Governmental Fund Balance Sheet to the<br>Government-wide Statement of Net Position - Governmental Activities  | 13             |
| Statement of Revenues, Expenditures and Changes in Fund Balances   | 14             |
| Reconciliation of the Governmental Fund Statement of Revenues,<br>Expenditures and Changes in Fund Balances to the Government-wide<br>Statement of Activities - Governmental Activities  | 15             |
| Notes to the Basic Financial Statements  | 16-29          |
| REQUIRED SUPPLEMENTARY INFORMATION (Other than MD&A)   |                |
| Budgetary Comparison Schedule – General Fund   | 30             |
| Schedule of Changes in Net Pension Liability and Related Ratios  | 31             |
| Schedule of Changes in Total OPEB Liability and Related Ratios   | 32             |
| Schedule of Plan Contribution - Pension  | 33             |
| Schedule of Plan Contribution - OPEB   | 34             |
| INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER<br>FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS<br>BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN<br>ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i> | 35-36          |
| GENERAL INFORMATION  | 37             |
| SCHEDULE OF INSURANCE COVERAGE   | 38             |

## INDEPENDENT AUDITORS' 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, major fund and the remaining fund information of the Santa Cruz County Animal Shelter (the "Shelter") as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Shelter's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our 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, major fund and the remaining fund information of the Santa Cruz County Animal Shelter, as of June 30, 2020, 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, budgetary comparison information, schedule of changes in net pension and OPEB liabilities and related ratios, schedule of plan contributions for both pension and OPEB on pages 4-9, 30-34, 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 are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 24, 2021, 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 the Santa Cruz County Animal 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.

*Harold Kinoshita*  
Kinoshita, CPA  
San Jose, California  
March 24, 2021

**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, 2020**

This section of the Santa Cruz County Animal Shelter's (the Shelter) audit report presents a discussion and analysis of the Shelter's financial performance during the fiscal year ended June 30, 2020. Please read it in conjunction with the Shelter's basic financial statements following this section.

**OVERVIEW OF THE 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, deferred outflows of resources and liabilities, deferred inflows of resources 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 pension and OPEB expenses and 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 Statements**

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.

**SANTA CRUZ COUNTY ANIMAL SHELTER  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED JUNE 30, 2020**

*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.

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 two (2) governmental funds, the general fund and the nonmajor capital project fund. The general fund is the general operating fund of the Shelter. It is used to account for all financial resources. The capital project fund is a restricted fund coming from revenue from the use of money and property for the Shelter's special project endeavor.

**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, schedule of changes in net pension and OPEB liabilities and related ratios, schedule of plan contributions -- pension and OPEB.

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, 2020**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

**Net Position**

|                                  | <u>Governmental Activities</u> |                       |                   |
|----------------------------------|--------------------------------|-----------------------|-------------------|
|                                  | <u>2020</u>                    | <u>2019</u>           | <u>Variance %</u> |
| Assets:                          |                                |                       |                   |
| Current and other assets         | \$ 2,175,461                   | \$ 2,161,193          | 0.66              |
| Capital assets, net              | <u>60,510</u>                  | <u>20,128</u>         | 200.63            |
| Total assets                     | <u>2,235,971</u>               | <u>2,181,321</u>      | 2.51              |
| <br>                             |                                |                       |                   |
| Deferred Outflows of Resources   | <u>1,255,082</u>               | <u>841,518</u>        | 49.14             |
| <br>                             |                                |                       |                   |
| Liabilities:                     |                                |                       |                   |
| Current and other liabilities    | 392,485                        | 391,164               | 0.34              |
| Long-term liabilities            | <u>4,427,630</u>               | <u>4,150,225</u>      | 6.68              |
| Total liabilities                | <u>4,820,115</u>               | <u>4,541,389</u>      | 6.14              |
| <br>                             |                                |                       |                   |
| Deferred Inflows of Resources    | <u>514,172</u>                 | <u>263,827</u>        | 94.89             |
| <br>                             |                                |                       |                   |
| Net Position:                    |                                |                       |                   |
| Net investment in capital assets | 60,510                         | 20,128                | 200.63            |
| Unrestricted                     | <u>(1,903,744)</u>             | <u>(1,802,505)</u>    | 5.62              |
| Total net position               | <u>\$ (1,843,234)</u>          | <u>\$ (1,782,377)</u> | 3.41              |

**Analysis of Net Position**

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, 2020, the Shelter's showed a negative net position due to the recognition of changes in net pension and OPEB liabilities in compliance with the requirements of GASB Statement No. 68 and 75, respectively. The Shelter's net position is negative \$1,843,234.

**SANTA CRUZ COUNTY ANIMAL SHELTER  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED JUNE 30, 2020**

**Change in Net Position**

| <b>Revenues</b>                      | <u>Governmental Activities</u> |                       |                      |          |
|--------------------------------------|--------------------------------|-----------------------|----------------------|----------|
|                                      | <u>2020</u>                    | <u>2019</u>           | <u>Dollar change</u> | <u>%</u> |
| Program Revenues:                    |                                |                       |                      |          |
| Fees, fines and charges for services | \$ 3,910,338                   | \$ 3,832,993          | \$ 77,345            | 2.02     |
| General Revenues:                    |                                |                       |                      |          |
| Interest and investment income       | 45,653                         | 78,466                | (32,813)             | (41.82)  |
| Miscellaneous                        | 548,318                        | 389,542               | 158,776              | 40.76    |
| Total revenues                       | <u>4,504,309</u>               | <u>4,301,001</u>      | <u>203,308</u>       | 4.73     |
| Expenses:                            |                                |                       |                      |          |
| Governmental activities              | 4,565,166                      | 4,760,163             | (194,997)            | (4.10)   |
| Total expenses                       | <u>4,565,166</u>               | <u>4,760,163</u>      | <u>(194,997)</u>     | (4.10)   |
| Change in net position               | (60,857)                       | (459,162)             | 398,305              | (86.75)  |
| Net position, beginning of year      | <u>(1,782,377)</u>             | <u>(1,323,215)</u>    | <u>(459,162)</u>     | 34.70    |
| Net position, end of year            | <u>\$ (1,843,234)</u>          | <u>\$ (1,782,377)</u> | <u>\$ (60,857)</u>   | 3.41     |

**Analysis of Change in Net Position**

The Shelter's net position decreased by \$60,857 during the current fiscal year. This was due to increased expenditures (i.e., pension and OPEB expenses) during the year.

