



Santa Cruz County Animal Shelter

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Amber Rowland - General Manager

SANTA CRUZ COUNTY ANIMAL SHELTER

BOARD OF DIRECTORS MEETING

August 14, 2023 AT 11:00 AM

Meeting Location: BOS Chambers, 701 Ocean St., Rm. 525, Santa Cruz, CA 95060

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.1 5.1 Approve minutes of the June 12, 2023 Board meeting**
- p.7 5.2 Accept reports of the General Manager and Management Team for June and July 2023**
- p.12 5.3 Accept and file statistics for June and July 2023**
- p.18 5.4 Consider and approve revision of SCCAS Change Fund Policy and Procedure #360**
- p.21 5.5 Accept and approve quarterly report for all claims under \$10,000**
- p.29 5.6 Accept and approve journal entry payments with the County of Santa Cruz**
- p.32 5.7 Accept gifts totaling \$14,196 from the SCCAS Foundation**

6.0 Regular Agenda

- p.33 6.1 General Manager’s oral report**
- p.34 6.2 Consider and approve financial reports for June and July 2023**
- p.43 6.3 Accept and file the Audit Report for Fiscal Year 2021-22.**

7.0 Adjournment to Closed Session

Public Employee Performance Evaluation

[Cal. Govt. Code §54957(b)]

Joint Powers Authority Board’s Performance Evaluation of General Manager

p.100 Correspondence

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 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: Amber Rowland, General Manager
DATE: August 14, 2023
SUBJECT: Approve Minutes of June 12, 2023 Board Meeting

Recommendation:

Approve the minutes from the Santa Cruz County Animal Shelter Board of Directors Meeting held June 12, 2023.

**Santa Cruz County Animal Shelter
Board of Directors Meeting
MINUTES
June 12, 2023 11:00am
In-Person Meeting**

VOTING KEY: A=Ainsworth, B=Bush, Co=Coburn, Cn=Connelly, D=Dally, F=Figueroa, S=Schmidt, V=Vides, W=Walpole

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 Called to Order and Roll Call: Meeting was called to order at 11:05 am by ASA Substitute Chairperson Coburn. BM Bush was absent. BM Ainsworth Substituted for BM Clark. BM Connelly substituted for BM Chung.

1.1 BM Coburn requested a motion to authorize her to act as Substitute Chairperson due to the absence of Chairperson Clark and Vice Chairperson Bush.

Vote: S V A /B/ Co Cn D F W

Item approved unanimously.

2.0 Introductions: None.

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

4.0 Oral Communications:

Olivia Martinez, SEIU 521 Region Director: SCCAS Board of Directors needs to address poor working conditions, most importantly lack of staffing.

Megan Carroll: SCCAS Volunteer Coordinator, stated that the shelter is understaffed, experiencing high turnover, and staff pay is low.

Jill Ganley: SCCAS Animal Services Coordinator, stated that there is a lack of resources and staffing to handle basic shelter activities such as answering phone calls.

Jim Heaney: SEIU 521 Executive Board Secretary, Shop Steward, stated the JPA needs to increase staffing and align SCCAS pay with the seven-step system used for the majority of County employees. Jim also presented an SEIU 521 petition signed by several hundred people urging the JPA Board to provide the shelter with the funding to properly care for animals, hire more staff, and increase staff pay.

Elizabeth Mandranis: County employee stated: SCCAS needs a low-cost spay-neuter program, staff pay should be increased, in particular for Animal Control Officers, staff are making less than their counterparts in other departments, staff turnover is high, staff are too busy to take regular breaks and often don't have time to answer the phones or check e-mails.

Nikki Simpson, SCCAS volunteer: staff pay should be increased; volunteers are asked to complete tasks that staff should complete such as washing laundry, washing dishes, and cleaning kennels; more staff be added; lack of staffing results in staff and volunteer stress and inability for the shelter to provide all the services required by the community.

Kit Hein, SCCAS volunteer: staff and volunteer are stressed due to lack of staffing and funding; volunteers should not be thought of as replacements for staff; and staffing levels should be returned to pre-COVID levels.

Carol Nelson, SCCAS volunteer: helped clean cat kennels due to short staffing prior to Meow Luau; volunteers are frequently asked to jump in to complete tasks that should be done by staff resulting in less time for volunteers spent with animals; more staff are needed.

Jeff Laredo, 30-yr federal civil servant retiree: staff and volunteers are great but need the support of the Board and General Manager to provide necessary resources; staff and volunteers are highly stressed.

Kelly Souza, SCCAS and rescue volunteer: more resources are needed at the shelter, in particular to help with spay/neuter programs.

Lela Dunn, SCCAS volunteer and former SCCAS Benefits Shop manager: SCCAS used to be a world class shelter, but is not anymore due to overwhelmed volunteers, underpaid staff, and the lack of a full-time veterinarian.

Suzanne Samson, County Public Health Nurse: previously collaborated extensively with shelter staff who now can't assist her with spay/neuter and vaccination services for homeless clients as in the past due to lack staff turnover, lack of staff time and resources, and lack of a full-time veterinarian.

5.0 Consent Agenda

5.1 Approved minutes of the April 10, 2023 board meeting

5.2 Accepted reports from the General Manager and Management Team for April and May 2023.

5.3 Accepted and filed statistics for April and May 2023

5.4 Appointed officers of the Board of Directors for FY 2023-24

5.5 Accepted a \$5,000 gift from Altman Plants

5.6 Accepted gifts totaling \$11,635 from the SCCAS Foundation

5.7 Ratified approval to dispose of two vehicles

5.8 Approved the continuing agreements list for FY 2023-24

Board Comment: None

Public Comment: None

Vote: V D A /B/ Co Cn F S W

Item approved unanimously.

6.0 Regular Agenda

6.1 General Manager's Report – GM Rowland summarized comments:

- thanked everyone for attending and speaking in support of the shelter
- assessing organizational structure and operational details;

- near full staffing; several positions in final stages of hiring process;
- completed salary study for veterinarian position and initiating veterinarian recruitment asap;
- increase in shelter animal population in April and May compared to both year-over-year and over previous months; adoptions have also increased; resources need to be increased if shelter population continues to increase;
- hosted reduced fee adoption event for dogs to help reduce shelter population and hosted Meow Luau June 10;
- there are nominal increases to various fees including adoption and spay-neuter fees;
- the shelter hopes to restart Planned Pethood spay-neuter services as well as One Stop vaccination services once vet and RVT positions are filled;
- management team is updating policies and procedures and evaluation the shelter management database for potential improvements;
- interviewed with many media sources over the past two months;
- continuing to meet with various community stakeholders
- working closely with SCCAS Foundation

Board Comment:

BM Coburn: Are increased strays and owner surrenders consistent with what other shelters are experiencing? GM Rowland: Yes – economic issues, changes in lifestyle and relocations due to the pandemic, and there is a nationwide shortage of veterinarians which is impacting SCCAS significantly. Lack of spay-neuter services has also led to increased population of pets.

Public Comment:

Nancie Newby, SCCAS volunteer: our shelters are receiving lots of out-of-county surrenders which has also contributed to increased shelter population.

Jill Ganley, SCCAS Animal Services Coordinator: What is the plan for staffing once programs such as Planned Pethood and One Stop reopen? Existing staff don't have the capacity to complete current tasks let alone taking on new ones.

Megan Carroll, SCCAS Animal Services Coordinator: We shouldn't turn out-of- county surrenders away, we should increase resources.

6.2 Considered and approved financial report for April and May 2023.

Board Comment: None

Public Comment: None

Vote: S D A /B/ Co Cn F V W

Item approved unanimously.

6.3 Approved an AUD74 authorizing the General Manager to transfer appropriations in the amount of \$336,954

Staff Report: GM Rowland reviewed the written report delineating the various services and supplies budget line items that were short on funding and required the appropriations transfer.

Board Comment: None

Public Comment:

Sarah Goldberg, SCCAS Animal Services Coordinator: requested more detail on why there are salary savings if we are short on staffing. Clerk Phares explained salary savings were primarily the result of the vacancy in the Program and Development Manager position which management has elected to keep vacant to offset other costs. The position is unfunded for FY 23-24.

Vote: D W A /B/ Co Cn F V W

Item approved unanimously

6.4 Approved an agreement with the County in the estimated amount of \$10,000 for provision of payroll and accounts payable processing services and authorized the General Manager to sign the agreement.

Staff Report: Clerk Phares explained that SCCAS utilizes the County for payroll and accounts payable processing. For FY 23-24, the County has requested to enter into a contractual agreement with SCCAS for these services.

Board Comment: None

Public Comment: None

Vote: V F /B/ A Co Cn D S W

Item approved unanimously

6.5 Considered and approved the General Manager's proposed budget for FY 2023-24 and directed the SCCAS General Manager to work with County Personnel to complete a comprehensive salary study and return at the August meeting to provide a timeline for completion of the study.

Staff Report: GM Rowland reviewed the written budget report highlighting SCCAS funding request for FY 23-24.

Board Comment:

BM Coburn: Commented that funded positions are back up to pre-COVID levels.

BM Schmidt: Inquired about the status of the salary study. GM Rowland indicated a salary study was completed for the Veterinarian position and that she is working with County Personnel to plan a study of the general rep. positions.

Public Comment:

Linda Bottarini: Asked who received the 3% pay increase and also if larger increases would be approved if the salary study results reviewed pay disparities. Also, Linda

expressed concern that any action would not be taken expeditiously. GM Rowland: the 3% increase pay increase applied to both management and general rep. positions. BM Coburn: the JPA Board would need to evaluate the results and would work with Personnel on any proposed pay increases. The JPA Board would need to vote to adjust the budget and approve any proposed pay increase.

Sarah Golberg, SCCAS Animal Services Coordinator: Disputed that staffing was up to pre-COVID level.

Jill Ganley, SCCAS Animal Services Coordinator: Commented that lack of front-line staffing has resulted in staff skipping lunches, skipping breaks, and working overtime and that management has responded by capping overtime. Jill requests that the Board consider what the appropriate level of staffing should be for the shelter.

Megan Carroll: Requested that as part of the salary study, comparable positions within the County should be considered and not just other animal services agencies.

Ian Newman, SEIU employee: Stated that there are numerous previously completed salary studies available, and a new study is not necessary to know that staff are underpaid. A new study simply delays any potential pay increases.

Vote: S A /B/ Co Cn D F V W

Item approved unanimously.

7.0 Adjourned Regular Meeting at 12:05 pm

The next regular meeting is scheduled for 11:00 am on August 14, 2023 and will be held at the Santa Cruz County Board of Supervisors Chambers located at 701 Ocean St., 5th floor, Santa Cruz. The meeting will be held in person.

ATTEST: _____
Chairperson: Chris Clark

Clerk: Joe Phares

Consent Agenda Item 5.2

TO: Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: August 14, 2023
SUBJECT: Reports from the Management Team for June and July 2023

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. Shelter statistics for this period are attached.

General:

We've been working closely with County Parks to plan for Parks & Rex, happening Saturday, August 19 at Simpkins Swim Center in Live Oak. Funds raised support the shelter's general fund and Youth programs in Parks.

Our annual calendar contest wrapped up recently, netting \$8,960 in donations. We've also sold \$1,500 in ads. Additional revenue will be earned with sales of the calendars once they're printed.

We've begun the process of evaluating salaries at the shelter. We've gathered additional data about other shelters in the region to serve as comps, but the most pressing issue is a serious lack of parity with other positions within the County.

1. Most of our positions have just 5 "steps" instead of the County's standard of 7. This shortened career ladder has been in place since at least 2004. Adding 2 steps may be the most expedient way to start compensating people more fairly.

2. We've identified numerous positions within the County with considerably less demanding or complex responsibilities and skills than are required of shelter staff, but that have significantly higher salary ranges. An assessment of sheltering skill sets and responsibilities, and matching those with similar positions in other departments should be a longer-term project to provide more equitable compensation for the work performed by shelter staff.

My next meeting with County Personnel on this topic is after today's Board meeting.

Statistics shared reflect how busy the shelter continues to be, and we've included some additional graphs showing year-over-year trends in Intakes. In June/July, we took in 320 more pets than last year during the same period. Shelter staff continue to rise to the challenge: adopting 116 more pets and working hard to get 160 more pets transferred to rescue partners than during the same period last year. Special mention must go to our Supervisory team, who cover much of the increased workload of expanded foster, foster-to-adopt, barn cat, and rescue transfer programs. These programs unquestionably reduce euthanasia numbers in the face of increased intakes but are neither free nor easy to run.

In the community, we conducted another successful Healthy Pets for All outreach event in June, serving about 60 low-income pets and their people with basic exams, vaccines, parasite control, and spay/ neuter information at no charge. The next event is happening this Friday, August 18, at Franich Park in Watsonville.

Our Officers continue problem-solving and outreach efforts in several encampment areas to keep people and animals safe. In the last two weeks they captured and brought to safety a

group of 13 small dogs and puppies that were trying to survive around berry farms near Watsonville. The oldest dogs seem to have been abandoned, and were dodging cars, eating roadkill and scraps from farm workers, but also breeding. We got them all to safety and are providing them the care they need.

We're developing an adoption promotion for the end of August, likely piggy-backing off the national "Clear the Shelters" campaign. We'll likely call it "Clear the Shelters (and the Shop)!" because, as communicated separately, County Parks has given notice that they need a significant part of the building that currently houses the SCCAS Benefit Shop vacated for their use by October 1. They've also advised they will likely need the entire space within the next year or two. One part-time contractor and several volunteers operate the Shop.

Revenue and expense figures for the Shop are summarized below:

	FY 21/22	FY22/23
Revenue	\$79,329.98	\$75,759.63
Expenditures	(\$28,677.44)	(\$31,205.81)
Net Profit	\$50,652.54	\$44,553.82
% of Revenue Budget	1.1%	0.095%

The space reduction will greatly impact the operation of the thrift shop, so inventory reduction sales have started and additional limits on what items the shop can accept are being implemented so we can meet the October 1 deadline.

We're working with UC Davis Koret School of Veterinary Medicine to secure a grant that will pay for "cat portals" to improve the functionality and flexibility of the caging at the Watsonville shelter. These portals are proven to reduce stress and therefore illness and behavior issues for cats in shelters, and makes caring for and evaluating cats easier for shelter staff.

Statistics:

Please see attached.

Recommendation:

Accept and file the reports of the management team for the months of June and July 2023.

Administrative Services Board Report
June and July 2023
Prepared by: Joe Phares, Admin. Svcs. Officer II

Personnel

New Hires

- Animal Care Worker – Ashley Thomas started on June 19 and replaces another employee who retired in April.
- Animal Services Assistant Extra Help – Isabella Cisneros and Shelby Richins started work on July 5 and are helping to bolster the client services staffing during this peak time. They have already completed a significant amount of training and should be fully trained by September.
- Animal Services Coordinator – Karen Coullahan was officially promoted into this position in June. Karen had been promoted into the position on a provisional basis in February and was hired into the position probationally after a recruitment was conducted.

Under Recruitment

- Animal Control Officer I – George Deleon retired after 17 years of employment with the shelter. A recruitment for the position is scheduled to open in August.
- Animal Health Specialist – this position was opened for recruitment in July. The previous incumbent was promoted to Animal Services Coordinator. Interviews were conducted August 8-11 and the shelter expects to make a hire before the end of the month.
- Animal Services Assistant – this position has been filled with a substitute appointment for over a year due to the incumbent being on a long-term leave. Recently, the employee on leave opted to resign so we will now proceed with a recruitment to fill the position on a permanent basis.
- Registered Veterinary Technician #2 – interviews conducted July 31. Reference checks are underway.
- Veterinarian – Interviews conducted on August 11.

Facilities

Santa Cruz Shelter

- Surgery Suite – estimates are being obtained to revise the A/C ducting in this suite to provide better cooling in the main surgery room.
- Gates – Several new exterior gates will be fabricated and installed in August. The work is being funded exclusively by a private donor.
- Fencing – estimates are being obtained for replacement chain link fencing for the dog exercise yards. A private donor is considering funding this project.
- Fire Extinguisher certification was completed in June.
- First Alarm was contracted to monitor the fire alarm system. They also installed a new cellular communication device for system fault notifications.

Watsonville Shelter

- Security Camera System – a security camera system will be installed in September by Bandit Systems. This is the same vendor who installed the system last year for at

the Santa Cruz Shelter. The cost for this project is \$9,343.25 and was included in the FY 23-24 budget approved by your Board.

Information Services

- Shelter staff and ISD are evaluating the need for more network bandwidth due to some ongoing pc latency issues experienced in client services.
- SCCAS is working with Chameleon support staff to update shelter reporting.
- A new phone and extension were set-up in client services for workstation #5.

Purchasing

- A large supply of dog runner/trolley systems was purchased for distribution by Animal Control Officers to those in need. The purchase was funded by a \$5,000 SCCAS Foundation gift.
- An Automated External Defibrillator (AED) was purchase and installed at the Santa Cruz Shelter. SCCAS plans to purchase a second unit for the Watsonville Shelter.
- 30 animal traps were purchased to augment our inventory for use by local residents to trap feral cats.
- A wall-mounted exam table was purchased and will soon be installed in the Watsonville Shelter Emergency Room.

Fiscal

- The FY 2021-22 audit report was received and reviewed by management and is included elsewhere on this agenda.

Client Services

- Client services continues to be extremely busy with intakes of owner surrendered animals, strays, and adoptions. The shelter is running frequent adoption specials to help reduce the shelter cat/kitten population.

Animal Control Board Report

June and July 2023

Prepared by: Todd Stosuy, Field Services Manager

1. Animal Control Officer Nicole Harding, a lifelong horse enthusiast, provided free hands-on horse training for all officers to become more comfortable working with and around horses.
2. We requested charges be filed against a subject in the City of Watsonville for neglecting his dogs.
3. We requested charges be filed against a Sunnyvale resident for intentionally abandoning a dog in unincorporated County. Sunnyvale Animal Control assisted us with the investigation.
4. In June we declared one dog Potentially Dangerous in the City of Santa Cruz. In July we declared one dog Vicious in the City of Santa Cruz. In July we held a Vicious Dog Hearing in the City of Watsonville, and the order was upheld. We held a Potentially Dangerous Dog hearing for a dog residing in unincorporated County at the end of July and are waiting the Hearing Officers Decision.
5. Multiple officers attended and presented testimony at a preliminary hearing in Superior Court regarding the cockfighting search warrant and subsequent arrest of two individuals in February of 2023.
6. We have seen an increase in call volume in June and July most likely due to longer days and tourism. With the full staffing of officers, we have been able to maintain appropriate response times and keep up with the increased requests for service. This includes proactive outreach in the encampments of Santa Cruz and Watsonville, as well as underprivileged areas we serve.
7. We seized two separate dogs from Santa Cruz City encampments. One dog was chasing mountain bikes in the Pogonip and the other attacked and seriously injured a dog in the Pogonip. Officers worked extensively with the mountain bike-chasing dog to help the owners come up with safe ways to humanely restrain the dog where they camp.
8. Officers recently discovered, while responding to other calls, numerous abandoned/unowned small dogs and puppies in raspberry and blackberry fields in unincorporated Watsonville. We've worked with the farmers and workers in the area and have caught 13 of them safely and humanely with live traps so far, 3 of them were previously injured by cars. We're continuing to work in the area to find any additional dogs including an adult German Shepherd that witnesses saw being dumped from a car.
9. Officer George DeLeon retired after 17 years of service. Congratulations George and thank you for your years of dedicated service.

Consent Agenda Item 5.3

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: August 14, 2023
SUBJECT: Accept and file Statistics for the Months of June and July 2023

Recommendation:

Accept and file the attached statistical report for the months of June and July 2023.