**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.

**SANTA CRUZ COUNTY ANIMAL SHELTER  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED JUNE 30, 2020**

At June 30, 2020, the Shelter's governmental fund reported an ending fund balance of \$1,782,976, an increase of \$12,947 in comparison with the prior year. Revenues for governmental funds totaled \$4,504,309, which represents an increase of \$203,308, or 4.73%, from fiscal year 2018-2019. Expenditures for governmental functions totaling \$4,491,362 increased by \$94,460, or 2.15%, from fiscal year 2018-19. In the fiscal year 2019-2020, revenues exceeded expenditures for governmental functions by \$12,947.

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

| <b>Governmental Funds</b>                 |                     |                   |                     |                   |                            |                    |
|---|---------------------|-------------------|---------------------|-------------------|----------------------------|--------------------|
|   | <u>2020</u>         |                   | <u>2019</u>         |                   | <u>Increase/(Decrease)</u> |                    |
| <u>Revenue by Source</u>                  | <u>Amount</u>       | <u>% of Total</u> | <u>Amount</u>       | <u>% of Total</u> | <u>Amount</u>              | <u>% of Change</u> |
| Licenses and permits                      | \$ 301,588          | 6.70              | \$ 295,344          | 6.87              | \$ 6,244                   | 2.11               |
| Revenue from use of<br>money and property | 45,653              | 1.02              | 50,336              | 1.17              | (4,683)                    | (9.30)             |
| Member contributions                      | 3,191,421           | 70.85             | 2,972,305           | 69.11             | 219,116                    | 7.37               |
| Charges for services                      | 417,329             | 9.27              | 473,128             | 11.00             | (55,799)                   | (11.79)            |
| Other revenues                            | 548,318             | 12.17             | 509,888             | 11.86             | 38,430                     | 7.54               |
| <b>Total</b>                              | <b>4,504,309</b>    | <b>100.00</b>     | <b>4,301,001</b>    | <b>100.00</b>     | <b>203,308</b>             | <b>4.73</b>        |
| <br>                                      |                     |                   |                     |                   |                            |                    |
| <u>Expenditures by Source</u>             |                     |                   |                     |                   |                            |                    |
| Salaries and benefits                     | 3,271,242           | 72.83             | 2,990,422           | 68.01             | 280,820                    | 9.39               |
| Services and supplies                     | 1,084,442           | 24.15             | 1,214,852           | 27.38             | (130,410)                  | (10.73)            |
| Other charges                             | 135,678             | 3.02              | 191,628             | 4.36              | (55,950)                   | (29.20)            |
| <b>Total</b>                              | <b>\$ 4,491,362</b> | <b>100.00</b>     | <b>\$ 4,396,902</b> | <b>100.00</b>     | <b>\$ 94,460</b>           | <b>2.15</b>        |

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

- Member contributions increased by \$219,116, mainly due to a 4% plus \$100,000 increase in JPA member contributions approved by the Board.
- Charges for services decreased by \$55,799, due to the Shelter's limiting services during the COVID-19 pandemic.

**FINANCIAL ANALYSIS OF THE SHELTER'S FUNDS (continued)**

- Salaries and benefits increased by \$280,820 or 9.39% due to a 2.75% COLA increase for the General Representation Unit and an increase in extra help employees.
- Services and supplies decreased by \$130,410 or 29.20% due to reduction of contract and veterinarian positions.

**SANTA CRUZ COUNTY ANIMAL SHELTER  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED JUNE 30, 2020**

**CAPITAL ASSETS**

The Shelter's net capital assets for its governmental activities as of June 30, 2020 is \$60,510. 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:

|                               | 2020             | 2019             | Increase/<br>(Decrease)<br>% of Change |
|-------------------------------|------------------|------------------|--|
| Equipment                     | \$ 44,905        | \$ 31,965        | 40.48                                  |
| Vehicles                      | 269,662          | 237,188          | 13.69                                  |
| Less accumulated depreciation | (254,057)        | (249,025)        | 2.02                                   |
| Net capital assets            | <u>\$ 60,510</u> | <u>\$ 20,128</u> | 0.00                                   |

Depreciation for the year is \$5,032. Additional information on the Shelter's capital assets can be found in Note 4 on page 20.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

The Shelter is funded by member contributions and fees paid by the general public. Member contributions totaled \$3,191,421 in fiscal year 2019-2020 and will be decreased by \$319,142, a 10% decrease. Total member contributions for fiscal year 2020-2021 will be \$2,872,279.

Total budgetary expenditures are expected to decrease in fiscal year 2020-2021 compared to the previous year, as audited, by \$154,187 which represents a 3.43% increase. The decrease in expenditures is substantially the result of a projected decrease in salaries and benefits.

Anticipated budgeted revenues for fiscal year 2020-2021 of \$4,018,279 indicate a decrease by 10.79% from fiscal year 2019-2020 audited revenues of \$4,504,309. The decrease in revenue is primarily due to a projected decrease in member contributions.

**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, 2020**

|   | <u>Governmental<br/>Activities</u> |
|---|------------------------------------|
| <b><u>ASSETS</u></b>                                |                                    |
| Cash  | \$ 2,112,084                       |
| Accounts receivable                                 | 63,377                             |
| Capital assets, net                                 | <u>60,510</u>                      |
| Total assets  | <u>2,235,971</u>                   |
| <br><b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>    |                                    |
| Deferred Outflows of resources - related to Pension | 1,205,507                          |
| Deferred Outflows of resources - related to OPEB    | <u>49,575</u>                      |
| Total deferred outflows of resources                | <u>1,255,082</u>                   |
| Total assets and deferred outflows of resources     | <u>3,491,053</u>                   |
| <br><b><u>LIABILITIES</u></b>                       |                                    |
| Current liabilities                                 |                                    |
| Accounts payable - Claims                           | 28,745                             |
| Accounts payable - Payroll                          | 27,901                             |
| Donations   | 335,534                            |
| Stale dated warrants                                | <u>305</u>                         |
| Total current liabilities                           | <u>392,485</u>                     |
| Non-current liabilities                             |                                    |
| Compensated absences                                | 235,678                            |
| Net OPEB liability                                  | 835,189                            |
| Net pension liability                               | <u>3,356,763</u>                   |
| Total non-current liabilities                       | <u>4,427,630</u>                   |
| Total liabilities                                   | <u>4,820,115</u>                   |
| <br><b><u>DEFERRED INFLOWS OF RESOURCES</u></b>     |                                    |
| Deferred Inflows of resources - related to Pension  | 305,351                            |
| Deferred Inflows of resources - related to OPEB     | <u>208,821</u>                     |
| Total deferred inflows of resources                 | <u>514,172</u>                     |
| Total liabilities and deferred inflow of resources  | <u>5,334,287</u>                   |
| <br><b><u>NET POSITION</u></b>                      |                                    |
| Net investment in capital assets                    | 60,510                             |
| Unrestricted  | <u>(1,903,744)</u>                 |
| Total net position                                  | <u>\$ (1,843,234)</u>              |