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

Kennel Statistics Report
 Animals Taken Into Shelter from 06/01/23 to 07/31/23
All Jurisdictions Combined

	CAT	DOG	KITTEN	OTHER	PUPPY	TOTAL
BORN@SHELT	4	12	3	0	0	19
PROTECT - CUST	8	26	5	0	1	40
DISPO REQ	8	10	0	4	0	22
EUTH REQ	18	39	1	15	0	73
OWNER SUR	95	78	135	66	18	392
PPH	4	15	4	0	1	24
QUARANTINE	1	2	0	1	0	4
RETURN	6	12	3	2	3	26
SAFE HOLD	1	6	0	0	0	7
STRAY	166	143	258	25	29	621
TRANSFER	1	0	0	0	1	2
WILDLIFE	0	0	0	82	0	82
TOTAL	312	343	409	195	53	1,312

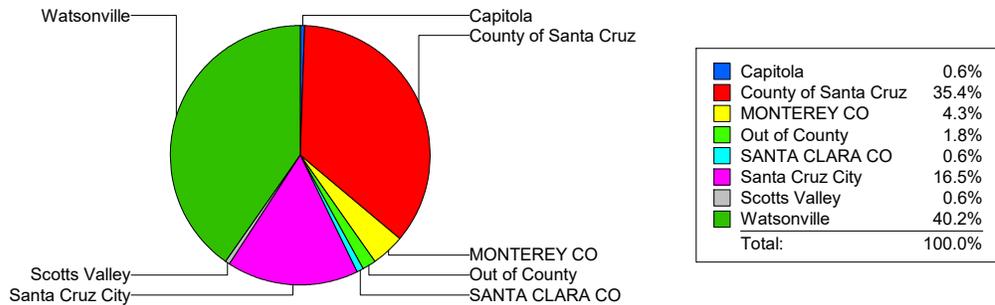
Kennel Statistics Report
 Animals That Left Shelter from 06/01/23 to 07/31/23
All Jurisdictions Combined

	CAT	DOG	KITTEN	OTHER	PUPPY	TOTAL
ADOPTION	100	67	181	56	48	452
DIED	1	0	1	0	0	2
DISPOSAL	33	3	5	2	1	44
EUTH	66	44	37	16	1	164
PPH	1	6	0	0	1	8
RELEASE	0	0	0	1	0	1
RTO	42	138	8	3	3	194
TRANSFER	45	33	44	154	4	280
TOTAL	288	291	276	232	58	1,145

Euthanasia Totals from
06/01/23 to 07/31/23
All Jurisdictions Combined

<u>Reason for Euth</u>	<u>Animal type</u>					Total
	CAT	DOG	KITTEN	OTHER	PUPPY	
< 8 Weeks	11	0	3	1	0	15
Aggressive	2	11	0	1	0	14
Bite	0	1	0	0	0	1
Bite Hx	1	0	0	0	0	1
Fail2Thrv	2	0	6	0	0	8
Feline AIDS	1	0	4	0	0	5
Medical	15	5	3	8	0	31
Observed Behavior	4	11	0	0	1	16
Parvo	0	0	0	0	1	1
Prewean	12	12	19	0	0	43
Ringworm	0	0	2	0	0	2
Suffering	5	2	0	1	0	8
Unsocial	13	1	0	4	0	18
Wildlife	0	0	0	1	0	1
Total	66	43	37	16	2	164

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, 2023 = 263

**Animals Taken Into the Shelter From All Jurisdictions
Combined Y-T-D Beginning 07/01/15**

	CAT	DOG	KITTEN	OTHER	PUPPY	Total
Adoption Return	93	208	62	24	33	420
Born@Shelt	17	17	133	113	14	294
D2D	13	20	1	3	2	39
Evacuation	205	94	12	270	0	581
Flood	2	1	1	0	2	6
Pph	240	216	62	0	20	538
Protective Custody	141	1,037	37	856	82	2,153
Quarantine	52	141	14	73	5	285
Safe Hold	22	77	3	141	6	249
Stray	6,863	8,546	5,706	1,591	958	23,664
Surrendered by Owner	2,679	3,090	1,988	2,899	687	11,343
Transfer	61	279	188	899	110	1,537
Total	10,388	13,726	8,207	6,869	1,919	41,109

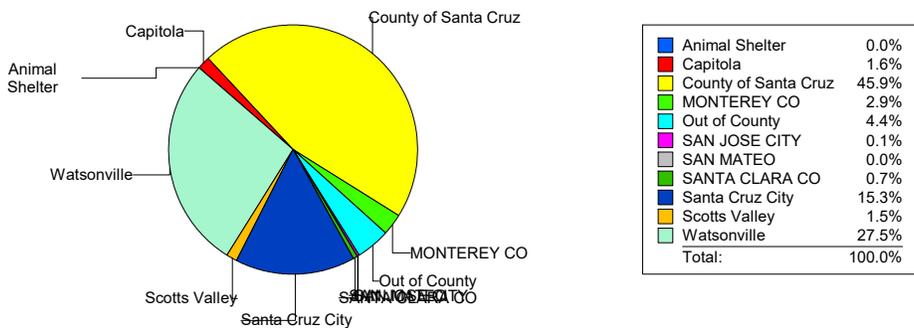
**Animals That Left the Shelter From All Jurisdictions
Combined Y-T-D Beginning 7/1/2015**

	CAT	DOG	KITTEN	OTHER	PUPPY	Total
Adopted	3,172	3,648	4,917	2,462	1,284	15,483
Died	58	14	57	55	1	185
Disposal*	833	300	72	228	9	1,442
Euthanized	2,573	1,808	848	1,247	114	6,590
Found	0	1	0	0	0	1
Missing	19	3	2	10	0	34
Pph	157	115	39	0	11	322
Returned to Owner	1,733	6,654	148	814	199	9,548
Transferred to Another Shelt	1,918	1,065	1,645	1,960	145	6,733
Wildlife Relocated	0	1	0	5	0	6
Total	10,463	13,609	7,728	6,781	1,763	40,344

* Doa intakes and euthansia 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.

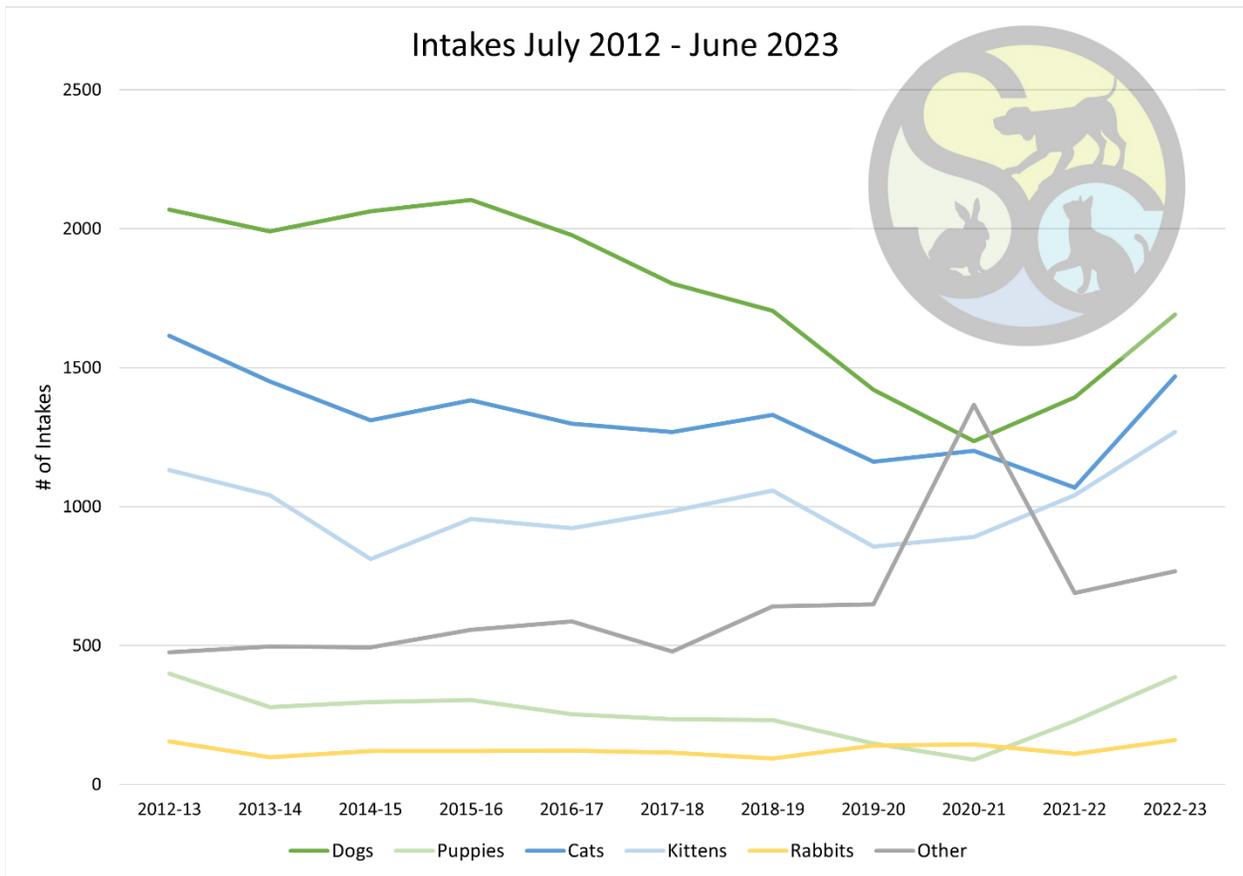
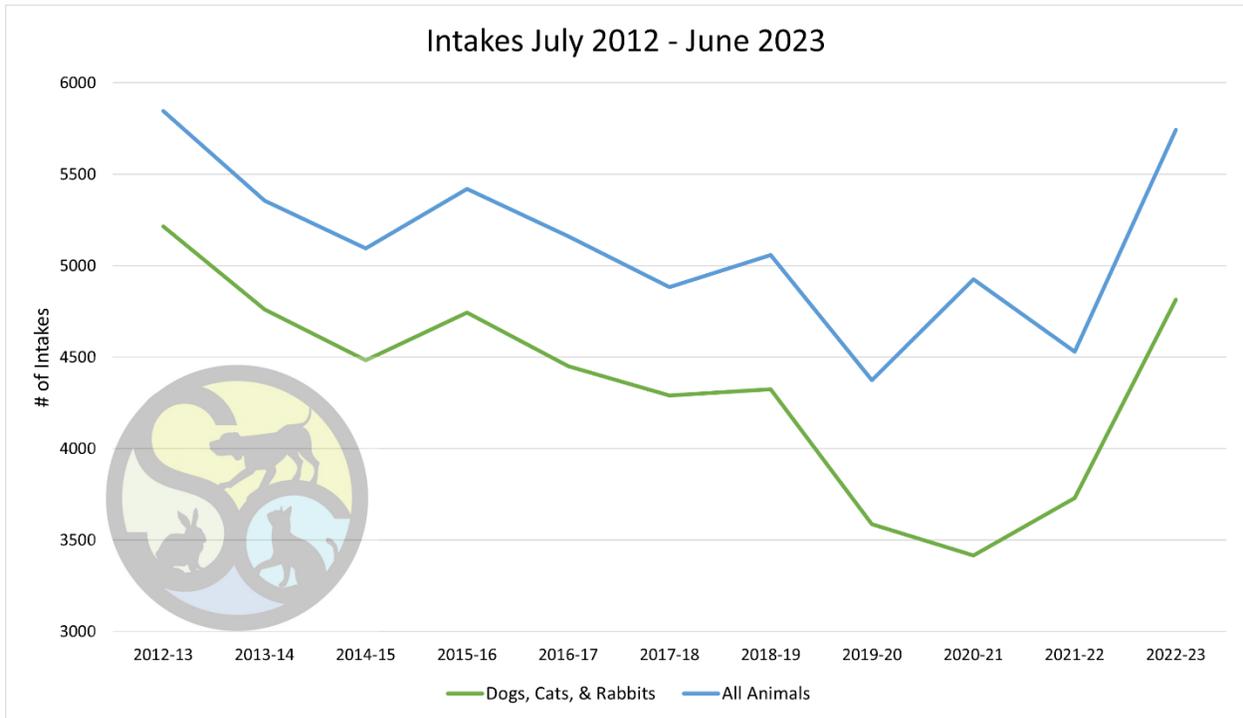
Y-T-D Percentage of Intake Total By Jurisdiction

CO



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

Annual SCCAS Intakes by Fiscal Year



Consent Agenda Item 5.4

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: August 14, 2023
SUBJECT: Revised Change Fund Policy and Procedure #360

Recommendation:

Accept and approve revision to the SCCAS Policy and Procedure #360 Change Fund.

Discussion:

SCCAS has added a pool of three extra Animal Services Assistants to support the Client Services unit. Increasing the change fund from \$1,000 to \$1,500 will allow SCCAS to utilize additional workstations at the Santa Cruz Shelter on an as-needed basis and also reduce the frequency of replenishing the fund via the County Treasurer.

**Santa Cruz County of Santa Cruz
Animal Services Authority**

**ANIMAL SERVICES ADMINISTRATIVE
POLICY/PROCEDURE**

Policy No: 360
Date Issued:
Date Revised: ~~3/3/23~~8/14/23

APPROVED: _____
Board Chairperson

SUBJECT: CHANGE FUND

1. The Authority may maintain a change fund to be used in the agency's normal course of business to make change for customers following sales transactions. Change may be in currency and coin.

1.1. The change fund must be used only to make change for sales performed by the Authority.

1.2. The change fund must be kept separate from any other funds.

1.3. The change fund must be maintained with adequate security and, when not in use, kept in a locked compartment/receptacle or safe.

1.4. No expenditures for wages, cash advances, or loans may ever be paid from the fund. No personal checks may be cashed from the fund. The fund may not be used to reimburse small purchases.

2. The Fund is held and controlled by the General Manager or his/her designated representative (the custodian).

3. The Fund is authorized at ~~\$1,000~~\$1,500. The change fund amount does not change from day to day.

3.1. Cash overages in the change fund will be deposited to GL object 42362. Cash shortages will be replenished to the change fund by way of requesting a warrant to be drawn to the Authority with GL object 62112.

4. From time to time the fund may need to replenish its supply of small bills and change. The custodian of the Fund may take the fund to the Treasurer's Office to make change. The fund may not be replenished by anyone other than the custodian who is responsible for the fund.

**Santa Cruz County of Santa Cruz
Animal Services Authority**

**ANIMAL SERVICES ADMINISTRATIVE
POLICY/PROCEDURE**

Policy No: 360
Date Issued:
Date Revised: 8/14/23

APPROVED: _____
Board Chairperson

SUBJECT: CHANGE FUND

1. The Authority may maintain a change fund to be used in the agency's normal course of business to make change for customers following sales transactions. Change may be in currency and coin.

1.1. The change fund must be used only to make change for sales performed by the Authority.

1.2. The change fund must be kept separate from any other funds.

1.3. The change fund must be maintained with adequate security and, when not in use, kept in a locked compartment/receptacle or safe.

1.4. No expenditures for wages, cash advances, or loans may ever be paid from the fund. No personal checks may be cashed from the fund. The fund may not be used to reimburse small purchases.

2. The Fund is held and controlled by the General Manager or his/her designated representative (the custodian).

3. The Fund is authorized at \$1,500. The change fund amount does not change from day to day.

3.1. Cash overages in the change fund will be deposited to GL object 42362. Cash shortages will be replenished to the change fund by way of requesting a warrant to be drawn to the Authority with GL object 62112.

4. From time to time the fund may need to replenish its supply of small bills and change. The custodian of the Fund may take the fund to the Treasurer's Office to make change. The fund may not be replenished by anyone other than the custodian who is responsible for the fund.

Consent Agenda Item 5.5

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: August 14, 2023
SUBJECT: Approve Fourth Quarter Report of all Claims under \$10,000 Approved by the General Manager for April 1, 2023 through June 30, 2023

Recommendation:

Approve the fourth quarter report of all claims under \$10,000 approved by the General Manager for April 1, 2023 through June 30, 2023.

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, 2023 through September 30, 2023 will be included on the October 16, 2023 agenda and every quarter thereafter.

DATE: 8/14/23
 TO: Board of Directors, Santa Cruz County Animal Shelter
 FROM: Amber Rowland, General Manager
 SUBJECT: Item 5.4 April 1, 2023 through June 30, 2023 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, 2023 through June 30, 2023.

Actual Transactions

PostOn	Document No	Amount	Description	Vendor No	Vendor Name
Object: 61125 – UNIFORM REPLACEMENT					
4/21/2023	2023 0322	263.36	RAIN PANTS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
Object: 61310 – FOOD					
4/03/2023	2794451	162.37	RABBIT FOOD	V8645	PET PALS
4/03/2023	429149	39.98	HOG FOOD	V741	GENERAL FEED & SEED
4/14/2023	000246680	8.00	SPW2847 WATER DISPENSER RENTAL	V34903	DAMM SOFTWATER SERVICE INC
4/14/2023	000247071	45.00	SPW2847 DRINKING WATER	V34903	DAMM SOFTWATER SERVICE INC
4/14/2023	244845489	166.12	CAT FOOD	V126091	HILLS PET NUTRITION INC
4/14/2023	244951721	360.74	CAT AND DOG FOOD	V126091	HILLS PET NUTRITION INC
4/14/2023	245081425	155.65	CAT FOOD	V126091	HILLS PET NUTRITION INC
4/21/2023	2023 0322	431.48	DRY DOG FOOD	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/21/2023	2023 0322	1,022.07	DOG, CAT, RABBIT FOOD	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/01/2023	000248282	39.00	SPW2847 DRINKING WATER	V34903	DAMM SOFTWATER SERVICE INC
5/01/2023	000248567	53.00	SPW2847 DRINKING WATER	V34903	DAMM SOFTWATER SERVICE INC
5/01/2023	109831	19.99	HOG PELLETS	V741	GENERAL FEED & SEED
5/01/2023	430632	5.45	ANIMAL FOOD	V741	GENERAL FEED & SEED
5/04/2023	428927	80.65	ALFALFA AND GRASS BALES	V741	GENERAL FEED & SEED
5/04/2023	430004	119.36	GRASS BALES	V741	GENERAL FEED & SEED
5/08/2023	000249372	8.00	SPW2847 WATER COOLER RENTAL	V34903	DAMM SOFTWATER SERVICE INC
5/09/2023	000249854	65.00	SPW2847 DRINKING WATER	V34903	DAMM SOFTWATER SERVICE INC
5/09/2023	245272559	72.98	CAT FOOD	V126091	HILLS PET NUTRITION INC
5/11/2023	245207965	182.03	CAT FOOD	V126091	HILLS PET NUTRITION INC
5/11/2023	245207966	290.85	CAT AND DOG FOOD	V126091	HILLS PET NUTRITION INC
5/11/2023	245272556	78.94	DOG FOOD	V126091	HILLS PET NUTRITION INC
5/11/2023	245272557	166.33	CAT FOOD	V126091	HILLS PET NUTRITION INC
5/12/2023	245227077	-46.70	CREDIT FOR CAT FOOD	V126091	HILLS PET NUTRITION INC
5/12/2023	245291408	476.44	CAT AND DOG FOOD	V126091	HILLS PET NUTRITION INC
5/15/2023	431291	59.97	HOG PELLETS	V741	GENERAL FEED & SEED
5/16/2023	2023 0423	2,008.57	ANIMAL FOOD	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/16/2023	2023 0423	291.01	VOLUNTEER APPRECIATION SNACKS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/16/2023	2023 0423	202.27	REFRESHMENTS FOR GM ARRIVAL	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/16/2023	2023 0423	214.22	CAT AND DOG FOOD	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/16/2023	2811672	41.41	RABBIT FOOD	V8645	PET PALS
5/16/2023	431514	195.66	GRASS AND ALFALFA BALES	V741	GENERAL FEED & SEED
5/19/2023	2023 0511	29.48	FROZEN RATS FOR SNAKES	E616150	MEIDINGER, CYNTHIA
5/22/2023	245463089	233.48	CAT FOOD	V126091	HILLS PET NUTRITION INC
5/22/2023	432597	79.96	HOG PELLETS	V741	GENERAL FEED & SEED
5/24/2023	000250428	75.00	SPW2847 DRINKING WATER	V34903	DAMM SOFTWATER SERVICE INC
5/26/2023	2023 0524	31.60	PUPPY FORMULA	E616150	MEIDINGER, CYNTHIA
5/26/2023	245525180	233.48	CAT FOOD	V126091	HILLS PET NUTRITION INC
5/26/2023	245525182	539.46	CAT AND DOG FOOD	V126091	HILLS PET NUTRITION INC
6/02/2023	000251947	1.00	SPW2847 DRINKING WATER	V34903	DAMM SOFTWATER SERVICE INC
6/02/2023	000252144	75.00	SPW2847 DRINKING WATER	V34903	DAMM SOFTWATER SERVICE INC
6/02/2023	110388	67.55	BARN ANIMAL FEED	V741	GENERAL FEED & SEED
6/02/2023	432248	149.72	BARN ANIMAL FEED	V741	GENERAL FEED & SEED
6/06/2023	000252528	8.00	SPW2847 WATER COOLER RENTAL	V34903	DAMM SOFTWATER SERVICE INC
6/09/2023	2023 0529	26.18	PUPPY FORMULA	E616150	MEIDINGER, CYNTHIA
6/09/2023	245335783	200.34	CAT AND DOG FOOD	V126091	HILLS PET NUTRITION INC
6/16/2023	000253870	59.00	SPW2847 DRINKING WATER	V34903	DAMM SOFTWATER SERVICE INC
6/16/2023	110632	39.98	HOG FOOD	V741	GENERAL FEED & SEED
6/16/2023	2023 0522	65.13	CRICKETS AND WORMS FOR REPTILE	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/16/2023	2023 0522	1,743.76	FOOD FOR SHELTER ANIMALS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/16/2023	2023 0522	32.76	REPTILE FOOD	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/16/2023	2819967	49.03	RABBIT AND HAMSTER FOOD	V8645	PET PALS
6/16/2023	2826643	92.62	RABBIT, GUINEA PIG, TURTLE FOO	V8645	PET PALS
6/30/2023	000254809	59.00	SPW2847 DRINKING WATER	V34903	DAMM SOFTWATER SERVICE INC
6/30/2023	000254949	8.00	SPW2847 WATER DISPENSER RENTAL	V34903	DAMM SOFTWATER SERVICE INC
6/30/2023	111056	109.55	ALFALFA BALES	V741	GENERAL FEED & SEED
6/30/2023	2023 0622	2,342.39	ANIMAL FOOD	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2023	245649133	325.65	CAT FOOD	V126091	HILLS PET NUTRITION INC
6/30/2023	245716555	238.22	CAT AND DOG FOOD	V126091	HILLS PET NUTRITION INC

6/30/2023	245778086	269.68	CAT FOOD	V126091	HILLS PET NUTRITION INC
6/30/2023	245778087	77.83	CAT FOOD	V126091	HILLS PET NUTRITION INC
6/30/2023	245843341	359.86	CAT AND DOG FOOD	V126091	HILLS PET NUTRITION INC
6/30/2023	245843345	327.13	CAT FOOD	V126091	HILLS PET NUTRITION INC
6/30/2023	2833934	276.10	PET FOOD	V8645	PET PALS
6/30/2023	434025	122.94	ANIMAL FEED	V741	GENERAL FEED & SEED
Object: 61412 – JANITORIAL SERVICES					
4/14/2023	32067	875.00	INV32067 JANITORIAL SERVICES	V129185	ALVAREZ INDUSTRIES INC
5/15/2023	32249	875.00	32249 JANITORIAL SERVICES	V129185	ALVAREZ INDUSTRIES INC
6/12/2023	32448	875.00	INV32448 JANITORIAL SVCS	V129185	ALVAREZ INDUSTRIES INC
Object: 61535 – OTHER INSURANCE					
6/02/2023	20	636.00	CONTRACT VET LIABILITY INSURAN	V42810	CLAY, JOHN W
Object: 61720 – MAINT-MOBILE EQUIPMENT-SERV					
4/14/2023	0111560	68.04	PATCH TIRE	V129906	SPECIALIZED AUTO INC
5/12/2023	0110831	202.28	AUTO REPAIR - ACO TRUCK LIGHTS	V129906	SPECIALIZED AUTO INC
5/12/2023	110856	440.51	AUTO REPAIR - ACO TRUCK MOTOR	V129906	SPECIALIZED AUTO INC
5/15/2023	82853	111.13	OIL CHANGE	V39608	HENLEY PACIFIC SF LLC
5/22/2023	0112070	1,315.01	BRAKE WORK FOR ACO TRUCK	V129906	SPECIALIZED AUTO INC
5/24/2023	0112209	468.72	ACO TRUCK REPAIR	V129906	SPECIALIZED AUTO INC
5/24/2023	0112247	556.33	ACO TRUCK REPAIR	V129906	SPECIALIZED AUTO INC
6/16/2023	2023 0522	25.00	FIX HOLE IN ACO TRUCK TIRE	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2023	0112895	558.70	NEW TIRES FOR ACO TRUCK	V129906	SPECIALIZED AUTO INC
Object: 61725 – MAINT-OFFICE EQUIPMNT-SERVICES					
4/03/2023	444239	238.87	KM CONTRACT CHARGE	V125978	MONTEREY BAY SYSTEMS
4/25/2023	30321806	139.66	CANON COPIER LEASE	V15391	CANON SOLUTIONS AMERICA INC
5/24/2023	30489321	232.86	COPIER LEASE	V15391	CANON SOLUTIONS AMERICA INC
6/30/2023	30650833	139.66	COPIER LEASE	V15391	CANON SOLUTIONS AMERICA INC
6/30/2023	449741	352.11	KONICA MINOLTA COPIER LEASE	V125978	MONTEREY BAY SYSTEMS
Object: 61730 – MAINT-OTH EQUIP-SERVICES					
4/03/2023	25016	328.00	HVAC WORK	V127948	AIRTEC SERVICE
4/14/2023	20386100	3,800.00	HVAC WORK	V38346	ACCO - WILSON INC
Object: 61845 – MAINT-STRUCT/IMPS/GRDS-OTH-SRV					
5/24/2023	79033	2,183.00	EXTEND EXTERIOR LIGHTING	V45361	JENSCO INC.
Object: 61922 – OTHER MEDICAL MATERIALS & SUPP					
4/03/2023	46577052	56.62	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
4/14/2023	353447	96.20	OXYGEN FOR CLINIC	V125202	ANALGESIC SERVICES INC
4/14/2023	46730563	90.10	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
4/14/2023	46731384	1,046.86	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
4/14/2023	6001296936	687.95	ADVANTAGE FOR DOGS	V41124	ELANCO US INC
4/21/2023	2023 0331	86.11	ACCT 157635 SNAP TESTS	V10638	IDEXX DISTRIBUTION INC
4/21/2023	6001267132	687.96	ADVANTAGE FOR DOGS	V41124	ELANCO US INC
5/01/2023	46949025	2,178.00	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
5/01/2023	47065199	7,988.07	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
5/01/2023	47232193	743.06	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
5/01/2023	47233796	15.16	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
5/01/2023	47237023	832.34	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
5/04/2023	99999902575121	250.59	BUPRENORPHINE	V43263	WA BUTLER COMPANY
5/08/2023	47325905	1,282.89	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
5/08/2023	47339929	22.48	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
5/09/2023	47427887	3.30	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
5/12/2023	47400708	1,525.09	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
5/12/2023	47468849	734.80	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
5/12/2023	47499258	2,060.29	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
5/16/2023	8045117049	344.77	ADVANTAGE FOR DOGS	V41124	ELANCO US INC
5/16/2023	8045121316	217.39	DRONCIT	V41124	ELANCO US INC
5/17/2023	47536402	443.51	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
5/17/2023	47560015	47.28	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
5/17/2023	47600504	176.29	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
5/17/2023	99999902598873	255.60	CLINIC SUPPLIES	V43263	WA BUTLER COMPANY
5/19/2023	47676271	1,073.55	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
5/19/2023	99999902598862	257.19	CLINIC SUPPLIES	V43263	WA BUTLER COMPANY
5/22/2023	8045111950	344.77	ADVANTAGE FOR DOGS	V41124	ELANCO US INC
5/22/2023	AH72681	348.76	CLINIC SUPPLIES	V127179	BUTLER SCHEIN ANIMAL HEALTH HOLDING COMPANY LLC
5/26/2023	47662879	-172.00	REFUND FOR SCISSOR RETURN	V120453	MWI VETERINARY SUPPLY CO
5/26/2023	47740389	486.50	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO

5/26/2023	47774516	162.09	EXAM GLOVES	V120453	MWI VETERINARY SUPPLY CO
5/26/2023	5001225842	309.78	ADVANTAGE FOR DOGS	V41124	ELANCO US INC
5/30/2023	47718671	27.36	PRESCRIPTION LABELS	V120453	MWI VETERINARY SUPPLY CO
6/02/2023	3025665547	55.37	OFLOXACIN	V128735	PATTERSON VETERINARY SUPPLY INC
6/02/2023	32508631	134.05	MEDICAL LABELS	V126117	QUILL CORPORATION
6/02/2023	47890621	813.35	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/02/2023	99999902611617	172.66	DOXYCYCLINE	V43263	WA BUTLER COMPANY
6/09/2023	358379	96.20	OXYGEN TANKS	V125202	ANALGESIC SERVICES INC
6/09/2023	47905544	1,103.33	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/09/2023	47930128	87.74	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/09/2023	47932016	1,181.53	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/09/2023	47932105	38.13	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/09/2023	47949489	118.67	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/09/2023	8045140105	344.77	ADVANTAGE FOR DOGS	V41124	ELANCO US INC
6/09/2023	8045149217	344.77	ADVANTAGE FOR DOGS	V41124	ELANCO US INC
6/09/2023	8045153046	344.77	ADVANTAGE FOR DOGS	V41124	ELANCO US INC
6/09/2023	MRENTADJ	-29.70	OXYGEN CYLINDER RENT CREDIT	V125202	ANALGESIC SERVICES INC
6/12/2023	5001254121	344.82	ADVANTAGE FOR DOGS	V41124	ELANCO US INC
6/12/2023	5001263742	344.82	ADVANTAGE FOR DOGS	V41124	ELANCO US INC
6/16/2023	2023 0531	597.87	157635 SNAP TESTS	V10638	IDEXX DISTRIBUTION INC
6/16/2023	3025464294	44.64	CLINIC SUPPLIES	V128735	PATTERSON VETERINARY SUPPLY INC
6/16/2023	48205458	589.61	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/30/2023	2023 0622	12.53	DISTILLED WATER	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2023	3026106848	936.26	CLINIC SUPPLIES	V128735	PATTERSON VETERINARY SUPPLY INC
6/30/2023	3026231984	870.91	CLINIC SUPPLIES	V128735	PATTERSON VETERINARY SUPPLY INC
6/30/2023	364104	96.20	OXYGEN	V125202	ANALGESIC SERVICES INC
6/30/2023	48228226	32.06	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/30/2023	48233011	1,576.34	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/30/2023	48321724	619.75	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/30/2023	48325063	5.66	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/30/2023	48325065	1,693.38	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/30/2023	48355669	39.72	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/30/2023	48356938	56.70	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/30/2023	48503331	1,366.12	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/30/2023	99999902629232	210.10	CLINIC SUPPLIES	V43263	WA BUTLER COMPANY
6/30/2023	99999902639737	46.02	CLINIC SUPPLIES	V43263	WA BUTLER COMPANY

Object: 62020 – MEMBERSHIPS

4/11/2023	2022 1001	1,634.00	CSDA MEMBERSHIP	V123263	CALIFORNIA SPECIAL DISTRICT ASSOCIATION
4/11/2023	2022 1001	-1,634.00	CSDA MEMBERSHIP	V123263	CALIFORNIA SPECIAL DISTRICT ASSOCIATION
4/21/2023	2023 0322	350.00	CAL ANIMALS RENEWAL	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/16/2023	200003853	150.00	DELEON RECERTIFICATION	V120008	STATE HUMANE ASSOCIATION OF CA

Object: 62111 – MISCELLANEOUS EXPENSE-SERVICES

4/04/2023	IB230534	299.41	1-LENOVO 4 YR PROTECT		
4/21/2023	2023 0322	256.50	CONSTANT CONTACT	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/05/2023	2023 0502	100.00	DEDUCTIBLE FOR EMP AUTO REPAIR	E610564	VAN WINKLE, WENDY
5/16/2023	2023 0423	128.25	CONSTANT CONTACT	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/16/2023	2023 0522	128.25	CONSTANT CONTACT	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2023	2023 0622	128.25	CONSTANT CONTACT	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506

Object: 62112 – CASH SHORTAGES

4/20/2023	DU95904	0.05	CASH SHORTAGE	C99999	DEP
5/05/2023	DU96304	0.06	cash shortage	C99999	DEP
5/30/2023	DU96838	0.07	CASH SHORTAGES	C99999	DEP

Object: 62214 – DUPLICATING SERVICES

5/01/2023	00002681	1,354.53	POSTCARDS, ENVELOPES, FORMS	V115600	BLUE HERON DESIGN GROUP
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Object: 62217 – MISC NONINVENTORIAL ITEMS

6/30/2023	AM47268	1,775.17	EXAM TABLE	V127179	BUTLER SCHEIN ANIMAL HEALTH HOLDING COMPANY LLC
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Object: 62221 – POSTAGE

4/03/2023	2023 0324	2,157.14	POSTAGE AND METER INK	V129092	PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC
5/16/2023	2023 0423	17.10	POSTAGE	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/02/2023	2023 0524	1,561.61	POSTAGE & POSTAGE METER LEASE	V129092	PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC
6/16/2023	2023 0522	214.20	POSTAGE STAMPS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/16/2023	2023 0522	12.40	SHIPPING - ROPE FOR FORENSICS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2023	2023 0625	503.50	POSTAGE	V129092	PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC

Object: 62223 – SUPPLIES

4/14/2023	8069423890	-84.87	OFFICE SUPPLIES - RETURN	V14384	STAPLES, INC.
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4/14/2023	8069763922	192.26	OFFICE SUPPLIES	V14384	STAPLES, INC.
4/14/2023	AB29203	520.79	CAT CARRIERS	V127179	BUTLER SCHEIN ANIMAL HEALTH HOLDING COMPANY LLC
4/21/2023	2023 0322	26.52	WATER JUG HOLDER	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/21/2023	2023 0322	2,423.70	GM OFFICE SUPPLIES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/21/2023	2023 0322	226.82	ANIMAL CARE SUPPLIES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/21/2023	2023 0322	236.81	OFFICE SUPPLIES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/21/2023	2023 0322	54.49	DRY ERASE BOARD - CLINIC	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/21/2023	2023 0322	490.46	TABLECLOTH/CANOPIES - EVENTS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/21/2023	2023 0322	15.25	ANIMAL MEDICATION	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/21/2023	2023 0322	778.26	TARPS FOR COCKFIGHTING ROOSTER	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/21/2023	2023 0322	1,155.31	STORAGE RACKS, XPENS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/21/2023	2023 0322	703.00	OFFICE SUPPLIES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/01/2023	806866	4,849.00	MICROCHIPS	V37541	DATAMARS INC
5/16/2023	2023 0423	539.40	ANIMAL CARE SUPPLIES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/16/2023	2023 0423	164.07	ANIMAL CARE SUPPLIES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/16/2023	2023 0423	159.42	FIREPROOF DOCUMENT BOXES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/16/2023	2023 0423	6,169.31	OFFICE & VOLUNTEER SUPPLIES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/16/2023	2023 0423	319.95	OFFICE SUPPLIES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/16/2023	2023 0423	11.48	PHOTO PRINTING	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/16/2023	2023 0423	10.24	ANIMAL CONTROL SUPPLIES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/16/2023	2023 0423	144.97	DOG TRAINING POTTY PADS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/16/2023	2811672	63.20	CAT LITTER	V8645	PET PALS
5/24/2023	702	393.50	ADOPT ME VESTS	V45673	MIMI REID
5/26/2023	INV40726	1,149.00	LAUNDRY DETERGENT, SOAP DISP	V124747	HEALTH TECHNOLOGY PROFESSIONAL PRODUCTS INC
5/26/2023	INV40727	2,700.61	LAUNDRY SOAP, BLEACH, HAND SOA	V124747	HEALTH TECHNOLOGY PROFESSIONAL PRODUCTS INC
6/09/2023	2023 0607	30.23	MEOW LUAAU SUPPLIES	E615156	CARROLL, MEGAN
6/09/2023	AJ69852	208.32	CAT CARRIERS	V127179	BUTLER SCHEIN ANIMAL HEALTH HOLDING COMPANY LLC
6/12/2023	AJ73390	572.87	CAT CARRIERS	V127179	BUTLER SCHEIN ANIMAL HEALTH HOLDING COMPANY LLC
6/16/2023	2023 0522	4.68	PHOTOS FOR VOLUNTEER WALL	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/16/2023	2023 0522	1,908.25	MARTINGALE COLLARS/LEASHES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/16/2023	2023 0522	3,832.45	ANIMAL CARE SUPPLIES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/16/2023	2023 0522	24.42	DOG POOP BAGS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/16/2023	2023 0522	32.62	SCISSORS/PENS - WATSONVILLE	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/16/2023	2023 0522	1,546.51	ADMIN SUPPLIES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/16/2023	2023 0522	104.60	OFFICE CHAIR MATS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/16/2023	2023 0522	281.93	CLINIC SUPPLIES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/16/2023	2023 0522	53.22	ADMIN SUPPLIES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/16/2023	2023 0522	190.20	ANIMAL CARE SUPPLIES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/16/2023	2827385	139.38	ANIMAL CARE SUPPLIES	V8645	PET PALS
6/16/2023	2830934	588.11	CAT LITTER	V8645	PET PALS
6/16/2023	8070450860	151.61	OFFICE SUPPLIES	V14384	STAPLES, INC.
6/30/2023	2023 0622	85.82	VEHICLE FLOOR MATS, HORSE LEAD	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2023	2023 0622	157.70	ZIP TIES, FENCE WIRE, GARDEN S	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2023	2023 0622	674.20	ADMIN SUPPLIES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2023	2023 0622	1,278.90	EVENT SUPPLIES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2023	2023 0622	2,306.40	ANIMAL TRAPS, SCOURING PADS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2023	2023 0622	94.52	FILE ORGANIZERS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2023	2023 0622	578.38	COLLARS, POOP BAGS, STICKERS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506

Object: 62226 – INVENTORIAL ITEMS <5000

4/14/2023	AD82618	2,129.13	WARMING UNIT FOR CLINIC	V127179	BUTLER SCHEIN ANIMAL HEALTH HOLDING COMPANY LLC
4/21/2023	2023 0322	1,086.55	LAPTOP & PRINTER - GM OFFICE	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506

Object: 62301 – ACCOUNTING AND AUDITING FEES

5/16/2023	1020	6,600.00	FY 21-22 AUDIT FEES	V45004	KINOSHITA CPA
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Object: 62310 – BANKING SERVICES

4/12/2023	JV230921	-100.97	CORRECT GL OBJECT FOR SALES TX		
4/20/2023	DU95905	269.67	MARCH PAYPAL FEES	C99999	DEP
4/27/2023	DU96054	223.23	BANK FEES WEB 040423	C99999	DEP
4/27/2023	DU96067	860.35	SC BANK FEES 030323	C99999	DEP
5/01/2023	DU96140	950.52	BANK FEES SC 4/26/23	C99999	DEP
5/04/2023	DU96256	776.26	APRIL PAYPAL FEES	C99999	DEP
5/31/2023	DU96896	243.66	LOCK BOX FEES 050223	C99999	DEP
5/31/2023	DU96898	925.24	SC BANK FEES 052623	C99999	DEP
6/07/2023	DU97076	396.95	MAY PAYPAL FEES	C99999	DEP
6/30/2023	DU97745	235.78	BANK FEES WEB 060223	C99999	DEP
6/30/2023	DU97747	933.16	BANK FEES SC 062523	C99999	DEP

Object: 62317 – CONSULT/MGT/PC SERVICES

4/14/2023	189838	129.85	WEB LICENSE TRANSACTION FEES	V11567	HLP INC
5/24/2023	189984	154.00	WEB LICENSE FEES APRIL	V11567	HLP INC