*The accompanying notes to the basic financial statements are an integral part of this statement.*

**SANTA CRUZ COUNTY ANIMAL SHELTER**  
**Statement of Activities**  
**Year Ended June 30, 2020**

|   |                              |
|---|------------------------------|
| <u>Functions/Programs</u>                         |                              |
| Governmental activities                           |                              |
| General government                                | \$ <u>4,565,166</u>          |
| Total Governmental Activities                     | <u>4,565,166</u>             |
| <u>Program Revenues</u>                           |                              |
| Fees, fines, memberships and charges for services | <u>3,910,338</u>             |
| Total Program Revenues                            | <u>3,910,338</u>             |
| <u>General Revenues</u>                           |                              |
| Interest and investment income                    | 45,653                       |
| Miscellaneous                                     | <u>548,318</u>               |
| Total General Revenues                            | <u>593,971</u>               |
| Change in Net Position                            | (60,857)                     |
| Net Position, Beginning                           | <u>(1,782,377)</u>           |
| Net Position, Ending                              | \$ <u><u>(1,843,234)</u></u> |

*The accompanying notes to the basic financial statements are an integral part of this statement.*

**Basic Financial Statements –  
Fund Financial Statements**

**SANTA CRUZ COUNTY ANIMAL SHELTER**  
**Balance Sheet - Governmental Fund**  
**June 30, 2020**

|  | <b>General<br/>Fund</b> | <b>Nonmajor<br/>Capital Project<br/>Fund</b> | <b>Total</b>            |
|--|-------------------------|--|-------------------------|
| <b><u>ASSETS</u></b>   |                         |  |                         |
| Cash   | \$ 1,776,919            | \$ 335,165                                   | \$ 2,112,084            |
| Accounts receivable  | <u>63,377</u>           | <u>-</u>                                     | <u>63,377</u>           |
| <br>Total assets   | <br><u>1,840,296</u>    | <br><u>335,165</u>                           | <br><u>2,175,461</u>    |
| <b><u>LIABILITIES AND FUND BALANCE</u></b>                           |                         |  |                         |
| Liabilities:   |                         |  |                         |
| Accounts payable - Claims  | 25,009                  | 3,736  | 28,745                  |
| Accounts payable - Payroll   | 27,901                  | -  | 27,901                  |
| Donations  | 335,534                 | -  | 335,534                 |
| Stale dated warrants   | <u>305</u>              | <u>-</u>                                     | <u>305</u>              |
| <br>Total liabilities  | <br><u>388,749</u>      | <br><u>3,736</u>                             | <br><u>392,485</u>      |
| Fund Balances:   |                         |  |                         |
| Nonspendable:  |                         |  |                         |
| Imprest cash   | 900                     | -  | 900                     |
| Assigned to:   |                         |  |                         |
| B Jean Adams Trust   | 472,501                 | -  | 472,501                 |
| Eliminate projected budgetary deficit in<br>subsequent year's budget | 318,896                 | -  | 318,896                 |
| Restricted   | -                       | 331,429                                      | 331,429                 |
| Unassigned   | <u>659,250</u>          | <u>-</u>                                     | <u>659,250</u>          |
| <br>Total fund balance   | <br><u>1,451,547</u>    | <br><u>331,429</u>                           | <br><u>1,782,976</u>    |
| <br>Total liabilities and fund balance                               | <br><u>\$ 1,840,296</u> | <br><u>\$ 335,165</u>                        | <br><u>\$ 2,175,461</u> |

*The accompanying notes to the basic financial statements are an integral part of this statement.*

**SANTA CRUZ COUNTY ANIMAL SHELTER**  
**Reconciliation of the Governmental Fund Balance Sheet to the**  
**Government-wide Statement of Net Position - Governmental Activities**  
**June 30, 2020**

|   |                    |                              |
|---|--------------------|------------------------------|
| <b>Fund Balance - Total Governmental Fund</b>   |                    | <b>\$ 1,782,976</b>          |
| Amounts to be reported for governmental activities in the Statement of Net Position are different because:  |                    |                              |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.  |                    |                              |
| Capital assets, net   |                    | 60,510                       |
| Deferred outflows of resources are applicable to future periods and, therefore, are not reported in the funds   |                    |                              |
| Deferred outflow of resources - Pension   | 1,205,507          |                              |
| Deferred outflow of resources - OPEB  | <u>49,575</u>      | 1,255,082                    |
| Deferred inflows of resources are applicable to future periods and, therefore, are not reported in the funds  |                    |                              |
| Deferred inflow of resources - Pension  | (305,351)          |                              |
| Deferred inflow of resources - OPEB   | <u>(208,821)</u>   | (514,172)                    |
| Long-term liabilities were not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long term liabilities at the end of the year consist of: |                    |                              |
| Compensated absences  | (235,678)          |                              |
| OPEB liability  | (835,189)          |                              |
| Net pension liability   | <u>(3,356,763)</u> | <u>(4,427,630)</u>           |
| <b>Net Position of Governmental Activities</b>  |                    | <b>\$ <u>(1,843,234)</u></b> |

*The accompanying notes to the basic financial statements are an integral part of this statement.*

**SANTA CRUZ COUNTY ANIMAL SHELTER**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**Year Ended June 30, 2020**

|  | <b>General<br/>Fund</b> | <b>Capital<br/>Projects Fund</b> | <b>Total</b> |
|--|-------------------------|----------------------------------|--------------|
| <b><u>REVENUES</u></b>                       |                         |                                  |              |
| Licenses and permits                         | \$ 301,588              | \$ -                             | \$ 301,588   |
| Revenue from use of money and property       | 39,193                  | 6,460                            | 45,653       |
| Member contributions                         | 3,191,421               | -                                | 3,191,421    |
| Charges for services                         | 417,329                 | -                                | 417,329      |
| Other  | 548,318                 | -                                | 548,318      |
|  | 4,497,849               | 6,460                            | 4,504,309    |
| <b><u>EXPENDITURES</u></b>                   |                         |                                  |              |
| Salaries and benefits                        | 3,271,242               | -                                | 3,271,242    |
| Services and supplies                        | 1,061,633               | 22,809                           | 1,084,442    |
| Other charges                                | 135,678                 | -                                | 135,678      |
|  | 4,468,553               | 22,809                           | 4,491,362    |
| Excess of Revenues Over Expenditures         | 29,296                  | (16,349)                         | 12,947       |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b> |                         |                                  |              |
| Transfer In                                  | -                       | 100,000                          | 100,000      |
| Transfer out                                 | (100,000)               | -                                | (100,000)    |
| Total other financing sources (uses)         | (100,000)               | 100,000                          | -            |
| Net change in fund balance                   | (70,704)                | 83,651                           | 12,947       |
| Fund balance, beginning                      | 1,522,251               | 247,778                          | 1,770,029    |
| Fund balance, ending                         | \$ 1,451,547            | \$ 331,429                       | \$ 1,782,976 |

*The accompanying notes to basic financial statements are an integral part of this statement.*

**SANTA CRUZ COUNTY ANIMAL SHELTER**  
**Reconciliation of the Governmental Fund Statement of Revenues,**  
**Expenditures and Changes in Fund Balances to the Government-wide**  
**Statement of Activities - Governmental Activities**  
**Year Ended June 30, 2020**

**Net Change in Fund Balance** \$ 12,947

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds reported capital outlay as expenditures.

However, in the Statement of Activities, the cost of those assets was allocated over their estimated useful lives and reported as depreciation expense.

|  |                   |        |
|--|-------------------|--------|
| Expenditures for capital assets                  | \$ 45,414         |        |
| Less current year depreciation net of adjustment | \$ <u>(5,032)</u> | 40,382 |

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 | 38,064          |                  |
| OPEB expenses                  | (114,059)       |                  |
| Pension expenses               | <u>(38,191)</u> | <u>(114,186)</u> |

**Change in Net Position of Governmental Activities** \$ (60,857)

*The accompanying notes to the basic financial statements are an integral part of this statement.*

**Basic Financial Statements –  
Notes to the Basic Financial Statements**

**SANTA CRUZ COUNTY ANIMAL SHELTER  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**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 member 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.

**SANTA CRUZ COUNTY ANIMAL SHELTER  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

*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. The Shelter has no proprietary or fiduciary funds, only governmental funds. Therefore, only one statement is prepared.

The Shelter reports two (2) governmental fund, the General Fund and 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.

Capital Project Fund – is used to account for the construction or acquisition of capital assets such as land, construction-in-progress, buildings and improvements, improvements other than buildings, and infrastructure. Revenues are provided by the parties to 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 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.

**SANTA CRUZ COUNTY ANIMAL SHELTER  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

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.

**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 |
|------------------------|------------|

**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.

1  
**SANTA CRUZ COUNTY ANIMAL SHELTER  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

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 30<sup>th</sup>. 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.

**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, 2020, the unrealized losses applicable to the Shelter are considered to be immaterial and, therefore, no adjustments have been made to the financial statements.

**SANTA CRUZ COUNTY ANIMAL SHELTER  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**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, 2020, the liability for compensated absences included \$214,610 of vacation pay, \$15,564 of vested sick leave, and \$5,504 of administrative pay for a total of \$235,678.

**NOTE 4. CAPITAL ASSETS**

The following is a summary of capital assets activity for the Shelter for the fiscal year ended June 30, 2020:

|   | Balance<br>6/30/19 | Additions | Deletions/<br>Transfers | Balance<br>6/30/20 |
|---|--------------------|-----------|-------------------------|--------------------|
| Capital assets, being depreciated               |                    |           |                         |                    |
| Equipment                                       | \$ 269,153         | \$ 45,414 | \$ -                    | \$ 314,567         |
| Less accumulated depreciation for               |                    |           |                         |                    |
| Equipment                                       | (249,025)          | (5,032)   | -                       | (254,057)          |
| Total capital assets, being<br>depreciated, net | 20,128             | 40,382    | -                       | 60,510             |
| Capital assets, not being depreciated           | -                  | -         | -                       | -                  |
| Total capital assets, net                       | \$ 20,128          | \$ 40,382 | \$ -                    | \$ 60,510          |

Depreciation for the year is \$5,032.

**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, 2020:

|                       | Balance<br>6/30/19 | Additions/<br>(Deletions) | Balance<br>6/30/20 | Current<br>Portion | Long-Term<br>Portion |
|-----------------------|--------------------|---------------------------|--------------------|--------------------|----------------------|
| Compensated absences  | \$ 273,742         | \$ (38,064)               | \$ 235,678         | \$ -               | \$ 235,678           |
| Net OPEB obligations  | 806,855            | 28,334                    | 835,189            |                    | 835,189              |
| Net pension liability | 3,069,628          | 287,135                   | 3,356,763          | -                  | 3,356,763            |
| Totals                | \$ 4,150,225       | \$ 277,405                | \$ 4,427,630       | \$ -               | \$ 4,427,630         |

**SANTA CRUZ COUNTY ANIMAL SHELTER  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**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, 2020 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, 2019. 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](http://www.calpers.ca.gov).

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

|                    |                               |
|--------------------|-------------------------------|
| Reporting Date     | June 30, 2020                 |
| Measurement Date   | June 30, 2019                 |
| Measurement Period | July 1, 2018 to June 30, 2019 |
| Valuation Date     | June 30, 2018                 |

**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 to several reasons. For example, for accounting valuation, CalPERS must keep items such as deficiency reserves and fiduciary self – insurance included as assets. These amounts are excluded for the rate setting purposes in your funding actuarial valuation.