6/16/2023	190116	161.00	WEB LICENSE TRANSACTION FEES	V11567	HLP INC
6/16/2023	2023 0607	133.27	ANNEX PG&E	V129169	PACIFIC GAS AND ELECTRIC CO
Object: 62360 – LEGAL SERVICES					
5/12/2023	1-APR	9,207.52	APRIL LEGAL SERVICES	V42012	TOWNSEND, CARA
6/09/2023	2023 0531	3,500.00	MAY LEGAL SERVICES	V42012	TOWNSEND, CARA
6/30/2023	2023 0630	3,075.58	JUNE LEGAL SERVICES	V42012	TOWNSEND, CARA
Object: 62381 – PROF & SPECIAL SERV-OTHER					
4/10/2023	72128	50.00	SHREDDING SERVICES	V12521	SANTA CRUZ RECORDS MANAGEMENT
4/14/2023	2	1,485.00	ST. PITTIES DAY MGMT	V45146	PRICE, JENNIFER ALMAN
4/14/2023	8928	700.00	WATS PICK UP	V35604	FLINTSTONE ENTERPRISES
4/14/2023	8928	700.00	SC PICK UP	V35604	FLINTSTONE ENTERPRISES
4/14/2023	8947	700.00	SC PICK UP SERVICES	V35604	FLINTSTONE ENTERPRISES
4/14/2023	8947	700.00	WATSONVILLE PICK UP SVCS	V35604	FLINTSTONE ENTERPRISES
4/14/2023	9532	1,485.00	CREMATION SERVICES	V43417	THOMPSON, GRACE
4/18/2023	4142023	1,920.00	BENEFIT SHOP MGMT	V37693	GOODMAN, LEA M
4/21/2023	2023 0331	256.58	ACCT 157635 LAB WORK	V10638	IDEXX DISTRIBUTION INC
4/28/2023	56829	2,050.05	POSTAGE FOR SPRING MAILER	V128069	VILLAGE INSTANT PRINTING INC
5/16/2023	8962	700.00	PICK UP SERVICES - SC	V35604	FLINTSTONE ENTERPRISES
5/16/2023	8962	700.00	PICK UP SERVICES - WATS	V35604	FLINTSTONE ENTERPRISES
5/16/2023	9555	1,465.00	CREMATION SERVICES	V43417	THOMPSON, GRACE
5/17/2023	05152023	1,920.00	BENEFIT SHOP MGMT	V37693	GOODMAN, LEA M
5/19/2023	72738	4,473.71	SPRING MAILER PRINTING	V128069	VILLAGE INSTANT PRINTING INC
6/02/2023	73014	50.00	SHREDDING SERVICES	V12521	SANTA CRUZ RECORDS MANAGEMENT
6/09/2023	00002703	761.47	CITES, LICENSE NOTICE, BUS CAR	V115600	BLUE HERON DESIGN GROUP
6/09/2023	8979	700.00	PICK UP SERVICES - WATS	V35604	FLINTSTONE ENTERPRISES
6/09/2023	8979	700.00	PICK UP SERVICES - SC	V35604	FLINTSTONE ENTERPRISES
6/16/2023	06152023	1,920.00	BENEFIT SHOP MGMT	V37693	GOODMAN, LEA M
6/16/2023	2023 0531	385.41	157635 LAB WORK	V10638	IDEXX DISTRIBUTION INC
6/16/2023	9592	1,505.00	MAY CREMATION SERVICES	V43417	THOMPSON, GRACE
6/30/2023	112388	383.77	FIRE EXTINGUISHER SERVICES	V125908	SANTA CRUZ FIRE EQUIPMENT COMPANY
6/30/2023	168973	87.00	WATS ALARM MONITORING	V2295	POLAND, DOYLE
6/30/2023	169176	163.50	SC ALARM MONITORING	V2295	POLAND, DOYLE
6/30/2023	4	450.00	HAULING OF PALOMINO HORSE	V37554	VANOVER, MARK
6/30/2023	758600	128.25	FIRST ALARM MONITORING	V129086	FIRST ALARM
Object: 62399 – VETERINARIAN SERVICES					
4/12/2023	2023 0411	4,094.35	REIMBURSEMENT FOR HUMPHREY	V45496	O'BRIEN, RANDI
4/12/2023	DU95668	-227.00	SCVH FEES	C99999	DEP
4/14/2023	18	3,938.75	MARCH SPAY/NEUTER SVCS	V42810	CLAY, JOHN W
4/17/2023	DU95787	-353.59	SCVH FEES	C99999	DEP
4/20/2023	DU95917	-471.46	SCVH FEES	C99999	DEP
4/21/2023	2023 0322	1,768.00	RABBIT SPAY/NEUTERS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/21/2023	2023 0331	2,979.68	MARCH EMERGENCY VET SERVICES	V108476	SANTA CRUZ VETERINARY HOSPITAL
4/27/2023	DU96067	-113.50	VETERINARIAN SERVICES	C99999	DEP
5/01/2023	232215	235.00	BARNABUS VET SVCS	V8622	ANIMAL HOSPITAL OF SOQUEL
5/01/2023	232225	255.00	GUAPO VET SERVICES	V8622	ANIMAL HOSPITAL OF SOQUEL
5/01/2023	232227	235.00	KYLE VET SERVICES	V8622	ANIMAL HOSPITAL OF SOQUEL
5/01/2023	232632	100.00	DANE VET SERVICES	V8622	ANIMAL HOSPITAL OF SOQUEL
5/01/2023	DU96140	-113.50	SCVH FEES	C99999	DEP
5/05/2023	DU96317	-113.50	SCVH FEES	C99999	DEP
5/08/2023	232226	510.00	PUCK AND WYATT VET SVCS	V8622	ANIMAL HOSPITAL OF SOQUEL
5/11/2023	DU96442	-89.00	SCVH FEES	C99999	DEP
5/12/2023	19	3,680.00	APRIL SPAY/NEUTER SERVICES	V42810	CLAY, JOHN W
5/16/2023	2023 0423	1,365.00	RABBIT SPAY/NEUTERS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/22/2023	1001886	3,942.23	CHEDDAR A300385 VET SVCS	V108476	SANTA CRUZ VETERINARY HOSPITAL
5/22/2023	DU96672	-290.38	SCVH FEES	C99999	DEP
5/24/2023	2023 0430	6,089.40	APRIL EMERGENCY VET SVCS	V108476	SANTA CRUZ VETERINARY HOSPITAL
5/26/2023	DU96826	-340.50	SCVH FEES	C99999	DEP
5/31/2023	DU96898	-227.00	SCVH FEES	C99999	DEP
6/02/2023	2023 0420	2,470.00	JAN-APR S/N SERVICES	V42926	SULLIVAN, RHIANNON MARIE
6/02/2023	2023 0523	1,183.00	OPHTHALMOLOGY FOR A301220 ZARA	V129854	OPHTHALMOLOGY FOR ANIMALS INC
6/07/2023	DU97082	-227.00	SCVH FEES	C99999	DEP
6/09/2023	1005816	311.81	RADS FOR A300385 APOLLO	V108476	SANTA CRUZ VETERINARY HOSPITAL
6/09/2023	2023 0523	183.95	CLIENT S41352 PIG EXAM	V39228	REGENTS OF THE UNIVERSITY OF CA, DAVIS
6/09/2023	21	3,392.50	MAY SPAY/NEUTER SERVICES	V42810	CLAY, JOHN W
6/09/2023	236007	255.00	CHIVO NEUTER	V8622	ANIMAL HOSPITAL OF SOQUEL
6/09/2023	236008	253.00	MAISEY SPAY	V8622	ANIMAL HOSPITAL OF SOQUEL
6/12/2023	234901	255.00	KAI NEUTER	V8622	ANIMAL HOSPITAL OF SOQUEL
6/12/2023	234902	255.00	TEDDY NEUTER	V8622	ANIMAL HOSPITAL OF SOQUEL
6/12/2023	235658	261.84	ZIGGY NEUTER	V8622	ANIMAL HOSPITAL OF SOQUEL

6/12/2023	235659	255.00	UNO NEUTER	V8622	ANIMAL HOSPITAL OF SOQUEL
6/12/2023	235699	253.00	FRESCA SPAY	V8622	ANIMAL HOSPITAL OF SOQUEL
6/12/2023	235741	253.00	STRAWBERRY SPAY	V8622	ANIMAL HOSPITAL OF SOQUEL
6/12/2023	DU97205	-89.00	SCVH FEES	C99999	DEP
6/15/2023	DU97335	-701.44	SCVH FEES	C99999	DEP
6/16/2023	2023 0522	1,056.00	RABBIT SPAY/NEUTERS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/26/2023	2023 0531	5,310.27	MAY EMERGENCY VET SVCS	V108476	SANTA CRUZ VETERINARY HOSPITAL
6/26/2023	DU97546	-251.50	SCVH FEES	C99999	DEP
6/30/2023	2023 0523	1,183.00	OPHTHALMOLOGY FOR ZARA A301220	V45804	OPHTHALMOLOGY FOR ANIMALS INC
6/30/2023	2023 0523	-1,183.00	OPHTHALMOLOGY FOR A301220 ZARA	V129854	BLINK VETERINARY OPHTHALMOLOGY P C
6/30/2023	2023 0622	683.00	DNA ANALYSIS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2023	2023 0622	999.00	RABBIT SPAY/NEUTERS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2023	22	2,587.50	JUNE SPAY/NEUTER FEES	V42810	CLAY, JOHN W
6/30/2023	DU97747	-594.08	SCVH FEES	C99999	DEP
6/30/2023	EZ700001	-202.50	ACCRUE SCVH FEES JUNE 2023		

Object: 62610 – RENTS/LEASES-STRUC IMP & GRNDS

5/03/2023	24513	50,210.00	WATS SHELTER RENT JULY-APRIL	V1728	CITY OF WATSONVILLE
5/09/2023	24169	5,021.00	RENTAL DEPOSIT	V1728	CITY OF WATSONVILLE
5/09/2023	24498	5,021.00	MAY 2023 MONTHLY RENT	V1728	CITY OF WATSONVILLE
5/30/2023	24927	5,021.00	JUNE WATS SHELTER RENT	V1728	CITY OF WATSONVILLE

Object: 62710 – FIELD EQUIPMENT

5/16/2023	2023 0423	47.25	MIRANDA CARDS ALL OFFICERS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
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Object: 62842 – INVENTORY MATERIALS PURCHASED

5/16/2023	2023 0423	4,233.44	HATS FOR RESALE	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/16/2023	2023 0522	6,609.86	SHIRTS, HOODIES, PINT GLASSES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506

Object: 62920 – GAS, OIL, FUEL

4/14/2023	88454933	2,319.42	FUEL FOR FLEET	V14942	WEX BANK
5/16/2023	89139388	2,494.55	FUEL FOR FLEET	V14942	WEX BANK
6/09/2023	89773740	2,356.82	FUEL FOR FLEET	V14942	WEX BANK

Object: 62928 – TRAVEL-OTHER(NON-REPT)

5/16/2023	2023 0423	7.00	BRIDGE TOLL	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
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Object: 62930 – REGISTRATIONS (NON REPT)

5/16/2023	2023 0423	150.00	RECERTIFICATION ACO G25	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/16/2023	2023 0522	1,776.00	WATS/SC DEA REGISTRATIONS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506

Object: 63070 – UTILITIES

4/10/2023	2023 0320	251.69	COMCAST SET UP/MONTHLY CHARGE	V12280	COMCAST CABLE COMMUNICATIONS
4/14/2023	0006719106	1,563.85	SC TRASH/RECYCLE/YARD WASTE	V124657	GREENWASTE RECOVERY INC
4/14/2023	0006719394	328.53	BENEFIT SHOP TRASH/RECYCLE	V124657	GREENWASTE RECOVERY INC
4/14/2023	143947	845.91	WATSONVILLE UTILITIES	V100856	WATSONVILLE CITY UTILITIES
4/14/2023	2023 0327 1	26.94	ANNEX WATER/FIRE	V125932	SANTA CRUZ MUNICIPAL UTILITIES
4/14/2023	2023 0327 2	24.98	SC WATER	V125932	SANTA CRUZ MUNICIPAL UTILITIES
4/14/2023	2023 0327 3	954.39	SC WATER/FIRE	V125932	SANTA CRUZ MUNICIPAL UTILITIES
4/14/2023	2023 0401	251.69	INTERNET INSTALL AND SERVICES	V12280	COMCAST CABLE COMMUNICATIONS
4/14/2023	2023 0410	191.18	ACCT33115 INTERNET SVCS	V125912	THE INTERNET STORE INC
4/21/2023	2023 0406	172.15	ANNEX PG&E	V129169	PACIFIC GAS AND ELECTRIC CO
4/26/2023	2023 0411	6,309.11	SC PG&E	V129169	PACIFIC GAS AND ELECTRIC CO
4/26/2023	2023 0412	985.52	WATSONVILLE PG&E	V129169	PACIFIC GAS AND ELECTRIC CO
4/28/2023	2023 0415	101.74	INTERNET SERVICES	V12280	COMCAST CABLE COMMUNICATIONS
5/04/2023	2023 0424	101.74	INTERNET SERVICES	V12280	COMCAST CABLE COMMUNICATIONS
5/04/2023	2023 0426 1	51.68	ANNEX UTILITIES	V125932	SANTA CRUZ MUNICIPAL UTILITIES
5/04/2023	2023 0426 2	1,003.87	SC UTILITIES	V125932	SANTA CRUZ MUNICIPAL UTILITIES
5/04/2023	2023 0426 3	24.98	SC UTILITIES	V125932	SANTA CRUZ MUNICIPAL UTILITIES
5/08/2023	0006746060	1,563.85	TRASH/RECYCLE	V124657	GREENWASTE RECOVERY INC
5/08/2023	159088	819.73	WATSONVILLE UTILITIES	V100856	WATSONVILLE CITY UTILITIES
5/09/2023	0006746347	328.53	BENEFIT SHOP TRASH/RECYLCE	V124657	GREENWASTE RECOVERY INC
5/17/2023	2023 0507	146.25	ANNEX PG&E	V129169	PACIFIC GAS AND ELECTRIC CO
5/17/2023	2023 0511	4,958.49	PGE SANTA CRUZ	V129169	PACIFIC GAS AND ELECTRIC CO
5/19/2023	2023 0511	191.18	ACCT33115 INTERNET SVCS	V125912	THE INTERNET STORE INC
5/22/2023	2023 0512	769.63	WATSONVILLE PG&E	V129169	PACIFIC GAS AND ELECTRIC CO
5/23/2023	2023 0515	101.74	ANNEX INTERNET SVCS	V12280	COMCAST CABLE COMMUNICATIONS
5/30/2023	174200	854.64	WATSONVILLE UTILITIES	V100856	WATSONVILLE CITY UTILITIES
6/09/2023	0006804460	1,563.85	SC TRASH/RECYCLE	V124657	GREENWASTE RECOVERY INC
6/09/2023	0006804749	328.53	BENEFIT SHOP TRASH/RECYCLE	V124657	GREENWASTE RECOVERY INC
6/09/2023	2023 0524	101.74	INTERNET SVCS	V12280	COMCAST CABLE COMMUNICATIONS
6/09/2023	2023 0526 1	26.94	ANNEX WATER/FIRE	V125932	SANTA CRUZ MUNICIPAL UTILITIES

6/09/2023	2023 0526 2	62.09	SC WATER	V125932	SANTA CRUZ MUNICIPAL UTILITIES
6/09/2023	2023 0526 3	966.76	SC WATER/FIRE	V125932	SANTA CRUZ MUNICIPAL UTILITIES
6/16/2023	2023 0610	191.18	ACCT#33115 INTERNET SVCS	V125912	THE INTERNET STORE INC
6/30/2023	2023 0611	709.96	WATSONVILLE PG&E	V129169	PACIFIC GAS AND ELECTRIC CO
6/30/2023	2023 0612	3,488.62	SC PG&E	V129169	PACIFIC GAS AND ELECTRIC CO
6/30/2023	2023 0615	101.74	INTERNET SERVICES	V12280	COMCAST CABLE COMMUNICATIONS
6/30/2023	2023 0626 1	979.13	SC WATER/FIRE	V125932	SANTA CRUZ MUNICIPAL UTILITIES
6/30/2023	2023 0626 2	39.31	ANNEX FIRE/WATER	V125932	SANTA CRUZ MUNICIPAL UTILITIES
6/30/2023	2023 0626 3	49.72	SANTA CRUZ WATER	V125932	SANTA CRUZ MUNICIPAL UTILITIES

Object: 86204 – EQUIPMENT

4/14/2023	4553	3,667.62	ADDITIONAL CAMERA INSTALLATION	V42768	00429052
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Consent Agenda Item 5.6

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: August 14, 2023
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, 2023 through June 30, 2023.

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, 2023 through June 30, 2023.

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, 2023 through September 30, 2023 will be included on the October 16, 2023 agenda and every quarter thereafter.

DATE: 08/14/23
 TO: Board of Directors, Santa Cruz County Animal Shelter
 FROM: Amber Rowland, General Manager
 SUBJECT: Item 5.5 April 1, 2023 through June 30, 2023 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, 2023 through June 30, 2023.

Actual Transactions

PostOn	Document No	Amount	Description	Department
5/02/2023	JV231001	2,914.92	SCR911 MAY SERVICES	Santa Cruz Regional 911
6/07/2023	JV231125	2,914.92	June SCR911 services	Santa Cruz Regional 911
Department Total		5,829.84		
4/07/2023	IB230515	2,924.59	FEBRUARY 2023 TELEPHONE CHGS	ISD - Telecom
4/07/2023	IB230515	323.15	FEBRUARY 2023 TELEPHONE CHGS	ISD - Telecom
5/01/2023	IB230588	3,647.58	MARCH 2023 TELEPHONE CHGS	ISD - Telecom
5/01/2023	IB230588	319.50	MARCH 2023 TELEPHONE CHGS	ISD - Telecom
6/13/2023	IB230637	2,917.23	APRIL 2023 TELEPHONE CHGS	ISD - Telecom
6/13/2023	IB230637	326.74	APRIL 2023 TELEPHONE CHGS	ISD - Telecom
6/28/2023	EZ420004	321.51	JUNE 2023 TELEPHONE CHGS ESTIM	ISD - Telecom
6/28/2023	EZ420004	2,875.04	JUNE 2023 TELEPHONE CHGS ESTIM	ISD - Telecom
6/28/2023	IB230692	321.51	MAY 2023 TELEPHONE CHGS	ISD - Telecom
6/28/2023	IB230692	2,875.04	MAY 2023 TELEPHONE CHGS	ISD - Telecom
6/30/2023	IB230719	188.04	22-23 Telecom Charge TrueUp	ISD - Telecom
6/30/2023	IB230719	1,783.14	22-23 Telecom Charge TrueUp	ISD - Telecom
Department Total		18,823.07		
5/01/2023	GS230288	517.40	Q2 22-23 FAC/EQUIP MAINT CHGS	GSD - Maintenance
5/01/2023	GS230288	6,773.15	Q2 22-23 FAC/EQUIP MAINT CHGS	GSD - Maintenance
5/01/2023	GS230289	7,888.15	Q1 22-23 Fac/Equip Maint Chgs	GSD - Maintenance
5/16/2023	GS230293	1,341.89	Q3 22-23 Facilities Maint Char	GSD - Maintenance
6/30/2023	GS230322	258.70	Q4 22-23 Facilities Maint Chgs	GSD - Maintenance
Department Total		16,779.29		
4/05/2023	IB230541	58.03	ADOBE ACROBAT PRO LIC RENEWAL	ISD - PC Software Purchases
4/05/2023	IB230541	116.06	ADOBE ACROBAT PRO LIC RENEWAL	ISD - PC Software Purchases
6/08/2023	IB230659	85.76	ASA INV# 3106283 RT# 285287	ISD - PC Software Purchases
6/13/2023	IB230668	43.56	ASA INV# JM45111 RT# 280990	ISD - PC Software Purchases
6/30/2023	IB230709	14.50	ASA INV# FQ35913 RT# 269678	ISD - PC Software Purchases
Department Total		317.91		
4/12/2023	GS230007	590.00	WAREHOUSE CHARGES MONTH 01/23	GSD - Warehouse
4/17/2023	GS230006	786.85	WAREHOUSE CHARGES 12/22	GSD - Warehouse
5/08/2023	GS230008	225.98	Feb 23 Warehouse Charges Journ	GSD - Warehouse
5/10/2023	GS230009	118.09	WAREHOUSE CHARGES MONTH 3/2023	GSD - Warehouse
5/10/2023	GS230009	654.69	WAREHOUSE CHARGES MONTH 3/2023	GSD - Warehouse
6/26/2023	GS230011	826.70	WAREHOUSE CHARGES MONTH 5/2023	GSD - Warehouse
6/27/2023	EZ330001	826.70	ESTIMATES MONTH 6/2023	GSD - Warehouse
6/27/2023	GS230010	668.08	April 2023 Warehouse Charges	GSD - Warehouse
Department Total		4,697.09		

6/07/2023	IB230646	2,373.19	ASA INV# JR04546 RT# 282962	ISD - PC Purchases
6/07/2023	IB230646	<u>203.82</u>	ASA INV# JR71423 RT# 282962	ISD - PC Purchases
Department Total		2,577.01		
6/22/2023	JV14343	5,777.08	2223 PAYROLL CHARGES	Auditor-Controller's Office
6/26/2023	JV14341	<u>3,597.00</u>	22/23CLAIMS CHARGES	Auditor-Controller's Office
Department Total		9,374.08		
5/15/2023	IB230624	7,056.00	JANUARY 2023 TECHNOLOGY SERVIC	ISD - Data Processing
5/15/2023	IB230625	7,056.00	FEBRUARY 2023 TECHNOLOGY SERVI	ISD - Data Processing
5/15/2023	IB230626	7,056.00	MARCH 2023 TECHNOLOGY SERVICES	ISD - Data Processing
5/15/2023	IB230627	7,056.00	APRIL 2023 TECHNOLOGY SERVICES	ISD - Data Processing
5/15/2023	IB230628	7,056.00	MAY 2023 TECHNOLOGY SERVICES F	ISD - Data Processing
5/15/2023	IB230629	7,056.00	JUNE 2023 TECHNOLOGY SERVICES	ISD - Data Processing
6/30/2023	IB230720	<u>-15,097.16</u>	22-23 Technology Fee - TrueUp	ISD - Data Processing
Department Total		27,238.84		
5/02/2023	JV231010	162.50	Admin Hearing Officer Mar 2023	CAO's Office
5/15/2023	JV231067	<u>212.50</u>	Admin Hearing Officer Apr 2023	CAO's Office
Department Total		375.00		
6/30/2023	JV14403	65.00	ANIMAL CARE WORKER	Personnel
6/30/2023	JV14403	<u>40.00</u>	ANIMAL SERVICES ASSISTANT	Personnel
Department Total		105.00		
5/08/2023	GS230123	561.80	Mar23 Fleet Chgs	GSD - Fleet Services
6/30/2023	EZ330002	561.80	Q4 22-23 EST Fleet Chgs	GSD - Fleet Services
6/30/2023	JV14482	<u>328.00</u>	FLEET ISF USAGE ALLOCATION	GSD - Fleet Services
Department Total		1,451.60		
6/30/2023	JV231357	<u>3,700.45</u>	22-23 FELT BENEFIT SHOP	Parks Department
Department Total		3,700.45		
5/05/2023	JCOSTPLAN2223C	37,255.00	3RD QTR COST PLAN CHARGES	County of Santa Cruz
5/05/2023	JCOSTPLAN2223D	37,255.00	4TH QTR COST PLAN CHARGES	County of Santa Cruz
5/17/2023	JV231077	<u>49,417.25</u>	4TH QTR CERTS LEASE PMT	County of Santa Cruz
Department Total		123,927.25		

Consent Agenda Item 5.7

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: August 14, 2023
SUBJECT: Accept a Donation of \$14,196 from the Santa Cruz County Animal Shelter Foundation and Direct that the Checks be Deposited

Recommendation:

Accept a donation of \$14,196 from the Santa Cruz County Animal Shelter Foundation and direct that the check be deposited.