**SANTA CRUZ COUNTY ANIMAL SHELTER  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**B. Changes in the Net Pension Liability**

The following table shows the changes in net pension liability recognized over the measurement period (presented at **0.8083%**, which is the County of Santa Cruz' calculation of the Shelter's proportional share).

|   | Increase(Decrease)             |                                    |  |
|---|--------------------------------|------------------------------------|--|
|   | Total Pension Liability<br>(a) | Plan Fiduciary Net Position<br>(b) | Net Pension Liability/(Asset)<br>(c) = (a) - (b) |
| Balance at: 6/30/18 (VD)  | \$10,540,479                   | \$7,470,852                        | \$3,069,627                                      |
| Changes Recognized for the Measurement Period                   |                                |                                    |  |
| • Service Cost  | 207,219                        |                                    | 207,219  |
| • Interest on the Total Pension Liability                       | 755,234                        |                                    | 755,234  |
| • Changes of Benefit Terms                                      | -                              |                                    | -  |
| • Difference between Expected and Actual Experience             | 185,828                        |                                    | 185,828  |
| • Change of Assumptions   | -                              |                                    | (65,865)   |
| • Plan to Plan Resource Movement                                |                                | -                                  | -  |
| • Contributions from the Employers                              |                                | 286,900                            | (286,900)  |
| • Contributions from Employees                                  |                                | 94,248                             | (94,248)   |
| • Net Investment Income <sup>1</sup>                            |                                | 485,312                            | (485,412)  |
| • Benefit Payments, including Refunds of Employee Contributions | (534,404)                      | ( 534,404)                         | -  |
| • Other Miscellaneous income (expense) A                        |                                | 17                                 | (17)   |
| • Administrative Expenses                                       |                                | (5,332)                            | 5,332  |
| Net Changes during 2018-19                                      | 613,877                        | 326,741                            | 287,136  |
| Balance at: 6/30/19 (MD)  | \$11,154,536                   | \$7,797,593                        | \$3,356,763                                      |

<sup>1</sup> During fiscal year 2017-18 as a result of GASB 75, CalPERS reported its proportionate share of activity related to postemployment benefits for participation in the State of California's agent OPEB plan. Accordingly, CalPERS recorded a one-time expense as a result of the adoption of GASB 75. Additionally, CalPERS employee participate in various State of California agent pension plans and during fiscal year 2017-18, CalPERS recorded a correction to previously reported financial statements to properly reflect its proportionate share of activity related to pensions in accordance with GASB No. 68, Accounting and Financial Reporting for Pensions (GASB 68).

**SANTA CRUZ COUNTY ANIMAL SHELTER  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

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

For the measurement period ending June 30, 2019 (the measurement date), the Shelter incurred a total pension expense of \$38,191 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, 2019, the Shelter has deferred outflows and deferred inflows of resources related to pensions as follows:

|  | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|--------------------------------|-------------------------------|
| Change in assumptions  | \$17,496                       | (\$23,372)                    |
| Difference between Expected and Actual Experience                                | 158,550                        | -                             |
| Net difference between Projected And Actual Earnings on Pension Plan Investments | -                              | (\$34,196)                    |
| Total  | \$176,046                      | (\$57,568)                    |

The amounts above are net of outflows and inflows recognized in the 2017-2018 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 Ended June 30: | Deferred Outflows/(Inflows) of Resources |
|-----------------------------------|--|
| 2020                              | \$115,732                                |
| 2021                              | (1,697)                                  |
| 2022                              | (4,009)                                  |
| 2023                              | 8,453                                    |
| 2024                              | -  |
| Thereafter                        |  |

The Shelter's employer contributions for the year ending June 30, 2020 is \$456,352.

**SANTA CRUZ COUNTY ANIMAL SHELTER  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED JUNE 30, 2020**

**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, 2020, are as follows:

| <u>Year Ending June 30,</u> | <u>Amount</u>       |
|-----------------------------|---------------------|
| 2021                        | \$ 197,669          |
| 2022                        | 197,669             |
| 2023                        | 197,669             |
| 2024                        | 197,669             |
| 2025                        | 197,669             |
| 2026-2030                   | 890,676             |
| 2031-2035                   | 988,345             |
| 2036-2038                   | 790,676             |
| <b>Total</b>                | <b>\$ 3,658,042</b> |

**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, 2020, are summarized below:

|                             |                   |
|-----------------------------|-------------------|
| Data processing services    | \$ 82,320         |
| Telecommunications services | 49,154            |
| <b>Department total</b>     | <b>\$ 131,474</b> |

**SANTA CRUZ COUNTY ANIMAL SHELTER  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 8. RELATED PARTY TRANSACTIONS - Continued**

The County of Santa Cruz General Services Department provides the Shelter with facilities maintenance services, and service center items. The charges for performing those functions for the year ended June 30, 2020, are summarized below:

|                                 |                  |
|---------------------------------|------------------|
| Facilities maintenance services | \$ 12,477        |
| Department total                | <u>\$ 12,477</u> |

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, 2020, were \$8,780.

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, 2020, 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, 2020, amounted to \$103,204.

**NOTE 9. OTHER POST EMPLOYMENT BENEFITS (OPEB)**

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, 2020                 |
| Measurement Date   | June 30, 2019                 |
| Measurement Period | July 1, 2018 to June 30, 2019 |
| Valuation Date     | June 30, 2019                 |

**Plan Description:** Employees of the Shelter who retire through CalPERS, their spouse, and eligible dependents may receive health plan coverage through the Public Employee's Medical and 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' regulation 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.

**SANTA CRUZ COUNTY ANIMAL SHELTER  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 9. OTHER POST EMPLOYMENT BENEFITS (OPEB) - Continued**

**Eligibility:** All of the Shelter's employee 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 number of participants in the Plans are as follows:

| <u>Participants as of January 1, 2017 *</u> | <u>Total</u> |
|---|--------------|
| Active employees                            | 30           |
| Inactive currently receiving benefits       | <u>1</u>     |
|   | <u>31</u>    |

Most recent information available as reported by the County.

**Contribution:** The annual contribution is based on the actuarially determined contribution. For the fiscal year ended June 30, 2020, the Shelter's contributions were \$4,548.