Discussion:

The Foundation has provided a donation of \$14,196 to match May and June license donations received from the public.

Regular Agenda Item 6.1

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: August 14, 2023
SUBJECT: General Manager's Oral Report

General Manager Rowland 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: Amber Rowland, General Manager
DATE: August 14, 2023
SUBJECT: Financial Report for June and July 2023

Recommendation:

Approve the Financial Report as presented for June and July.

Discussion:

The fiscal year (FY) 2022-23 financial report for June 2023 reflects total revenues of \$705,063 and expenditures of \$439,318.

Total FY 2022-23 revenues of \$4,877,864 exceeded budgeted revenues by \$153,617 and represented 103% of a potential 100%. Total FY 2022-23 expenditures of \$5,102,060 were \$110,853 less than budgeted expenditures and represented 98% of a potential 100%.

Licensing revenue for FY 22-23 was \$272,471. FY 21-22 licensing revenue was \$277,342. Total licensing revenue was 91% of a potential 100%.

The financial report for July 2023 reflects total revenues of \$30,560 and expenditures of \$304,934. Current total revenues are 1% of a potential 9%. Current total expenditures are 5% of a potential 9%.

Licensing revenue YTD are \$6,246. At this point in FY 21-22 licensing revenue was \$13,103, and \$17,280 at this point in FY 20-21.

**Santa Cruz County Animal Services Authority
Financial Summary for Fiscal Year 2022-2023
For Months Ending June 30, 2023**

Revenues:	2022-2023 Final Budget	2022-2023 Adj Budget	2022-2023 Est/Actuals	2022-2023 YTD Actuals	YTD Remaining	2021-2022 YTD Actuals
SALES TAX	\$0	\$0	(\$101)	\$0	(\$101)	\$0
INTEREST	\$17,000	\$17,000	\$43,000	\$42,310	\$690	\$11,933
RENTS & CONCESSIONS	\$700	\$700	\$125	\$86	\$39	\$122
RENTAL DEPOSIT/FORFEIT REVENUE	\$200	\$200	\$200	\$120	\$80	\$110
HUMANE SERVICES	\$250,000	\$250,000	\$210,000	\$232,548	(\$22,548)	\$231,776
ADMINISTRATIVE SERVICES	\$2,600	\$2,600	\$2,500	\$2,733	(\$233)	\$2,109
COST RECOVERY-OTHER	\$5,500	\$5,500	\$5,300	\$5,382	(\$82)	\$4,480
MEMBER CONTRIBUTION	\$3,349,066	\$3,349,066	\$3,349,066	\$3,349,067	(\$1)	\$3,044,616
CHARGES FOR CURRENT SERVICES	\$14,000	\$14,000	\$0	\$0	\$0	\$10,800
ADMIN FINE FEES	\$5,000	\$5,000	\$3,000	\$2,750	\$250	\$7,209
GRANT SERVICES-NON INTERGOV	\$15,000	\$15,000	\$15,000	\$15,000	\$0	\$5,000
ANIMAL MICROCHIP FEES	\$10,000	\$10,000	\$6,500	\$6,662	(\$162)	\$9,175
ANIMAL RABIES FEES	\$9,000	\$9,000	\$5,000	\$5,176	(\$176)	\$7,771
ANIMAL SPAY&NEUTER FEES	\$20,000	\$20,000	\$15,000	\$15,376	(\$376)	\$28,185
SALES-OTHER-TAXABLE	\$80,000	\$80,000	\$93,000	\$96,468	(\$3,468)	\$93,931
CASH OVERRAGES	\$0	\$0	\$0	\$25	(\$25)	\$5
CONTRIBUTIONS and DONATIONS	\$460,000	\$605,181	\$745,000	\$795,961	(\$50,961)	\$583,945
NSF CHECKS	\$0	\$0	(\$344)	(\$344)	\$0	(\$584)
OTHER REVENUE	\$40,000	\$40,000	\$40,000	\$36,032	\$3,968	\$35,669
LICENSES - CAPITOLA	\$9,000	\$9,000	\$8,000	\$8,003	(\$3)	\$8,656
LICENSES - SANTA CRUZ	\$60,000	\$60,000	\$50,000	\$53,382	(\$3,382)	\$55,463
LICENSES- SCOTTS VALLEY	\$17,000	\$17,000	\$14,000	\$14,301	(\$301)	\$14,866
LICENSES- COUNTY	\$180,000	\$180,000	\$160,000	\$168,875	(\$8,875)	\$169,203
LICENSES- WATSONVILLE	\$35,000	\$35,000	\$27,000	\$27,910	(\$910)	\$29,154
TOTAL REVENUES:	\$4,579,066	\$4,724,247	\$4,791,286	\$4,877,864	(\$86,578)	\$4,353,973

Less Expenditures:

Salaries and Benefits	\$3,337,731	\$3,240,731	\$3,234,517	\$3,156,859	\$77,658	\$2,767,543
Services and Supplies	\$1,165,358	\$1,606,349	\$1,598,240	\$1,613,707	(\$15,467)	\$1,175,612
Other Uses	\$167,525	\$167,525	\$167,525	\$149,020	\$18,505	\$167,545
Fixed Assets	\$86,245	\$82,000	\$79,444	\$79,445	(\$1)	\$0
Operating Transfers Out	\$103,030	\$103,030	\$103,030	\$103,030	\$0	\$102,010
Intrafund Transfer	\$0	\$13,228	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$4,859,889	\$5,212,863	\$5,182,756	\$5,102,060	\$80,696	\$4,212,710

Plus Contingency:

	\$186,954	(\$0)	\$0	\$0	(\$0)	\$0
TOTAL EXPENDITURES INCLUDING CONTINGENCY:	\$5,046,843	\$5,212,863	\$5,182,756	\$5,102,060	\$80,696	\$4,212,710

NET REVENUES OVER (UNDER) EXPENDITURE

	(\$467,777)	(\$488,616)	(\$391,470)	(\$224,197)	(\$167,273)	\$141,262
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BEGINNING FUND BALANCE - UNDESIGNATED

	\$1,384,065	\$1,384,065	\$1,384,065	\$1,384,065	\$1,384,065	\$1,384,065
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(unaudited ending balance from 6/30/22)

ENDING FUND BALANCE - UNDESIGNATED

	\$916,289	\$895,450	\$992,595	\$1,159,869	\$1,216,792	\$1,525,328
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ANIMAL LICENSE DETAIL

	2022-23 YTD Actuals	2021-22 YTD Actuals	PY COMPARISON
LICENSES - CAPITOLA	\$8,003	\$8,656	(\$653)
LICENSES - SANTA CRUZ	\$53,382	\$55,463	(\$2,081)
LICENSES- SCOTTS VALLEY	\$14,301	\$14,866	(\$565)
LICENSES- COUNTY	\$168,875	\$169,203	(\$328)
LICENSES- WATSONVILLE	\$27,910	\$29,154	(\$1,244)

* Fund Balance Assigned for B. Jean Donation - balance as of 6/30/22 is \$472,501 (Unaudited)

* Fund Balance - Non spendable for change fund/petty cash - balance as of 6/30/22 is \$900 (Unaudited)

**SANTA CRUZ COUNTY ANIMAL SERVICES AUTHORITY FINANCIAL REPORT
2022-2023**

As of 6/30/23 from Finance Enterprise
SC CO ANIMAL SERVICES AUTHORITY
Organization: 70 28

Pos + = UP
Neg () = DOWN

Acct	Acct Title	22/23 Final Budget	22/23 Adj. Budget	22/23 Est./Actuals	May Actuals	June Actuals	22/23 YTD Actuals	YTD Remaining	100%	100%	21/22 YTD Actuals	COMPARE THRU MAY PY ACTUALS	June Actuals	21/22 Est./Actuals
									Percentage of CY Budget Actualized	Percentage of PY EA's Actualized				
51000	SALARIES & BENF	\$3,337,731	\$3,240,731	\$3,234,517	\$383,260	\$286,456	\$3,156,859	\$77,658	97.41%	99.59%	\$2,767,543	\$389,316	\$369,198	\$2,778,870
61000	SERVICES & SUPL	\$1,165,358	\$1,606,349	\$1,598,240	\$307,969	\$152,861	\$1,613,707	(\$15,467)	100.46%	100.82%	\$1,175,612	\$438,095	\$194,042	\$1,166,006
70000	OTHER CHARGES	\$167,525	\$167,525	\$167,525	\$74,510	\$0	\$149,020	\$18,505	88.95%	100.00%	\$167,545	(\$18,525)	\$0	\$167,545
86110	BUILDINGS AND IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	21.35%	\$0	\$0	\$0	\$0
86204	FIXED ASSETS	\$86,245	\$82,000	\$79,444	\$0	\$0	\$79,445	(\$1)	96.88%	0.00%	\$28,573	\$50,871	(\$9,301)	\$53,324
90000	OTHER FINANCING USES	\$103,030	\$103,030	\$103,030	\$0	\$0	\$103,030	\$0	100.00%	0.00%	\$102,010	\$1,020	\$0	\$102,010
95000	INTRAFUND TRANSFERS	\$0	\$13,228	\$0	(\$15,179)	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
98700	CONTINGENCIES	\$186,954	(\$0)	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
51000-98700	TOTAL EXPENDITURES	\$5,046,843	\$5,212,863	\$5,182,756	\$750,560	\$439,318	\$5,102,060	\$80,696	97.87%	181.23%	\$4,241,283	\$860,777	\$553,939	\$4,267,755
40100-42500	TOTAL REVENUES	\$4,579,066	\$4,724,247	\$4,791,387	\$371,980	\$705,063	\$4,877,864	(\$86,477)	103.25%	100.57%	\$4,353,973	\$523,891	\$135,712	\$4,329,227
	NET COST	(\$467,777)	(\$488,616)	(\$391,369)	(\$378,580)	\$265,745	(\$224,197)	(\$167,172)	45.88%	183.32%	\$112,689	(\$336,886)	(\$418,228)	\$61,472
51000	REGULAR PAY-PER	1,975,003	1,900,003	1,898,292	\$232,650	\$175,358	\$1,844,526	\$53,767	97.08%	99.52%	\$1,627,429	\$217,097	\$226,082	1,635,246
51005	OVERTIME PAY-PE	7,500	7,500	21,488	\$2,070	\$1,943	\$22,229	(\$742)	296.39%	97.95%	\$13,131	\$9,099	\$266	13,405
51010	REGULAR PAY-EXT	60,000	60,000	112,604	\$16,856	\$16,296	\$111,900	\$703	186.50%	99.56%	\$56,224	\$55,676	\$6,375	56,471
51040	DIFFERENTIAL PAY	32,000	32,000	27,525	\$3,550	\$3,106	\$27,878	(\$353)	87.12%	99.41%	\$27,795	\$82	\$3,976	27,961
52010	OASDI-SOCIAL SE	148,296	148,296	154,988	\$19,343	\$14,945	\$150,952	\$4,036	101.79%	99.50%	\$128,802	\$22,150	\$17,752	129,448
52015	RETIREMENT	576,856	554,856	487,625	\$60,331	\$50,566	\$486,855	\$770	87.74%	99.81%	\$430,737	\$56,118	\$61,121	431,568
53010	EMPLOYEE INSURA	486,264	486,264	480,182	\$48,462	\$24,241	\$460,706	\$19,476	94.74%	99.69%	\$438,935	\$21,771	\$53,625	440,280
53015	UNEMPLOYMENT IN	8,673	8,673	8,673	\$0	\$0	\$8,673	(\$0)	100.00%	100.00%	\$5,297	\$3,376	\$0	5,297
54010	WORKERS COMPENS	43,139	43,139	43,139	\$0	\$0	\$43,139	(\$0)	100.00%	100.00%	\$39,194	\$3,945	\$0	39,194
51000	SALARIES & BENF	\$3,337,731	\$3,240,731	\$3,234,517	\$383,260	\$286,456	\$3,156,859	\$77,658	97.41%	99.59%	\$2,767,543	\$389,316	\$369,198	\$2,778,870
61115	POLICE SAFETY EQUIPMENT	500	500	500	\$0	\$0	\$0	\$500	0.00%	0.00%	\$739	(\$739)	\$0	800
61125	UNIFORM REPLACEMENT	1,500	1,500	6,000	\$0	\$0	\$5,578	\$422	371.83%	99.99%	\$3,921	\$1,657	\$0	3,921
61215	RADIO SERVICES	35,000	35,000	35,000	\$2,915	\$2,915	\$37,346	(\$2,346)	106.70%	100.00%	\$33,894	\$3,452	\$0	33,894
61220	TELECOM SERVICES	40,000	40,383	40,383	\$3,967	\$11,608	\$40,382	\$1	100.00%	100.08%	\$40,033	\$349	\$12,439	40,000
61310	FOOD	20,000	40,000	34,000	\$5,847	\$7,126	\$39,042	(\$5,042)	97.61%	117.76%	\$27,675	\$11,367	\$5,952	23,500
61412	JANITORIAL SERVICES	11,500	11,500	11,500	\$875	\$875	\$9,552	\$1,948	83.06%	100.00%	\$10,500	(\$948)	\$1,750	10,500
61525	LIABILITY INSURANCE	60,000	60,000	54,000	\$0	\$0	\$53,343	\$657	88.91%	100.29%	\$45,392	\$7,952	\$133	45,259
61535	OTHER INSURANCE	4,338	4,338	4,338	\$0	\$636	\$4,974	(\$636)	114.66%	0.00%	\$3,618	\$1,356	\$0	3,618
61720	MAINT-MOBILE EQUIPMENT-SERV	7,500	7,500	15,000	\$3,094	\$584	\$14,803	\$197	197.37%	109.26%	\$8,224	\$6,579	\$697	7,527
61725	MAINT-OFFICE EQUIPMENT	3,500	3,500	2,800	\$233	\$492	\$3,206	(\$406)	91.60%	115.95%	\$2,047	\$1,159	\$281	1,765
61730	MAINT-OTHER EQUIP-SVCS	17,500	2,838	10,000	\$0	\$0	\$9,338	\$662	329.03%	101.87%	\$2,192	\$7,146	\$40	2,152
61731	MAINT-OTHER EQUIP-SUP	1,500	1,500	500	\$0	\$0	\$0	\$500	0.00%	54.12%	\$541	(\$541)	\$0	1,000
61835	FACILITIES MAINT	7,500	38,934	25,000	\$16,521	\$259	\$19,271	\$5,729	49.50%	123.71%	\$22,268	(\$2,997)	\$6,067	18,000
61845	MAINT STRUCT IM	1,000	1,000	2,183	\$2,183	\$0	\$2,183	\$0	218.30%	1.47%	\$15	\$2,168	\$0	1,000
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	80,000	140,000	135,000	\$21,959	\$14,289	\$133,773	\$1,227	95.55%	104.58%	\$94,118	\$39,654	\$19,458	90,000
62020	MEMBERSHIPS	3,000	3,000	3,084	\$150	\$0	\$3,084	\$0	102.80%	100.00%	\$2,756	\$328	\$0	2,756
62111	MISCELLANEOUS EXPENSES	14,000	14,000	7,000	\$228	\$257	\$7,084	(\$84)	50.60%	53.30%	\$7,462	(\$378)	\$0	14,000
62112	CASH SHORTAGES	50	50	5	\$0	\$0	\$3	\$2	0.00%	120.73%	\$48	(\$45)	\$8	40
62214	DUPLICATING SVCS.	5,000	5,000	5,000	\$1,355	\$0	\$4,038	\$962	80.76%	94.89%	\$3,796	\$242	\$1,005	4,000
62217	MISC NONINVENTORABLE ITEMS EXPENSE	0	0	700	\$0	\$1,775	\$2,471	(\$1,771)	0.00%	100.00%	\$100	\$2,371	\$0	100
62219	PC SOFTWARE PURCHASES	8,000	8,000	8,234	\$0	\$144	\$8,378	(\$144)	104.72%	100.84%	\$6,903	\$1,475	\$58	6,845
62221	POSTAGE	12,000	12,000	12,000	\$17	\$2,292	\$11,946	\$54	99.55%	95.17%	\$11,420	\$526	\$1,514	12,000
62222	SUBSCRIPTIONS/PERIODICALS	500	500	500	\$0	\$0	\$225	\$275	44.97%	101.22%	\$3,724	(\$3,499)	\$45	3,679
62223	SUPPLIES	75,000	75,000	80,000	\$17,673	\$17,167	\$88,512	(\$8,512)	118.02%	110.61%	\$88,489	\$22	\$16,087	80,000
62225	NON-PC SOFTWARE	250	250	0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	250

**SANTA CRUZ COUNTY ANIMAL SERVICES AUTHORITY FINANCIAL REPORT
2022-2023**

As of 6/30/23 from Finance Enterprise
SC CO ANIMAL SERVICES AUTHORITY
Organization: 70 28