**Change in Total OPEB liability:** Following table shows the change in total OPEB liability during the measurement period June 30, 2019:

| <u>Measurement Period</u>                     | <u>Total OPEB Liability</u> |
|---|-----------------------------|
| Total OPEB Liability - beginning              | <u>\$806,855</u>            |
| Service Cost                                  | 97,158                      |
| Interest                                      | 32,640                      |
| Assumption changes                            | 54,082                      |
| Difference b/w expected and actual experience | (150,848)                   |
| Benefit payment                               | <u>(4,698)</u>              |
| Changes in total OPEB Liability               | <u>28,334</u>               |
| Total OPEB Liability - ending                 | <u>\$835,189</u>            |

**Net OPEB Liability:** The Shelter's net OPEB liability was measured as of June 30, 2019 and total OPEB liability used to calculate the NET OPB used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2019 that was rolled forward to determine the June 30, 2019 total OPEB liability, based on the following actuarial methods and assumptions.

**SANTA CRUZ COUNTY ANIMAL SHELTER  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 9. OTHER POST EMPLOYMENT BENEFITS (OPEB) - Continued**

| <u>Actuarial Assumption</u>                    | <u>June 30, 2019 Measurement Date</u>  |
|--|--|
| Actuarial valuation date                       | June 30, 2019  |
| Contribution Policy                            | No pre-funding   |
| Discount rate                                  | 3.13% at June 30, 2019<br>(Fidelity Municipal GO AA 20 year bond index)        |
|  | 3.62% at June 30, 2018<br>(Fidelity Municipal GO AA 20 year bond index)        |
| General Inflation                              | 2.75% annually   |
| Mortality, Retirement, Disability, Termination | CalPERS 1997-2015 Experience Study   |
| Mortality Improvement                          | Post-retirement mortality projected fully<br>generational with Scale MP – 2019 |

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

|  |  |
|--|--|
| <b>Salary Increases</b>                    | Aggregate – 3% annually<br>Merit – CalPERS 1997-2015 Experience Study  |
| <b>Medical Trend</b>                       | Non-Medicare – 7.5% for 2021, decreasing to an<br>ultimate rate of 4.0% in 2076<br>Medicare – 6.3% for 2021, decreasing to an<br>ultimate rate of 4.0% in 2076 |
| <b>PEMHCA Minimum Increase</b>             | 4.25% annually   |
| <b>Cap Increase</b>                        | 0% annually  |
| <b>Healthcare Participation for Future</b> | Currently covered: 90%   |
| <b>Retirees</b>                            | Currently waived: 50%  |

**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 plans fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Thereafter, 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.

**SANTA CRUZ COUNTY ANIMAL SHELTER  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 9. OTHER POST EMPLOYMENT BENEFITS (OPEB) - Continued**

*Sensitivity of Liabilities to Changes in the Discount Rate and Healthcare Trend Rate:* The discount rate used for the fiscal year end 2020 is 3.13%. The impact on total OPEB liability of a 1% increase or decrease in these assumptions is shown in the chart below.

|                       | 2.13%<br>(1% Decrease) | 3.13%<br>(Current Rate) | 4.13%<br>(1% Increase) |
|-----------------------|------------------------|-------------------------|------------------------|
| Discount rate         |                        |                         |                        |
| Total OPEB liability  | <u>\$990,939</u>       | <u>\$835,189</u>        | <u>\$711,173</u>       |
|                       | <u>1% Decrease</u>     | <u>Current Rate</u>     | <u>1% Increase</u>     |
| Healthcare Trend Rate |                        |                         |                        |
| Total OPEB liability  | <u>\$718,117</u>       | <u>\$835,189</u>        | <u>\$1,017,954</u>     |

*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 losses 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, 2020, the Shelter recognized OPEB expense of \$114,059. As of fiscal year ended June 30, 2020, the Shelter reported deferred outflows of resources related to OPEB from the following sources:

|  | Deferred outflow of<br><u>resources</u> | Deferred inflow of<br><u>resources</u> |
|--|---|--|
| Difference between expected and actual experience                        | \$ -                                    | \$ 138,277                             |
| Changes in assumption  | 49,575                                  | 70,544                                 |
| Net difference between projected and actual earnings on plan investments | -                                       | -                                      |
| Employer contributions made subsequent to the measurement date           | <u>4,548</u>                            | <u>-</u>                               |
| Total deferred inflow and outflow  | <u>\$54,123</u>                         | <u>\$208,821</u>                       |

**SANTA CRUZ COUNTY ANIMAL SHELTER  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 9. OTHER POST EMPLOYMENT BENEFITS (OPEB) - Continued**

The \$4,698 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2018 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 related to OPEB will be recognized as expense as follows:

| <u>Year ending June 30,</u> | <u>Deferred Outflows/(Inflows)<br/>Of Resources</u> |
|-----------------------------|---|
| 2020                        | (\$ 7,675)  |
| 2021                        | ( 7,675)  |
| 2022                        | ( 7,675)  |
| 2023                        | ( 7,675)  |
| 2024                        | ( 7,675)  |
| Thereafter                  | ( 39,844)   |

**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, 2020, the County's Plan assets of \$205,184,106 are not recorded in the Shelter's financial statements as they are deposited with a third-party administrator independent of the County and the Shelter.