Pos + = UP
Neg () = DOWN

Acct	Acct Title	22/23 Final Budget	22/23 Adj. Budget	22/23 Est./Actuals	May Actuals	June Actuals	22/23 YTD Actuals	YTD Remaining	100%	100%	21/22 YTD Actuals	COMPARE	June Actuals	21/22 Est./Actuals
									Percentage of CY Budget Actualized	Percentage of PY EA's Actualized		THRU MAY PY ACTUALS		
62226	INVENTORIABLE ITEMS	20,000	20,000	35,000	\$0	\$2,577	\$37,049	(\$2,049)	185.25%	51.24%	\$30,747	\$6,302	\$0	60,000
62301	ACCOUNTING & AUDITING	15,000	15,000	15,000	\$6,600	\$9,374	\$15,974	(\$974)	106.49%	101.82%	\$15,274	\$700	\$15,274	15,000
62310	BANKING SERVICES	17,500	17,500	17,500	\$2,896	\$1,566	\$17,077	\$423	97.59%	89.90%	\$15,732	\$1,346	\$801	17,500
62316	COMPUTER PROF SVCS	0	0	0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	0
62317	CONSULT/MGT/PC SVCE.	22,500	28,000	32,000	\$154	\$294	\$32,097	(\$97)	114.63%	95.43%	\$21,472	\$10,625	\$785	22,500
62318	COUNTY COUNSEL	0	0	0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	0
62325	DATA PROCESSING	82,320	68,399	83,496	\$42,336	(\$15,097)	\$68,399	\$15,097	100.00%	102.86%	\$84,672	(\$16,273)	\$43,512	82,320
62330	DPW SERVICES - GENERAL MONEY	0	0	0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	0
62360	LEGAL SERVICES	0	75,181	85,000	\$9,208	\$6,576	\$85,090	(\$90)	0.00%	0.00%	\$2,066	\$83,024	\$2,066	0
62381	PROF & SPECIAL	107,800	141,249	140,000	\$9,634	\$7,234	\$136,718	\$3,282	96.79%	110.02%	\$79,217	\$57,501	\$17,509	72,000
62399	VETERINARIAN SERVICES	100,000	256,000	235,000	\$27,025	\$55,872	\$260,071	(\$25,071)	101.59%	98.82%	\$138,346	\$121,724	\$18,977	140,000
62500	EQUIPMENT RENTS & LEASES-	0	0	0	\$0	\$0	\$0	\$0	#DIV/0!	#DIV/0!	\$49,417	(\$49,417)	\$0	0
62610	RENTS & LEASES-	248,000	267,673	267,673	\$114,690	\$0	\$265,342	\$2,331	99.13%	75.00%	\$148,252	\$117,090	\$0	197,669
62710	FIELD EQUIPMENT	1,500	1,500	2,524	\$47	\$0	\$2,524	(\$0)	168.29%	194.10%	\$2,329	\$195	\$1,250	1,200
62715	SMALL TOOLS & INSTRUMENTS	0	1,000	1,000	\$0	\$0	\$344	\$656	34.42%	#DIV/0!	\$0	\$344	\$0	0
62801	ADVERTISING & PROMOTION	4,000	0	3,000	\$0	\$105	\$1,515	\$1,485	#DIV/0!	101.49%	\$4,251	(\$2,736)	\$65	4,189
62810	S/APP CNTR SRV-PLNT MNT & RPR	0	0	0	\$0	\$0	\$0	\$0	#DIV/0!	#DIV/0!	\$0	\$0	\$0	0
62842	INVENTORY MATERIALS PURCHASED	20,000	50,000	34,000	\$4,233	\$6,610	\$33,956	\$44	67.91%	126.43%	\$28,430	\$5,526	\$5,944	22,486
62857	SPECIAL MISC EXP-SUPPLIES	500	500	0	\$0	\$0	\$0	\$0	0.00%	100.04%	\$903	(\$903)	\$0	903
62890	SUBSCRIPTIONS/BOOKS	500	500	500	\$0	\$0	\$384	\$116	76.85%	100.00%	\$510	(\$126)	\$0	510
62893	TOWING	0	0	600	\$0	\$0	\$581	\$20	0.00%	0.00%	\$275	\$306	\$275	0
62914	TRAVEL-EDUCATION	2,500	2,500	1,712	\$0	\$0	\$1,712	\$0	68.46%	102.11%	\$2,421	(\$709)	\$50	2,371
62920	GAS, OIL, FUEL	20,000	20,000	22,000	\$2,495	\$2,357	\$21,443	\$557	107.22%	111.94%	\$22,388	(\$945)	\$4,823	20,000
62922	TRAVEL-LODGING	1,500	1,500	3,688	\$0	\$0	\$3,688	(\$0)	245.87%	99.99%	\$992	\$2,696	\$0	992
62924	TRAVEL-MEALS	500	500	785	\$0	\$0	\$785	(\$0)	157.00%	100.12%	\$257	\$528	\$0	257
62926	TRAVEL-MILEAGE	500	500	250	\$0	\$0	\$69	\$181	13.75%	100.55%	\$88	(\$20)	\$0	88
62928	TRAVEL-OTHER	100	100	50	\$7	\$0	\$28	\$22	28.00%	99.94%	\$714	(\$686)	\$0	714
62930	REGISTRATIONS	1,000	1,000	150	\$150	\$1,776	\$1,926	(\$1,776)	192.60%	100.00%	\$225	\$1,701	\$0	225
62935	SERVICE CENTER	500	500	2,585	\$562	\$890	\$3,475	(\$890)	0.00%	100.08%	\$476	\$2,998	\$0	476
62940	TRAVEL ADVANCES	0	0	0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	0
63070	UTILITIES	90,000	130,954	122,000	\$10,916	\$12,310	\$124,929	(\$2,929)	95.40%	108.45%	\$106,283	\$18,647	\$17,178	98,000
74230	PRINCIPAL ON LEASE PUCHASES	0	0	0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	0
61000	SERVICES & SUPPLIES	\$1,165,358	\$1,606,349	\$1,598,240	\$307,969	\$152,861	\$1,613,707	(\$15,467)	100.46%	100.82%	\$1,175,612	\$827,411	\$194,042	\$1,166,006
75239	CONTRIBUTIONS TO COUNTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	#DIV/0!	\$0	\$0	\$0	\$0
75315	COUNTY OVERHEAD (see 3550)	\$167,525	\$167,525	\$167,525	\$74,510	\$0	\$149,020	\$18,505	88.95%	100.00%	\$167,545	\$0	\$0	\$167,545
700000	OTHER CHARGES	\$167,525	\$167,525	\$167,525	\$74,510	\$0	\$149,020	\$18,505	88.95%	100.00%	\$167,545	(\$18,525)	\$0	\$167,545
86204	EQUIPMENT	\$0	\$20,000	\$20,049	\$0	\$0	\$20,049	(\$0)	100.25%	21.35%	\$16,239	\$3,810	\$0	\$16,239
86208	MEDICAL EQUIPMENT	\$45,000	\$20,000	\$18,160	\$0	\$0	\$18,160	(\$0)	90.80%	6.90%	\$5,249	\$12,911	(\$9,301)	\$30,000
86209	MOBILE EQUIPMENT	\$41,245	\$42,000	\$41,235	\$0	\$0	\$41,235	(\$0)	98.18%	0.00%	\$0	\$41,235	\$0	\$0
86210	OFFICE EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	9.32%	\$7,085	(\$7,085)	\$0	\$7,085
86204	FIXED ASSETS	\$86,245	\$82,000	\$79,444	\$0	\$0	\$79,445	(\$1)	96.88%	0.00%	\$28,573	\$50,871	(\$9,301)	\$53,324

**SANTA CRUZ COUNTY ANIMAL SERVICES AUTHORITY FINANCIAL REPORT
2022-2023**

As of 6/30/23 from Finance Enterprise
SC CO ANIMAL SERVICES AUTHORITY
Organization: 70 28

Pos + = UP
Neg () = DOWN

Acct	Acct Title	22/23 Final Budget	22/23 Adj. Budget	22/23 Est./Actuals	May Actuals	June Actuals	22/23 YTD Actuals	YTD Remaining	100%	100%	21/22 YTD Actuals	COMPARE THRU MAY PY ACTUALS	June Actuals	21/22 Est./Actuals
									Percentage of CY Budget Actualized	Percentage of PY EA's Actualized				
90000	OPERATING TRSF OUT	\$103,030	\$103,030	\$103,030	\$0	\$0	\$103,030	\$0	100.00%	134.13%	\$102,010	\$1,020	\$0	\$102,010
90000	OTHER FINANCING USES	\$103,030	\$103,030	\$103,030	\$0	\$0	\$103,030	\$0	100.00%	0.00%	\$102,010	\$1,020	\$0	\$102,010
95390	REPAIR & MAINTENANCE	\$0	\$13,228	\$0	(\$15,179)	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
95000	INTRAFUND TRANSFERS	\$0	\$13,228	\$0	(\$15,179)	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
98700	APPROP FOR CONTINGENCIES	\$186,954	(\$0)	\$0	\$0	\$0	\$0	(\$0)	0.00%	0.00%	\$0	\$0	\$0	\$0
98700	CONTINGENCIES	\$186,954	(\$0)	\$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
40171	SALES TAX	\$0	\$0	(\$101)	\$0	\$101	\$0	(\$101)	#DIV/0!	#DIV/0!	\$0	\$0	\$0	\$0
40230	ANIMAL LICENSES	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	#DIV/0!	#DIV/0!	\$0	\$0	\$0	\$0
40430	INTEREST	\$17,000	\$17,000	\$43,000	\$3,836	\$3,651	\$42,310	\$690	248.88%	108.48%	\$11,933	\$30,377	\$1,565	\$11,000
40440	RENTS & CONCESS	\$700	\$700	\$125	\$26	\$0	\$86	\$39	12.24%	60.85%	\$122	(\$36)	\$0	\$200
40441	RENTAL DEPOSIT/FORFEIT REVENUE	\$200	\$200	\$200	\$0	\$0	\$120	\$80	60.00%	78.57%	\$110	\$10	\$0	\$140
40810	ST-NATURAL DISASTER ASSISTANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	#DIV/0!	\$0	\$0	\$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	0.00%	0.00%	\$0	\$0	\$0	\$0
41093	FED-FEMA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$379	(\$379)	\$379	\$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	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
41510	HUMANE SERVICES	\$250,000	\$250,000	\$210,000	\$25,410	\$36,883	\$232,548	(\$22,548)	93.02%	107.80%	\$231,776	\$772	\$33,065	\$215,000
42010	ADMINISTRATIVE SERVICES	\$2,600	\$2,600	\$2,500	\$340	\$307	\$2,733	(\$233)	105.13%	105.45%	\$2,109	\$624	\$244	\$2,000
42022	COST RECOVERY-OTHER	\$5,500	\$5,500	\$5,300	\$647	\$312	\$5,382	(\$82)	97.86%	99.55%	\$4,480	\$903	\$289	\$4,500
42044	MEMBER CONTRIBUTION	\$3,349,066	\$3,349,066	\$3,349,066	\$154,366	\$541,623	\$3,349,067	(\$1)	100.00%	100.00%	\$3,044,616	\$304,451	\$0	\$3,044,616
42047	OTHER CHARGES CURRRENT SERVICES	\$14,000	\$14,000	\$0	\$0	\$0	\$0	(\$0)	0.00%	101.41%	\$10,800	(\$10,800)	\$375	\$10,650
42073	ADMINISTRATIVE FINE FEES	\$5,000	\$5,000	\$3,000	\$350	\$0	\$2,750	\$250	55.00%	110.91%	\$7,209	(\$4,459)	\$1,014	\$6,500
42074	GRANT SERVICES-NON INTERGOV	\$15,000	\$15,000	\$15,000	\$0	\$0	\$15,000	\$0	0.00%	0.00%	\$5,000	\$10,000	\$0	\$5,000
42202	ENDOWMENT CARE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
42205	ANIMAL MICROCHIP FEES	\$10,000	\$10,000	\$6,500	\$190	\$677	\$6,662	(\$162)	66.62%	107.94%	\$9,175	(\$2,513)	\$885	\$8,500
42206	ANIMAL RABIES FEES	\$9,000	\$9,000	\$5,000	\$244	\$566	\$5,176	(\$176)	57.51%	111.01%	\$7,771	(\$2,595)	\$880	\$7,000
42207	ANIMAL SPAY&NEUTER FEES	\$20,000	\$20,000	\$15,000	\$996	\$1,486	\$15,376	(\$376)	76.88%	98.90%	\$28,185	(\$12,809)	\$566	\$28,500
42234	SALES-OTHER-TAXABLE	\$80,000	\$80,000	\$93,000	\$10,667	\$8,032	\$96,468	(\$3,468)	120.58%	102.10%	\$93,931	\$2,537	\$8,206	\$92,000
42362	CASH OVERAGES	\$0	\$0	\$0	\$0	\$25	\$25	(\$25)	0.00%	96.80%	\$5	\$20	\$0	\$5
42372	CONTRIBUTIONS AND DONATIONS	\$460,000	\$605,181	\$745,000	\$146,319	\$68,834	\$795,961	(\$50,961)	131.52%	99.82%	\$583,945	\$212,016	\$48,962	\$585,000
42375	INSURANCE PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
42380	NSF CHECKS	\$0	\$0	(\$344)	(\$130)	\$0	(\$344)	(\$0)	0.00%	100.00%	(\$584)	\$240	\$0	(\$584)
42381	NSF CHECKS-RETURNED CHECK	\$0	\$0	\$40	\$0	\$0	\$40	\$0	0.00%	#DIV/0!	\$0	\$40	\$0	\$0
42384	OTHER REVENUE	\$40,000	\$40,000	\$40,000	\$2,825	\$13,189	\$36,032	\$3,968	90.08%	89.17%	\$35,669	\$363	\$12,587	\$40,000
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	\$9,000	\$9,000	\$8,000	\$622	\$709	\$8,003	(\$3)	88.92%	0.00%	\$8,656	(\$653)	\$925	\$8,200
42982	LICENSES - SANTA CRUZ	\$60,000	\$60,000	\$50,000	\$4,602	\$6,503	\$53,382	(\$3,382)	88.97%	0.00%	\$55,463	(\$2,081)	\$5,299	\$53,000
42983	LICENSES- SCOTTS VALLEY	\$17,000	\$17,000	\$14,000	\$1,821	\$1,202	\$14,301	(\$301)	84.12%	0.00%	\$14,866	(\$565)	\$1,431	\$14,000
42984	LICENSES- COUNTY	\$180,000	\$180,000	\$160,000	\$16,581	\$18,115	\$168,875	(\$8,875)	93.82%	0.00%	\$169,203	(\$328)	\$16,414	\$165,000
42986	LICENSES- WATSONVILLE	\$35,000	\$35,000	\$27,000	\$2,269	\$2,848	\$27,910	(\$910)	79.74%	0.00%	\$29,154	(\$1,244)	\$2,626	\$29,000
40100-42500	REVENUES	\$4,579,066	\$4,724,247	\$4,791,286	\$371,980	\$705,063	\$4,877,864	(\$86,477)	103.25%	100.57%	\$4,353,973	\$523,891	\$135,712	\$4,329,227

**Santa Cruz County Animal Services Authority
Financial Summary for Fiscal Year 2023-2024
For Months Ending July 31, 2023**

Revenues:	2023-2024 Final Budget	2023-2024 Adj Budget	2023-2024 Est/Actuals	2023-2024 YTD Actuals	YTD Remaining	2022-2023 YTD Actuals
SALES TAX	\$0	\$0	(\$101)	\$0	(\$101)	\$0
INTEREST	\$45,000	\$45,000	\$45,000	\$4,369	\$40,631	\$1,701
RENTS & CONCESSIONS	\$500	\$500	\$500	\$0	\$500	\$0
RENTAL DEPOSIT/FORFEIT REVENUE	\$200	\$200	\$200	\$0	\$200	\$0
HUMANE SERVICES	\$250,000	\$250,000	\$250,000	\$20,992	\$229,009	\$14,418
ADMINISTRATIVE SERVICES	\$3,000	\$3,000	\$3,000	\$134	\$2,866	\$173
COST RECOVERY-OTHER	\$5,000	\$5,000	\$5,000	\$275	\$4,725	\$254
MEMBER CONTRIBUTION	\$3,683,973	\$3,683,973	\$3,683,973	\$0	\$3,683,973	\$0
CHARGES FOR CURRENT SERVICES	\$0	\$0	\$0	\$0	\$0	\$0
ADMIN FINE FEES	\$5,000	\$5,000	\$5,000	\$0	\$5,000	\$0
GRANT SERVICES-NON INTERGOV	\$15,000	\$15,000	\$15,000	\$0	\$15,000	\$0
ANIMAL MICROCHIP FEES	\$10,000	\$10,000	\$10,000	\$260	\$9,740	\$300
ANIMAL RABIES FEES	\$9,000	\$9,000	\$9,000	\$145	\$8,855	\$294
ANIMAL SPAY&NEUTER FEES	\$40,000	\$40,000	\$40,000	\$700	\$39,300	(\$90)
SALES-OTHER-TAXABLE	\$95,000	\$95,000	\$95,000	\$896	\$94,104	\$2,334
CASH OVERRAGES	\$0	\$0	\$0	\$0	\$0	\$0
CONTRIBUTIONS and DONATIONS	\$650,000	\$650,000	\$650,000	(\$4,221)	\$654,221	\$9,709
NSF CHECKS	\$0	\$0	\$0	\$0	\$0	(\$59)
OTHER REVENUE	\$40,000	\$40,000	\$40,000	\$764	\$39,236	\$675
LICENSES - CAPITOLA	\$9,000	\$9,000	\$9,000	\$203	\$8,797	\$406
LICENSES - SANTA CRUZ	\$60,000	\$60,000	\$60,000	\$1,335	\$58,665	\$2,287
LICENSES- SCOTTS VALLEY	\$17,000	\$17,000	\$17,000	\$348	\$16,652	\$606
LICENSES- COUNTY	\$180,000	\$180,000	\$180,000	\$3,983	\$176,017	\$8,717
LICENSES- WATSONVILLE	\$35,000	\$35,000	\$35,000	\$377	\$34,623	\$1,087
TOTAL REVENUES:	\$5,152,673	\$5,152,673	\$5,152,572	\$30,560	\$5,122,012	\$42,810

Less Expenditures:

Salaries and Benefits	\$3,704,296	\$3,704,296	\$3,704,296	\$188,564	\$3,515,732	\$208,165
Services and Supplies	\$1,380,414	\$1,380,414	\$1,380,414	\$116,369	\$1,264,045	\$56,003
Other Uses	\$149,020	\$149,020	\$149,020	\$0	\$149,020	\$0
Fixed Assets	\$40,000	\$40,000	\$40,000	\$0	\$40,000	\$0
Operating Transfers Out	\$104,060	\$104,060	\$104,060	\$0	\$104,060	\$0
Intrafund Transfer	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$5,377,790	\$5,377,790	\$5,377,790	\$304,934	\$5,072,856	\$264,168

Plus Contingency:

	\$215,112	\$215,112	\$215,112	\$0	\$215,112	\$0
TOTAL EXPENDITURES INCUDING CONTINGENCY:	\$5,592,902	\$5,592,902	\$5,592,902	\$304,934	\$5,287,968	\$264,168

NET REVENUES OVER (UNDER) EXPENDITURE (\$440,229) (\$440,229) (\$440,330) (\$274,374) (\$165,956) (\$221,357)

BEGINNING FUND BALANCE - UNDESIGNATED \$1,384,065 \$1,384,065 \$1,384,065 \$1,384,065 \$1,384,065 \$1,384,065

(unaudited ending balance from 6/30/22)

ENDING FUND BALANCE - UNDESIGNATED \$943,836 \$943,836 \$943,735 \$1,109,691 \$1,218,109 \$1,162,708

ANIMAL LICENSE DETAIL

	2022-23 YTD Actuals	2021-22 YTD Actuals	PY COMPARISON
LICENSES - CAPITOLA	\$203	\$406	(\$203)
LICENSES - SANTA CRUZ	\$1,335	\$2,287	(\$952)
LICENSES- SCOTTS VALLEY	\$348	\$606	(\$258)
LICENSES- COUNTY	\$3,983	\$8,717	(\$4,734)
LICENSES- WATSONVILLE	\$377	\$1,087	(\$710)

* Fund Balance Assigned for B. Jean Donation - balance as of 6/30/22 is \$472,501 (Unaudited)

* Fund Balance - Non spendable for change fund/petty cash - balance as of 6/30/22 is \$900 (Unaudited)

**SANTA CRUZ COUNTY ANIMAL SERVICES AUTHORITY FINANCIAL REPORT
2023-24**

As of 7/31/23 from Finance Enterprise
SC CO ANIMAL SERVICES AUTHORITY
Organization: 70 28

Pos + = UP
Neg () = DOWN

Acct	Acct Title	23/24 Final Budget	23/24 Adj. Budget	July Actuals	23/24 YTD Actuals	YTD Remaining	9%	9%	22/23 YTD Actuals	COMPARE THRU JULY PY ACTUALS	July Actuals	22/23 Est./Actuals
							Percentage of CY Budget Actualized	Percentage of PY EA's Actualized				
51000	SALARIES & BENF	\$3,704,296	\$3,704,296	\$188,564	\$188,564	\$3,515,732	5.09%	6.44%	\$208,165	(\$19,600)	\$208,165	\$3,234,516
61000	SERVICES & SUPL	\$1,380,414	\$1,380,414	\$116,369	\$116,369	\$1,264,045	8.43%	3.50%	\$56,003	\$60,366	\$56,003	\$1,598,240
70000	OTHER CHARGES	\$149,020	\$149,020	\$0	\$0	\$149,020	0.00%	0.00%	\$0	\$0	\$0	\$167,525
86110	BUILDINGS AND IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
86204	FIXED ASSETS	\$40,000	\$40,000	\$0	\$0	\$40,000	0.00%	0.00%	\$0	\$0	\$0	\$79,444
90000	OTHER FINANCING USES	\$104,060	\$104,060	\$0	\$0	\$104,060	0.00%	0.00%	\$0	\$0	\$0	\$103,030
95000	INTRAFUND TRANSFERS	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0	\$0	\$0
98700	CONTINGENCIES	\$215,112	\$215,112	\$0	\$0	\$215,112	0.00%	0.00%	\$0	\$0	\$0	\$0
51000-98700	TOTAL EXPENDITURES	\$5,592,902	\$5,592,902	\$304,934	\$304,934	\$5,287,968	5.45%	11.29%	\$264,168	\$40,766	\$264,168	\$5,182,755
40100-42500	TOTAL REVENUES	\$5,152,673	\$5,152,673	\$30,560	\$30,560	\$5,122,113	0.59%	0.89%	\$42,810	(\$12,251)	\$42,810	\$4,791,286
	NET COST	(\$440,229)	(\$440,229)	\$274,374	(\$274,374)	(\$165,855)	62.33%	56.55%	(\$221,357)	(\$53,017)	\$221,357	(\$391,469)
51000	REGULAR PAY-PER	2,198,716	2,198,716	\$109,756	\$109,756	\$2,088,960	4.99%	8.05%	\$152,790	(\$43,034)	\$152,790	\$1,898,292
51005	OVERTIME PAY-PE	15,000	15,000	\$1,561	\$1,561	\$13,439	10.40%	5.90%	\$1,268	\$293	\$1,268	\$21,488
51010	REGULAR PAY-EXT	80,000	80,000	\$9,042	\$9,042	\$70,958	11.30%	3.23%	\$3,639	\$5,402	\$3,639	\$112,604
51040	DIFFERENTIAL PAY	32,000	32,000	\$2,151	\$2,151	\$29,849	6.72%	4.78%	\$1,316	\$835	\$1,316	\$27,525
52010	OASDI-SOCIAL SE	163,779	163,779	\$9,281	\$9,281	\$154,498	5.67%	7.80%	\$12,094	(\$2,813)	\$12,094	\$154,988
52015	RETIREMENT	620,129	620,129	\$31,560	\$31,560	\$588,569	5.09%	5.66%	\$27,582	\$3,978	\$27,582	\$487,625
53010	EMPLOYEE INSURA	540,004	540,004	\$25,214	\$25,214	\$514,790	4.67%	1.97%	\$9,476	\$15,738	\$9,476	\$480,182
53015	UNEMPLOYMENT IN	14,664	14,664	\$0	\$0	\$14,664	0.00%	0.00%	\$0	\$0	\$0	\$8,673
54010	WORKERS COMPENS	40,004	40,004	\$0	\$0	\$40,004	0.00%	0.00%	\$0	\$0	\$0	\$43,139
51000	SALARIES & BENF	\$3,704,296	\$3,704,296	\$188,564	\$188,564	\$3,515,732	5.09%	6.44%	\$208,165	(\$19,600)	\$208,165	\$3,234,516
61115	POLICE SAFETY EQUIPMENT	500	500	\$0	\$0	\$500	0.00%	0.00%	\$0	\$0	\$0	\$500
61125	UNIFORM REPLACEMENT	1,500	1,500	\$0	\$0	\$1,500	0.00%	0.00%	\$0	\$0	\$0	\$6,000
61215	RADIO SERVICES	5,000	5,000	\$0	\$0	\$5,000	0.00%	16.66%	\$5,830	(\$5,830)	\$5,830	\$35,000
61220	TELECOM SERVICES	40,000	40,000	(\$3,197)	(\$3,197)	\$43,197	-7.99%	-7.78%	(\$3,142)	(\$55)	(\$3,142)	\$40,383
61310	FOOD	36,000	36,000	\$159	\$159	\$35,841	0.44%	-2.73%	(\$928)	\$1,087	(\$928)	\$34,000
61412	JANITORIAL SERVICES	11,500	11,500	\$875	\$875	\$10,625	7.61%	0.00%	\$0	\$875	\$0	\$11,500
61525	LIABILITY INSURANCE	65,127	65,127	\$66,791	\$66,791	(\$1,664)	102.55%	93.47%	\$50,473	\$16,318	\$50,473	\$54,000
61535	OTHER INSURANCE	32,233	32,233	\$0	\$0	\$32,233	0.00%	0.00%	\$0	\$0	\$0	\$4,338
61720	MAINT-MOBILE EQUIPMENT-SERV	15,000	15,000	\$2,367	\$2,367	\$12,633	15.78%	0.00%	\$0	\$2,367	\$0	\$15,000
61725	MAINT-OFFICE EQUIPMENT	3,500	3,500	\$0	\$0	\$3,500	0.00%	4.99%	\$140	(\$140)	\$140	\$2,800
61730	MAINT-OTHER EQUIP-SVCS	15,000	15,000	\$0	\$0	\$15,000	0.00%	0.00%	\$0	\$0	\$0	\$10,000
61731	MAINT-OTHER EQUIP-SUP	1,500	1,500	\$0	\$0	\$1,500	0.00%	0.00%	\$0	\$0	\$0	\$500
61835	FACILITIES MAINT	10,000	10,000	\$0	\$0	\$10,000	0.00%	-3.90%	(\$976)	\$976	(\$976)	\$25,000
61845	MAINT STRUCT IM	1,000	1,000	\$0	\$0	\$1,000	0.00%	0.00%	\$0	\$0	\$0	\$2,183
61846	MAINT-STRUCT/IMPS/GRDS-OTHER-SUPPLIES	1,000	1,000	\$0	\$0	\$1,000	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	130,000	130,000	\$9,413	\$9,413	\$120,587	7.24%	3.48%	\$4,700	\$4,713	\$4,700	\$135,000
62020	MEMBERSHIPS	3,000	3,000	\$0	\$0	\$3,000	0.00%	0.00%	\$0	\$0	\$0	\$3,084
62111	MISCELLANEOUS EXPENSES	7,500	7,500	\$0	\$0	\$7,500	0.00%	0.00%	\$0	\$0	\$0	\$7,000
62112	CASH SHORTAGES	50	50	\$0	\$0	\$50	0.00%	0.00%	\$0	\$0	\$0	\$5
62214	DUPLICATING SVCS.	5,000	5,000	\$0	\$0	\$5,000	0.00%	0.00%	\$0	\$0	\$0	\$5,000
62217	MISC NONINVENTORABLE ITEMS EXPENSE	0	0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$700
62219	PC SOFTWARE PURCHASES	9,500	9,500	\$0	\$0	\$9,500	0.00%	0.00%	\$0	\$0	\$0	\$8,234
62221	POSTAGE	12,000	12,000	\$257	\$257	\$11,743	2.14%	1.39%	\$167	\$91	\$167	\$12,000
62222	SUBSCRIPTIONS/PERIODICALS	500	500	\$0	\$0	\$500	0.00%	-3.00%	(\$15)	\$15	(\$15)	\$500
62223	SUPPLIES	75,000	75,000	\$707	\$707	\$74,293	0.94%	-4.42%	(\$3,534)	\$4,240	(\$3,534)	\$80,000
62225	NON-PC SOFTWARE	0	0	\$0	\$0	\$0	#DIV/0!	#DIV/0!	\$0	\$0	\$0	\$0

**SANTA CRUZ COUNTY ANIMAL SERVICES AUTHORITY FINANCIAL REPORT
2023-24**

As of 7/31/23 from Finance Enterprise
SC CO ANIMAL SERVICES AUTHORITY
Organization: 70 28

Pos + = UP
Neg () = DOWN

Acct	Acct Title	23/24 Final Budget	23/24 Adj. Budget	July Actuals	23/24 YTD Actuals	YTD Remaining	9%	9%	22/23 YTD Actuals	COMPARE		July Actuals	22/23 Est./Actuals
							Percentage of CY Budget Actualized	Percentage of PY EA's Actualized		THRU JULY PY ACTUALS	THRU JULY PY ACTUALS		
62226	INVENTORABLE ITEMS	20,000	20,000	\$0	\$0	\$20,000	0.00%	9.11%	\$3,189	(\$3,189)	\$3,189	\$35,000	
62301	ACCOUNTING & AUDITING	16,000	16,000	\$0	\$0	\$16,000	0.00%	-42.67%	(\$6,400)	\$6,400	(\$6,400)	\$15,000	
62310	BANKING SERVICES	17,500	17,500	\$1,346	\$1,346	\$16,154	7.69%	4.89%	\$855	\$491	\$855	\$17,500	
62316	COMPUTER PROF SVCS	0	0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	0	
62317	CONSULT/MGT/PC SVCE.	34,000	34,000	\$0	\$0	\$34,000	0.00%	0.00%	\$0	\$0	\$0	\$32,000	
62318	COUNTY COUNSEL	0	0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0	
62325	DATA PROCESSING	87,739	87,739	\$0	\$0	\$87,739	0.00%	0.00%	\$0	\$0	\$0	\$83,496	
62330	DPW SERVICES - GENERAL MONEY	0	0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0	
62360	LEGAL SERVICES	20,000	20,000	\$0	\$0	\$20,000	0.00%	0.00%	\$0	\$0	\$0	\$85,000	
62381	PROF & SPECIAL	120,000	120,000	\$12,486	\$12,486	\$107,514	10.40%	2.58%	\$3,609	\$8,876	\$3,609	\$140,000	
62399	VETERINARIAN SERVICES	150,000	150,000	\$4,063	\$4,063	\$145,937	2.71%	-1.07%	(\$2,525)	\$6,588	(\$2,525)	\$235,000	
62500	EQUIPMENT RENTS & LEASES-	0	0	\$0	\$0	\$0	#DIV/0!	#DIV/0!	\$0	\$0	\$0	\$0	
62610	RENTS & LEASES-	265,665	265,665	\$10,463	\$10,463	\$255,202	3.94%	0.00%	\$0	\$10,463	\$0	\$267,673	
62710	FIELD EQUIPMENT	2,000	2,000	\$0	\$0	\$2,000	0.00%	0.00%	\$0	\$0	\$0	\$2,524	
62715	SMALL TOOLS & INSTRUMENTS	1,000	1,000	\$0	\$0	\$1,000	0.00%	0.00%	\$0	\$0	\$0	\$1,000	
62801	ADVERTISING & PROMOTION	2,000	2,000	\$0	\$0	\$2,000	0.00%	4.67%	\$140	(\$140)	\$140	\$3,000	
62810	S/APP CNTR SRV-PLNT MNT & RPR	0	0	\$0	\$0	\$0	#DIV/0!	#DIV/0!	\$0	\$0	\$0	\$0	
62842	INVENTORY MATERIALS PURCHASED	30,000	30,000	\$0	\$0	\$30,000	0.00%	0.00%	\$0	\$0	\$0	\$34,000	
62857	SPECIAL MISC EXP-SUPPLIES	500	500	\$0	\$0	\$500	0.00%	#DIV/0!	\$0	\$0	\$0	\$0	
62890	SUBSCRIPTIONS/BOOKS	500	500	\$0	\$0	\$500	0.00%	0.00%	\$0	\$0	\$0	\$500	
62893	TOWING	500	500	\$0	\$0	\$500	0.00%	0.00%	\$0	\$0	\$0	\$600	
62914	TRAVEL-EDUCATION	2,500	2,500	\$0	\$0	\$2,500	0.00%	0.00%	\$0	\$0	\$0	\$1,712	
62920	GAS, OIL, FUEL	25,000	25,000	\$2,554	\$2,554	\$22,446	10.22%	-0.11%	(\$24)	\$2,578	(\$24)	\$22,000	
62922	TRAVEL-LODGING	1,500	1,500	\$0	\$0	\$1,500	0.00%	0.00%	\$0	\$0	\$0	\$3,688	
62924	TRAVEL-MEALS	500	500	\$0	\$0	\$500	0.00%	0.00%	\$0	\$0	\$0	\$785	
62926	TRAVEL-MILEAGE	500	500	\$0	\$0	\$500	0.00%	0.00%	\$0	\$0	\$0	\$250	
62928	TRAVEL-OTHER	100	100	\$0	\$0	\$100	0.00%	0.00%	\$0	\$0	\$0	\$50	
62930	REGISTRATIONS	1,000	1,000	\$0	\$0	\$1,000	0.00%	0.00%	\$0	\$0	\$0	\$150	
62935	SERVICE CENTER	500	500	(\$562)	(\$562)	\$1,062	0.00%	0.00%	\$0	(\$562)	\$0	\$2,585	
62940	TRAVEL ADVANCES	0	0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0	
63070	UTILITIES	100,000	100,000	\$8,647	\$8,647	\$91,353	8.65%	3.64%	\$4,443	\$4,204	\$4,443	122,000	
74230	PRINCIPAL ON LEASE PUCHASES	0	0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	0	
61000	SERVICES & SUPPLIES	\$1,380,414	\$1,380,414	\$116,369	\$116,369	\$1,264,045	8.43%	3.50%	\$56,003	\$40,766	\$56,003	\$1,598,240	
75239	CONTRIBUTIONS TO COUNTY	\$0	\$0	\$0	\$0	\$0	#DIV/0!	#DIV/0!	\$0	\$0	\$0	\$0	
75315	COUNTY OVERHEAD (see 3550)	\$149,020	\$149,020	\$0	\$0	\$149,020	0.00%	0.00%	\$0	\$0	\$0	\$167,525	
700000	OTHER CHARGES	\$149,020	\$149,020	\$0	\$0	\$149,020	0.00%	0.00%	\$0	\$0	\$0	\$167,525	
86204	EQUIPMENT	\$15,000	\$15,000	\$0	\$0	\$15,000	0.00%	0.00%	\$0	\$0	\$0	\$20,049	
86208	MEDICAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	#DIV/0!	0.00%	\$0	\$0	\$0	\$18,160	
86209	MOBILE EQUIPMENT	\$25,000	\$25,000	\$0	\$0	\$25,000	0.00%	0.00%	\$0	\$0	\$0	\$41,235	
86210	OFFICE EQUIPMENT	\$0	\$0	\$0	\$0	\$0	#DIV/0!	0.00%	\$0	\$0	\$0	\$0	
86204	FIXED ASSETS	\$40,000	\$40,000	\$0	\$0	\$40,000	0.00%	0.00%	\$0	\$0	\$0	\$79,444	

**SANTA CRUZ COUNTY ANIMAL SERVICES AUTHORITY FINANCIAL REPORT
2023-24**

As of 7/31/23 from Finance Enterprise
SC CO ANIMAL SERVICES AUTHORITY
Organization: 70 28

Pos + = UP
Neg () = DOWN

Acct	Acct Title	23/24 Final Budget	23/24 Adj. Budget	July Actuals	23/24 YTD Actuals	YTD Remaining	9%	9%	22/23 YTD Actuals	COMPARE THRU JULY PY ACTUALS	July Actuals	22/23 Est./Actuals
							Percentage of CY Budget Actualized	Percentage of PY EA's Actualized				
90000	OPERATING TRSF OUT	\$104,060	\$104,060	\$0	\$0	\$104,060	0.00%	0.00%	\$0	\$0	\$0	\$103,030
90000	OTHER FINANCING USES	\$104,060	\$104,060	\$0	\$0	\$104,060	0.00%	0.00%	\$0	\$0	\$0	\$103,030
95390	REPAIR & MAINTENANCE	\$0	\$0	\$0	\$0	\$0	#DIV/0!	0.00%	\$0	\$0	\$0	\$0
95000	INTRAFUND TRANSFERS	\$0	\$0	\$0	\$0	\$0	#DIV/0!	0.00%	\$0	\$0	\$0	\$0
98700	APPROP FOR CONTINGENCIES	\$215,112	\$215,112	\$0	\$0	\$215,112	0.00%	0.00%	\$0	\$0	\$0	\$0
98700	CONTINGENCIES	\$215,112	\$215,112	\$0	\$0	\$215,112	0.00%	0.00%	\$0	\$0	\$0	\$0
40100	PROPERTY TAXES	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
40171	SALES TAX	\$0	\$0	\$0	\$0	(\$101)	#DIV/0!	0.00%	\$0	\$0	\$0	(\$101)
40230	ANIMAL LICENSES	\$0	\$0	\$0	\$0	(\$0)	#DIV/0!	#DIV/0!	\$0	\$0	\$0	\$0
40430	INTEREST	\$45,000	\$45,000	\$4,369	\$4,369	\$40,631	9.71%	3.95%	\$1,701	\$2,668	\$1,701	\$43,000
40440	RENTS & CONCESS	\$500	\$500	\$0	\$0	\$500	0.00%	0.00%	\$0	\$0	\$0	\$125
40441	RENTAL DEPOSIT/FORFEIT REVENUE	\$200	\$200	\$0	\$0	\$200	0.00%	0.00%	\$0	\$0	\$0	\$200
40810	ST-NATURAL DISASTER ASSISTANCE	\$0	\$0	\$0	\$0	\$0	#DIV/0!	#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	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
41096	INTERGOVERNMENTAL REV	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
41148	FED-CARES ACT CRF FUNDING	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
41510	HUMANE SERVICES	\$250,000	\$250,000	\$20,992	\$20,992	\$229,008	8.40%	6.87%	\$14,418	\$6,574	\$14,418	\$210,000
42010	ADMINISTRATIVE SERVICES	\$3,000	\$3,000	\$134	\$134	\$2,866	4.47%	6.92%	\$173	(\$39)	\$173	\$2,500
42022	COST RECOVERY-OTHER	\$5,000	\$5,000	\$275	\$275	\$4,725	5.51%	4.78%	\$254	\$22	\$254	\$5,300
42044	MEMBER CONTRIBUTION	\$3,683,973	\$3,683,973	\$0	\$0	\$3,683,973	0.00%	0.00%	\$0	\$0	\$0	\$3,349,066
42047	OTHER CHARGES CURRRENT SERVICES	\$0	\$0	\$0	\$0	(\$0)	#DIV/0!	#DIV/0!	\$0	\$0	\$0	\$0
42073	ADMINISTRATIVE FINE FEES	\$5,000	\$5,000	\$0	\$0	\$5,000	0.00%	0.00%	\$0	\$0	\$0	\$3,000
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	\$10,000	\$10,000	\$260	\$260	\$9,740	2.60%	4.62%	\$300	(\$40)	\$300	\$6,500
42206	ANIMAL RABIES FEES	\$9,000	\$9,000	\$145	\$145	\$8,855	1.61%	5.88%	\$294	(\$149)	\$294	\$5,000
42207	ANIMAL SPAY&NEUTER FEES	\$40,000	\$40,000	\$700	\$700	\$39,300	1.75%	-0.60%	(\$90)	\$790	(\$90)	\$15,000
42234	SALES-OTHER-TAXABLE	\$95,000	\$95,000	\$896	\$896	\$94,104	0.94%	2.51%	\$2,334	(\$1,437)	\$2,334	\$93,000
42362	CASH OVERRAGES	\$0	\$0	\$0	\$0	\$0	0.00%	#DIV/0!	\$0	\$0	\$0	\$0
42372	CONTRIBUTIONS AND DONATIONS	\$650,000	\$650,000	(\$4,221)	(\$4,221)	\$654,221	-0.65%	1.30%	\$9,709	(\$13,930)	\$9,709	\$745,000
42375	INSURANCE PROCEEDS	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
42380	NSF CHECKS	\$0	\$0	\$0	\$0	(\$0)	0.00%	17.15%	(\$59)	\$59	(\$59)	(\$344)
42381	NSF CHECKS-RETURNED CHECK	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$40
42384	OTHER REVENUE	\$40,000	\$40,000	\$764	\$764	\$39,236	1.91%	1.69%	\$675	\$89	\$675	\$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	\$9,000	\$9,000	\$203	\$203	\$8,797	2.26%	0.00%	\$406	(\$203)	\$406	\$8,000
42982	LICENSES - SANTA CRUZ	\$60,000	\$60,000	\$1,335	\$1,335	\$58,665	2.23%	0.00%	\$2,287	(\$952)	\$2,287	\$50,000
42983	LICENSES- SCOTTS VALLEY	\$17,000	\$17,000	\$348	\$348	\$16,652	2.05%	0.00%	\$606	(\$258)	\$606	\$14,000
42984	LICENSES- COUNTY	\$180,000	\$180,000	\$3,983	\$3,983	\$176,017	2.21%	0.00%	\$8,717	(\$4,734)	\$8,717	\$160,000
42986	LICENSES- WATSONVILLE	\$35,000	\$35,000	\$377	\$377	\$34,623	1.08%	0.00%	\$1,087	(\$710)	\$1,087	\$27,000
40100-42500	REVENUES	\$5,152,673	\$5,152,673	\$30,560	\$30,560	\$5,122,113	0.59%	0.89%	\$42,810	(\$12,251)	\$42,810	\$4,791,286

Regular Agenda Item 6.3

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: August 14, 2023
SUBJECT: Consider and Approve Report on Audit of Santa Cruz County Animal Shelter for the Fiscal Year Ended June 30, 2022

Recommendation:

Consider and approve report on audit of Santa Cruz County Animal Shelter for the fiscal year ended June 30, 2022



ERICA ONG, CPA

Santa Cruz County Animal Shelter

MANAGEMENT LETTER

For the year ended June 30, 2022



Contents

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2. Summary of Performance Ratings on Areas Reviewed	2
3. Observations and Recommendations	3



ERICA ONG, CPA

Santa Cruz County Animal Shelter
Management Letter
For the year ended June 30, 2022

April 14, 2023

Santa Cruz County Animal Shelter
1001 Rodriguez Street,
Santa Cruz, CA 95062

Attention: Dana Morey
Shelter Accountant

Gentlemen:

We have audited the financial statements of Santa Cruz County Animal Shelter, (the "Shelter") as at and for the year ended June 30, 2022. In planning and performing our audit of the financial statements of the Shelter, we considered the Shelter's internal control structure in order to determine the nature, extent and timing of our audit procedures for the purpose of expressing our opinion on the financial statements.

Our audit procedures are designed primarily to enable us to form an opinion on the financial statements, and therefore may not bring to light all weaknesses in policies and procedures that may exist. We aim, however, to use our knowledge of the Shelter gained during our work to make comments and suggestions that we hope will be useful to you.

While our audit does not include the determination of the adequacy and effectiveness of internal control and does not provide assurance on the Shelter's accounting and internal control structure, we noted certain matters involving these structures that are presented for your consideration. These comments and recommendations, all of which have been discussed with the appropriate members of management, are designed to help the Shelter enhance its accounting and internal controls. Our observations reflect our desire to be of continuing assistance to the Shelter.