**Required Supplementary Information**  
**(Other than MD&A)**

**SANTA CRUZ COUNTY ANIMAL SHELTER**  
**Budgetary Comparison Schedule - General Fund**  
**Year Ended June 30, 2020**

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual<br/>Amount</u> | Variance<br>with Final<br>Budget<br>Positive<br>(Negative) |
|---|----------------------------|-------------------------|--------------------------|--|
| <b>Budgetary Balances, Beginning</b>        | \$ 1,039,629               | \$ 1,079,105            | \$ 1,957,200             | \$ 878,095   |
| <b>Resources (Inflows)</b>                  |                            |                         |                          |  |
| Licenses and permits                        | 300,000                    | 300,000                 | 301,588                  | 1,588  |
| Use of money                                | 48,900                     | 48,900                  | 45,653                   | (3,247)  |
| Member contributions                        | 3,191,322                  | 3,191,421               | 3,191,421                | -  |
| Contributions and donations                 | 400,000                    | 434,075                 | 378,152                  | (55,923)   |
| Charges for services                        | 492,100                    | 492,100                 | 417,329                  | (74,771)   |
| Other                                       | <u>108,000</u>             | <u>108,000</u>          | <u>170,166</u>           | <u>62,166</u>  |
| Amounts Available for Appropriation         | <u>4,540,322</u>           | <u>4,574,496</u>        | <u>4,504,309</u>         | <u>(70,187)</u>  |
| <b>Charges to Appropriations (Outflows)</b> |                            |                         |                          |  |
| Salaries and employee benefits              | 3,322,464                  | 3,346,809               | 3,271,242                | 75,567   |
| Services and supplies                       | 1,167,485                  | 1,177,485               | 1,084,442                | 93,043   |
| Other charges                               | 103,206                    | 103,206                 | 135,678                  | (32,472)   |
| Fixed assets                                | 13,241                     | 47,316                  | -                        | 47,316   |
| Appropriations for contingencies            | <u>183,726</u>             | <u>183,726</u>          | <u>-</u>                 | <u>183,726</u>   |
| Total Charges to Appropriations             | <u>4,790,122</u>           | <u>4,858,542</u>        | <u>4,491,362</u>         | <u>367,180</u>   |
| <b>Other Financing Uses (Outflows)</b>      |                            |                         |                          |  |
| Operating transfer out                      | (100,000)                  | (100,000)               | (100,000)                | -  |
| Total Other Financing Uses                  | <u>(100,000)</u>           | <u>(100,000)</u>        | <u>(100,000)</u>         | <u>-</u>   |
| <b>Budgetary Balances, Ending</b>           | <u>\$ 889,829</u>          | <u>\$ 895,059</u>       | <u>\$ 2,070,147</u>      | <u>\$ 440,728</u>  |

**SANTA CRUZ COUNTY ANIMAL SHELTER**  
**Schedule of Changes in Net Pension Liability and Related Ratios**  
**Last Ten (10) Fiscal Years**

| Fiscal year  | 2019-2020     | 2018-2019     | 2017-18       | 2016-17       | 2015-16       | 2014-15       |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| Measurement period ending  | June 30, 2020 | June 30, 2019 | June 30, 2018 | June 30, 2017 | June 30, 2016 | June 30, 2015 |
| <b>TOTAL PENSION LIABILITY</b>   |               |               |               |               |               |               |
| Service Cost   | \$ 207,219    | \$ 204,775    | \$ 197,024    | \$ 176,363    | \$ 176,050    | \$ 189,858    |
| Interest   | 755,234       | 712,671       | 681,304       | 681,587       | 675,250       | 666,828       |
| Changes of Assumptions   | -             | (65,865)      | 542,377       | -             | (158,282)     | -             |
| Differences Between Expected and Actual Experience                             | 185,828       | 88,111        | 43,456        | 34,282        | (123,873)     | -             |
| Benefit Payments, including Refunds of Employee Contributions                  | (534,404)     | (484,006)     | (447,500)     | (436,178)     | (415,339)     | (391,674)     |
| Net Change in Total Pension Liability  | 613,877       | 455,686       | 1,016,661     | 456,054       | 153,806       | 465,012       |
| Total Pension Liability - Beginning  | 10,540,479    | 10,084,795    | 9,068,133     | 9,005,256     | 9,228,595     | 8,991,953     |
| Total Pension Liability - Ending (a)   | \$ 11,154,356 | \$ 10,540,481 | \$ 10,084,794 | \$ 9,461,310  | \$ 9,382,401  | \$ 9,456,965  |
| <b>PLAN FIDUCIARY NET POSITION</b>   |               |               |               |               |               |               |
| Contributions - Employer   | \$ 286,900    | \$ 249,064    | \$ 243,871    | \$ 213,578    | \$ 192,529    | \$ 179,887    |
| Contributions - Employees  | 94,248        | 90,561        | 92,024        | 85,563        | 86,930        | 83,640        |
| Net Investment Income  | 485,312       | 589,542       | 718,252       | 36,540        | 159,395       | 1,093,488     |
| Benefit Payments, including Refunds of Employee Contributions                  | (534,404)     | (484,006)     | (447,419)     | (436,178)     | (415,339)     | (391,674)     |
| Plan to Plan Resource Movement   | -             | 32            | (536)         | 24            | (275)         | -             |
| Administrative Expense   | (5,332)       | (10,997)      | (9,539)       | (4,172)       | (8,028)       | -             |
| Other Miscellaneous income (expense) 1   | 17            | -             | -             | -             | -             | -             |
| Net Change in Fiduciary Net Position   | \$ 326,741    | \$ 413,311    | 596,653       | (104,645)     | 15,212        | 965,341       |
| Plan Fiduciary Net Position - Beginning 2                                      | 7,470,852     | 7,057,542     | 6,460,970     | 6,845,750     | 7,117,242     | 6,328,024     |
| Plan Fiduciary Net Position - Ending (b)                                       | \$ 7,797,593  | \$ 7,470,853  | \$ 7,057,623  | \$ 6,741,105  | \$ 7,132,454  | \$ 7,293,365  |
| Plan Net Pension Liability/(Asset) - Ending (a) - (b)                          | \$ 3,356,763  | \$ 3,069,628  | \$ 3,027,171  | \$ 2,720,205  | \$ 2,249,947  | \$ 2,163,600  |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability     | 69.91%        | 70.88%        | 69.98%        | 71.25%        | 76.02%        | 77.12%        |
| Covered-Employee Payroll   | 1,336,382     | 1,310,557     | 1,257,655     | 1,235,206     | 2,465,809     | 1,352,634     |
| Plan Net Pension Liability/(Asset) as a Percentage of Covered-Employee Payroll | 251.18%       | 234.22%       | 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.

<sup>1</sup> During Fiscal Year 2017-18, as a result of GASB No. 75, Accounting and Financial Reporting for Postemployment Benefit Plans other than Pensions (GASB 75), CalPERS reported its proportionate share of activity related to post employment benefits for participation in the State of California's agent OPEB plan. Accordingly, CalPERS recorded a one-time expense as a result of the adoption of GASB 75.

Additionally, CalPERS employees participate in various State of California agent pension plans and during Fiscal Year 2017-18, CalPERS recorded a correction to reported financial statements to properly reflect its proportionate share of activity related to pension in accordance with GASB No. 68, Accounting and Includes any beginning of year adjustment.

**Notes to Schedule:**

*Benefit Changes:* The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2018 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 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Actuarial

**SANTA CRUZ COUNTY ANIMAL SHELTER**  
**Schedule of Changes in Total OPEB Liability and Related Ratios**  
**For the year ended June 30, 2020**

| Measurement Period                                      | 2020              | 2019              | 2018              |
|---|-------------------|-------------------|-------------------|
| <b>Total OPEB Liability</b>                             |                   |                   |                   |
| Service Cost  | \$ 97,158         | \$ 95,608         | \$ 107,473        |
| Interest  | 32,640            | 28,093            | 22,184            |
| Change of benefit terms                                 | -                 | -                 | -                 |
| Difference between expected and actual experience       | (150,848)         | -                 | -                 |
| Assumptions changes                                     | 54,082            | (8,390)           | (84,486)          |
| Benefit payments  | (4,698)           | (3,930)           | (3,871)           |
| Net changes in total OPEB liability                     | \$ 28,334         | 111,381           | 41,300            |
| Total OPEB Liability - beginning                        | 806,855           | 695,474           | 654,174           |
| <b>Total OPEB Liability - ending</b>                    | <b>\$ 835,189</b> | <b>\$ 806,855</b> | <b>\$ 695,474</b> |
| Covered-Employee Payroll                                | \$ 1,892,915      | \$ 1,827,809      | \$ 1,852,813      |
| Total OPEB liability as a % of covered employee payroll | 44.12%            | 44.14%            | 37.54%            |

**SANTA CRUZ COUNTY ANIMAL SHELTER**  
**Schedule of Plan Contributions - Pension**  
**For the year ended June 30, 2020**

| Fiscal Year <sup>1</sup>  | 2019-2020   | 2018-19     | 2017-18     | 2016-17     | 2015-16     | 2014-15     |
|---|-------------|-------------|-------------|-------------|-------------|-------------|
| Actuarially Determined Contribution <sup>2</sup>                                  | 286,900     | 249,064     | 243,871     | 213,578     | \$ 293,561  | \$ 192,529  |
| Contributions in Relation to the Actuarially Determined Contribution <sup>2</sup> | (286,900)   | (249,064)   | (243,871)   | (213,578)   | (293,561)   | (192,529)   |
| Contribution Deficiency (Excess)  | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        |
| Covered-Employee Payroll <sup>3</sup>   | \$1,336,382 | \$1,852,813 | \$1,257,655 | \$1,235,206 | \$1,336,382 | \$1,352,634 |
| Contributions as a Percentage of Covered-Employee Payroll <sup>3</sup>            | 21.47%      | 13.44%      | 19.39%      | 17.29%      | 21.97%      | 14.23%      |

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

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> Includes one year's payroll growth using 2.75 % payroll assumption for fiscal year ended June 30, 2018-19; 3.00 % payroll assumption for fiscal years ended June 30, 2014-17.

**Notes to Schedule of Plan Contributions:**

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2018-19 were from the June 30, 2016 funding valuation report.

|                            |  |
|----------------------------|--|
| Actuarial Cost Method      | Entry Age Normal   |
| Amortization Method/Period | For details, see June 30, 2016 Funding Valuation Report.   |
| Asset Valuation Method     | Fair Value of Assets. For details, see June 30, 2016 Funding Valuation Report.   |
| Inflation                  | 2.75%  |
| Salary Increases           | Varies by Entry Age and Service  |
| Payroll Growth             | 3.00%  |
| Investment Rate of Return  | 7.375% Net of Pension Plan Investment and Administrative Expenses; includes Inflation.   |
| Retirement Age             | The probabilities of Retirement are based on the 2014 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 Contributions - OPEB**  
**For the year ended June 30, 2020**

| Fiscal Year  | 2019-20      | 2018-19      | 2017-18      |
|--|--------------|--------------|--------------|
| Actuarially Determined Contribution                                  | 4,548        | 4,698        | 3,930        |
| Contributions in Relation to the Actuarially Determined Contribution | (4,548)      | (4,698)      | (3,930)      |
| Contribution Deficiency (Excess)                                     | \$ -         | \$ -         | \$ -         |
| Covered-Employee Payroll   | \$ 1,892,915 | \$ 1,827,809 | \$ 1,852,813 |
| Contributions as a Percentage of Covered-Employee Payroll            | 0.24%        | 0.26%        | 0.21%        |

**Independent Auditors' Report on Internal Control  
Over Financial Reporting and on Compliance and  
Other Matters Based on an Audit of Financial  
Statements Performed in Accordance With  
Government Auditing Standards**



**INDEPENDENT AUDITORS' 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, major fund and the remaining fund information of the Santa Cruz County Animal Shelter (the "Shelter") as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Shelter's basic financial statements, and have issued our report thereon dated March 24, 2021.

**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.

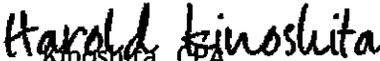
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not 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.

  
Kinoshita, CPA  
San Jose, California  
March 24, 2021

## **General Information**

**SANTA CRUZ COUNTY ANIMAL SHELTER**  
**General Information**  
**Year Ended June 30, 2020**

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 Shelter agreement, shall have representation on the Board. The following were in office June 30, 2020.

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  
Marquis Booth, City of Capitola

Other official at June 30, 2020, was:

Melanie Sobel, General Manager

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.

## **Schedule of Insurance Coverage**

**SANTA CRUZ COUNTY ANIMAL SHELTER**  
**Schedule of Insurance Coverage**  
**Year Ended June 30, 2020**

At June 30, 2020, the Shelter's insurance coverage was as follows:

| <u><b>COVERAGE</b></u>   | <u><b>INSURER</b></u> | <u><b>LIMITS</b></u>   |
|--|-----------------------|--|
| Property Coverage  | SDRMA                 | \$1,000,000,000 per occurrence.<br>Replacement cost for scheduled property |
| Boiler & Machinery   | SDRMA                 | \$100,000,000 per occurrence.<br>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.               |

March 24, 2021

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

We have audited the financial statements of the governmental activities, major fund and remaining fund information of the Santa Cruz County Animal Shelter (the "Shelter") as of and for the year ended June 30, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

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

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

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

*Difficulties Encountered in Performing the Audit*

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

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

*Disagreements with Management*

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

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated March 24, 2021.

*Management Consultations with Other Independent Accountants*

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

*Other Audit Findings or Issues*

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

Other Matters

We applied certain limited procedures to management’s discussion and analysis, budgetary comparison information, schedule of changes in net pension liability and related ratios, schedule of plan contributions and funding progress schedules which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

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

Very truly yours,

*Harold Kinoshita*  
Kinoshita, CPA  
March 24, 2021