This report is intended solely for the information and use of management and others within the Shelter. It is not intended to be used by a third party without our written consent, nor do we assume responsibility in respect of its contents to any person.

We appreciate the cooperation and assistance extended to us by the officers and employees of the Shelter throughout the audit and we trust that the comments and suggestions contained herein will be received in the spirit of cooperation with which they are offered. We will be pleased to further discuss any of them at your convenience.

Very truly yours,


Pauline Erica Ong
Partner



2. Summary of Performance Ratings on Areas Reviewed

A high-level impact assessment is made by the audit team on the issues identified based on its impact on the financial statements as of and for the year ended June 30, 2022. A 'traffic light' system is used to highlight the envisaged impact of these issues.

	Priority one: issues that are fundamental and material to your system of internal control. We believe that these issues might mean that you do not meet a system objective or reduce (mitigate) a risk.
	Priority two: issues that have an important effect on internal controls but do not need immediate action. You may still meet a system objective in full or in part or reduce (mitigate) a risk adequately but the weakness remains in the system.
	Priority three: issues that would, if corrected, improve the internal control in general but are not vital to the overall system. These are generally issues of best practice that we feel would benefit you if you introduced them.

Findings	Ratings
Current Year Observations	
1. Internal Control Issue	
1.1. Lack of documentation for the disposal of assets	
2. Accounting Issues	
2.1. Incorrect computation of depreciation of newly acquired assets	
2.2. Non-recording of donated capital assets	
2.3. Non-recording of the application of GASB 87	



3. Observations and Recommendations

1. Intern Control Issue

1.1 Lack of documentation for the disposal of assets	Rating: 
Account Concerned: Capital Assets Investment in General Fixed Assets	
Description: Upon review of the documentation of the disposals of capital assets, it was noted that the disposals did not undergo of board approval. Per policy no. 370, item no. 4, "4. Surplus equipment may be disposed of by public auction, transferred to another governmental entity, or disposed of (if damaged beyond repair). 4.1 Any such proposed disposal shall be approved by the Board of Directors." In addition, the asset transfer form of the disposed assets was subsequently complied with for the purpose of the documentation.	
Potential Risk(s): This poses the risk of unauthorized disposal of assets.	
Recommendation(s): It is suggested for the Shelter to comply with the policy over disposal of assets to mitigate the risk of any unauthorized disposal in the future.	
Management Comments: Noted and agreed by the Client.	

3

	Priority one: issues that are fundamental and material to your system of internal control. We believe that these issues might mean that you do not meet a system objective or reduce (mitigate) a risk.
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2. Accounting Issues

2.1 Incorrect computation of depreciation of newly acquired assets	Rating: 						
Account Concerned: Capital Assets Investment in General Fixed Assets							
Description: Upon recomputation of the depreciation of the Shelter for 2022, it was noted that the depreciation charged for the newly acquired assets is for the whole year, regardless of the month of acquisition.							
Potential Risk(s): By charging a whole year depreciation for newly acquired assets, regardless of the month of acquisition, will overstate the charging, thus understating the capital asset and investment in general fixed assets accounts							
Recommendation(s): It is suggested for the Shelter to start the computation of depreciation on the month of acquisition. The following adjusting journal entry is also proposed to correct the depreciation based on the recomputed amount: <table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">DR: Accumulated Depreciation</td> <td style="width: 20%; text-align: right;">3,506.39</td> <td style="width: 30%;"></td> </tr> <tr> <td>CR: Investment in General Fixed Assets</td> <td></td> <td style="text-align: right;">3,506.39</td> </tr> </table>		DR: Accumulated Depreciation	3,506.39		CR: Investment in General Fixed Assets		3,506.39
DR: Accumulated Depreciation	3,506.39						
CR: Investment in General Fixed Assets		3,506.39					
Management Comments: The proposed adjusting entry has been approved for posting.							

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2. Accounting Issues

2.2 Non-recording of donated capital assets	Rating: 
Account Concerned: Capital Assets Investment in General Fixed Assets	
Description: Upon review on the disposal of assets, it was raised to our awareness that included in the disposed vehicles was a donated asset which was not recorded in the books.	
Potential Risk(s): Non-recording of donated assets poses the risk of unauthorized use of the assets outside of the supposed purpose of the donation.	
Recommendation(s): Moving forward, we recommend the recording of donated nonfinancial assets in the books upon receipt of the asset, in accordance with ASU 2020-07. The new standard was issued in September 2020 effective for annual period beginning after June 15, 2021. Retrospective application is required and early adoption is permitted. The donated nonfinancial assets is presented as a separate line item in the statement of activities, apart from cash and other financial assets contributed. Disclosure requirements include a disaggregation of the amount of contributed nonfinancial assets, and intended use, donor/grantor restrictions and valuation at initial recognition. Donated assets are recorded on the books at fair value.	
Management Comments: Noted and agreed by the Client.	

	Priority one: issues that are fundamental and material to your system of internal control. We believe that these issues might mean that you do not meet a system objective or reduce (mitigate) a risk.
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2. Accounting Issues

2.3 Non-recording of the application of GASB 87	Rating: 																		
Accounts Concerned: Right of use (ROU) asset, Lease Liability, Fund balance, Interest on Lease, Lease Expense																			
Description: The application of GASB 87 has not been recorded in the books of the Shelter. GASB 87 is the latest lease accounting and financial reporting standard established by the Governmental Accounting Standards Board and applies to state and local governments. The statement has been effective on July 1, 2021, and therefore shall be applicable for the Shelter's 2022 financial statements.																			
Potential Risk(s): Non-recording of the application of GASB 87 would make the financial statements of the Shelter non-compliant with the governing standards.																			
Recommendation(s): Since the lease contract of the Shelter has commenced in 2008, the following adjusting entry is proposed to record the impact of the initial application of GASB 87 for the previous years and to set up the beginning balance of the ROU asset and Lease liability as of July 1, 2021:																			
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">DR: Right of use asset</td> <td style="width: 20%; text-align: right;">3,425,750.31</td> <td style="width: 40%;"></td> </tr> <tr> <td>DR: Fund balance</td> <td style="text-align: right;">1,534,260.75</td> <td></td> </tr> <tr> <td>CR: Fund balance</td> <td></td> <td style="text-align: right;">1,064,718.37</td> </tr> <tr> <td>CR: Accumulated amortization</td> <td></td> <td style="text-align: right;">1,455,943.88</td> </tr> <tr> <td>CR: Lease liability – short term</td> <td></td> <td style="text-align: right;">123,636.61</td> </tr> <tr> <td>CR: Lease liability – long term</td> <td></td> <td style="text-align: right;">2,315,712.20</td> </tr> </table>		DR: Right of use asset	3,425,750.31		DR: Fund balance	1,534,260.75		CR: Fund balance		1,064,718.37	CR: Accumulated amortization		1,455,943.88	CR: Lease liability – short term		123,636.61	CR: Lease liability – long term		2,315,712.20
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CR: Lease liability – short term		123,636.61																	
CR: Lease liability – long term		2,315,712.20																	
Subsequently, the following entry is proposed to record the amortization of the ROU asset, reduction in lease liability, interest expense, and adjustment to the recorded lease expense in accordance with the application of GASB 87:																			
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">DR: Lease liability – short term</td> <td style="width: 20%; text-align: right;">103,688.19</td> <td style="width: 40%;"></td> </tr> <tr> <td>DR: Interest on lease</td> <td style="text-align: right;">99,311.43</td> <td></td> </tr> <tr> <td>CR: Accumulated amortization</td> <td></td> <td style="text-align: right;">114,191.68</td> </tr> <tr> <td>CR: Lease liability – long term</td> <td></td> <td style="text-align: right;">5,300.61</td> </tr> <tr> <td>CR: Rent/Leases-Struc Imp & Grnds</td> <td></td> <td style="text-align: right;">83,507.33</td> </tr> </table>		DR: Lease liability – short term	103,688.19		DR: Interest on lease	99,311.43		CR: Accumulated amortization		114,191.68	CR: Lease liability – long term		5,300.61	CR: Rent/Leases-Struc Imp & Grnds		83,507.33			
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Moving forward, Shelter shall continue to amortize the ROU asset and reduce the lease liability.																			
Management Comments: Adjustments have been approved for posting for financial statements presentation purposes only; moving forward adjustments to the financial statements will be made to bring the records to the balance for GASB 87.																			

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Santa Cruz County Animal Shelter
Audited Financial Statements
As of and for the Fiscal Year Ended June 30, 2022
with Independent Auditor's Report

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ERICA ONG, CPA

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Independent Auditor's Report

**The Board of Directors
Santa Cruz County Animal Shelter
Santa Cruz, California**

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities, each major governmental fund, and the aggregate remaining governmental fund information of Santa Cruz County Animal Shelter (the Shelter), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Shelter's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major governmental fund, and the aggregate remaining governmental fund information of the Shelter as of June 30, 2022, and the changes in its financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Shelter and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Other Matters

As discussed in Note 9, the prior year financial statements have been restated to record prior year effect of the adaptation of GASB 87. Our opinion is not modified with respect to this matter.



Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Shelter's ability to continue as a going concern for twelve months beyond the financial statements date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Shelter's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.



- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Shelter’s ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis on pages 4 through 13 and the required supplementary information on pages 38 through 41 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 (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 14, 2023, 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 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 Shelter’s internal control over financial reporting and compliance.


Pauline Erica Ong, CPA
North Hills, California
April 14, 2023

This section of the Santa Cruz County Animal Shelter's (the "Shelter") annual financial report presents a discussion and analysis of the Shelter's financial performance for the year ended June 30, 2022. Readers are encouraged to consider the information presented here in conjunction with the Shelter's basic financial statements following this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Shelter's basic financial statements consist 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 are prepared using accrual accounting method to demonstrate the Shelter's operational accountability, while the Fund Financial Statements are based on modified-accrual accounting to demonstrate its budgetary accountability. Reconciliations of the Fund Financial Statements to the Government-wide Financial Statements are provided to explain to readers the differences created by this integrated approach.

Government-wide Financial Statements

The Government-wide Financial Statements provide 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 of the Shelter's assets, deferred inflow and outflow, and liabilities, with the difference 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 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 related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods, such as revenues pertaining to uncollected intergovernmental revenues, and expenses pertaining to earned but unused vacation and sick leave.

Both Government-wide Financial Statements distinguish functions of the Shelter that are principally supported by 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 governmental activities of the Shelter include general government, member services, health and sanitation, public assistance, education, housing services, and community development among others.

The Government-wide Financial Statements can be found immediately following this discussion and analysis.

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 other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. All the funds of the Shelter are governmental funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements-i.e., most of the Shelter's basic services are reported in governmental funds. These statements, however, 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 government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Shelter maintains two governmental funds organized according to their type: general fund and capital fund. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances.

Notes to the Basic 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

The Shelter provides for the necessary disclosures for compliance with GASB 68, Pension, and GASB 75, Other Post-Employment Benefits, which are the schedule of changes in the net liability and related ratios, and the schedule of plan contributions.

Financial Highlights

The liabilities and deferred inflows of the Shelter exceeded its assets and deferred outflows at the close of the 2022 year by \$3,078,388 (*net position*). Of this amount, negative \$3,169,705 (*unrestricted net position*) represents ability to meet ongoing obligations, and \$91,317 is net investment in capital assets.

The government's total net position decreased by \$279,511. This is mainly due to the following:

- As of July 1, 2021, the Shelter adjusted the fund balance amounting to \$469,543 to recognize the prior period effect of adopting GASB 87.
- As of June 30, 2022, the Shelter's governmental funds reported combined ending fund balances of positive \$2,117,630 or an increase in fund balance of \$895 in comparison with the prior year.
- As of June 30, 2022, fund balance for the general and capital funds were \$1,857,466 and \$260,164, respectively, and represent 45% and 1,501% of the total expenditures.
- The total increase in the Shelter's investment in capital assets for the current period is mainly due to the purchase of ultrasound machine, office copier, and building of new fencing.
- The change in net position was primarily due to the recognition of changes in net pension and OPEB liabilities, as required by GASB 68 and 75, respectively.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The Government-wide Financial Statements provide both long-term and short-term information about the Shelter's overall financial position. This analysis addresses the financial statements of the Shelter as a whole. The statement of net position includes all the Shelter's assets, liabilities and deferred inflows of resources. The Shelter's net position is a useful measurement of its financial health. Net position can be tracked over time to assess whether the Shelter's financial health is improving or deteriorating. However, readers will need to consider other nonfinancial factors, such as the condition of the Shelter's infrastructure to assess the overall health of the Shelter.

Statements of Net Position

	Governmental Activities			
	2022	2021	Change	
			Amount	%
Assets				
Current and other assets	\$ 2,510,598	\$ 2,554,110	\$ (43,512)	(2%)
Capital assets, net	91,317	89,147	2,170	2%
Right of use asset, net	1,855,614	1,969,806	(114,192)	-6%
Total assets	<u>4,457,529</u>	<u>4,613,063</u>	<u>(155,534)</u>	<u>-3%</u>
Deferred outflows of resources	<u>235,478</u>	<u>359,455</u>	<u>(123,977)</u>	<u>-34%</u>
Total assets and deferred outflows of resources	<u>\$ 4,693,007</u>	<u>\$ 4,972,518</u>	<u>\$ (279,511)</u>	<u>-6%</u>
Liabilities				
Current and other liabilities	\$ 521,905	\$ 561,012	\$ (39,107)	(7%)
Non-current liabilities	<u>6,205,990</u>	<u>7,257,150</u>	<u>(1,051,160)</u>	<u>-14%</u>
Total liabilities	<u>6,727,895</u>	<u>7,818,162</u>	<u>(1,090,267)</u>	<u>-14%</u>
Deferred inflows of resources	<u>1,043,500</u>	<u>190,700</u>	<u>852,800</u>	<u>447%</u>
Net position				
Net investment in capital assets	91,317	89,147	2,170	2%
Unrestricted	<u>(3,169,705)</u>	<u>(3,125,491)</u>	<u>(44,214)</u>	<u>1%</u>
Total net position	<u>(3,078,388)</u>	<u>(3,036,344)</u>	<u>(42,044)</u>	<u>1%</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 4,693,007</u>	<u>\$ 4,972,518</u>	<u>\$ (279,511)</u>	<u>-6%</u>

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 Shelter, liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$3,078,388 at the close of the current year.

The largest portion of the Shelter's net position, amounting to negative \$3,169,705, pertains to its unrestricted net position, which represents the Shelter's ability to meet its ongoing obligations. The negative balance was primarily due to the recognition of the prior period effect of adopting GASB 87, and changes in net pension and OPEB liabilities, as required by GASB 68 and 75, respectively.

The remaining balance of \$91,317 reflects its investment in capital assets, less any related debt used to acquire those assets, and adjustments that are still outstanding. The Shelter uses these capital assets to provide animal care and welfare services to the citizens under its jurisdiction; consequently, these assets are not available for future spending. Although the Shelter's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**Santa Cruz County Animal Shelter
Management's Discussion and Analysis
Year ended June 30, 2022**

Statement of Activities

	Governmental Activities			
	2022	2021	Change	
			Amount	%
Revenues:				
Member contributions	\$ 3,044,616	\$ 2,872,279	\$ 172,337	6%
Licenses and permits	277,342	305,365	(28,023)	(9%)
Contributions and donations	583,945	1,083,865	(499,920)	(46%)
Charges for services	297,025	419,113	(122,088)	(29%)
Interest and investment income	13,465	18,272	(4,807)	(26%)
Miscellaneous	139,112	236,406	(97,294)	(41%)
Total revenues	<u>4,355,505</u>	<u>4,935,300</u>	<u>(579,795)</u>	<u>(12%)</u>
Expenses:				
Governmental activities	<u>4,397,549</u>	<u>4,877,189</u>	<u>(479,640)</u>	<u>(10%)</u>
Total expenses	<u>4,397,549</u>	<u>4,877,189</u>	<u>(479,640)</u>	<u>(10%)</u>
Change in net position	<u>(42,044)</u>	<u>58,111</u>	<u>(100,155)</u>	<u>(172%)</u>
Net position, beginning, as restated	<u>(3,036,344)</u>	<u>(3,094,455)</u>	<u>58,111</u>	<u>(2%)</u>
Net position, ending	<u>\$ (3,078,388)</u>	<u>\$ (3,036,344)</u>	<u>\$ (42,044)</u>	<u>1%</u>

Analysis of Changes in Net Position

The Shelter's net position (governmental activities) decreased by \$42,044 during the current year. The reason for the decrease is primarily due to the decline in the following: contributions and donations received in relation to the Shelter's renovation and expansion, services rendered, and one-time support received in the prior year. In relation, the movement in expenses is directly related to the decrease in the Shelter's activities.

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS OF THE SHELTER

Governmental Funds. The focus of the Shelter's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Shelter's financing requirements. Unrestricted fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year. Types of governmental funds reported by the Shelter include the General Fund and Special Revenue Funds.

As of June 30, 2022, the Shelter's governmental funds reported combined total fund balances of \$2,117,630, an increase from last year's balance of \$2,116,735 by \$895. The total fund balances constitute unrestricted fund balance, which is normally available to meet the Shelter's current and future needs.

Revenues for governmental funds amounted to \$4,355,505 for 2022, which represents a decrease of 12% from the previous year. Expenditures for governmental functions, totaling \$4,156,610 decreased by less than 1% from the previous year.

General Fund is the main operating fund of the Shelter. It is used to account for revenues and expenditures necessary to perform basic government functions that are not accounted for through other special revenue and grant funds. As of June 30, 2022, total fund balance of the general fund is \$1,857,466. As a measure of the general fund's liquidity, it may be useful to compare the total fund balance to total fund expenditures. Total fund balance represents 51% of total general fund expenditures of \$4,139,275.

Capital Fund is the other fund of the Shelter. This is an asset fund in relation to the repair of the Shelter's leased facilities upon termination of the lease. A contractor has prepared the schedule of annual contributions to the fund, which are accounted for as operational transfers from the General Fund.

**Revenues Classified by Source
Governmental Funds**

	2022	2021	Change	
			Amount	%
Revenues				
Licenses and permits	\$ 277,342	\$ 305,365	\$ (28,023)	(9%)
Revenue from use of money and property	13,465	18,272	(4,807)	(26%)
Member contributions	3,044,616	2,872,279	172,337	6%
Contributions and donations	583,945	1,083,865	(499,920)	(46%)
Charges for services	297,025	419,113	(122,088)	(29%)
Other income	139,112	236,406	(97,294)	(41%)
Total revenues	\$ 4,355,505	\$ 4,935,300	\$ (579,795)	(12%)

- Member contributions pertain to the cash inflows received from the County of Santa Cruz and the cities of Santa Cruz, Capitola, Watsonville, and Scotts Valley, which are parties to the joint power agreement for the Shelter. A formula to equitably distribute the estimated cost of animal services is formulated by the Board of Directors in order to quantify the contributions to be made by the members to the JPA. The increase of \$172,337 is primarily due to the calculation in effect for the fiscal year ending June 30, 2022.
- Contributions and donations declined by \$499,920 due to the decrease in the receipt of donations in relation to the campus expansion of the Shelter, which is nearing its completion phase.
- Charges for services decreased by \$122,088 due to the decline in animal care services rendered for the year such as spay and neuter services.
- Other income decreased by \$97,294 primarily due to a one-time assistance received in relation to the Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act and Federal Emergency Management Agency in 2021.

**Santa Cruz County Animal Shelter
Management's Discussion and Analysis
Year ended June 30, 2022**

The current year excess of expenditures over revenues is presented below:

**Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds**

	General Fund	Capital Fund	2022 Total	2021 Total	Change	
					Amount	%
Revenues	\$ 4,353,973	\$ 1,532	\$ 4,355,505	\$ 4,935,300	\$ (579,795)	(12%)
Expenditures	(4,139,275)	(17,335)	(4,156,610)	(4,186,454)	29,844	(1%)
Excess of revenues over expenses	214,698	(15,803)	198,895	748,846	(549,951)	(73%)
Changes from other financing sources	(102,010)	(95,990)	(198,000)	(415,087)	217,087	(52%)
	112,688	(111,793)	895	333,759	(332,864)	(100%)
Fund balance, beginning	1,744,778	371,957	2,116,735	1,782,976	333,759	19%
Fund balances, ending	\$ 1,857,466	\$ 260,164	\$ 2,117,630	\$ 2,116,735	\$ 895	0%

CAPITAL ASSETS

	Governmental Activities			
	2022	2021	Change	
			Amount	%
Furniture, fixtures and equipment	\$ 53,742	\$ 52,231	\$ 1,511	3%
Medical equipment	5,249	-	5,249	100%
Vehicles	236,748	276,089	(39,341)	(14%)
Leasehold improvements	58,365	41,030	17,335	42%
	354,104	369,350	(15,246)	(4%)
Less: accumulated depreciation	(262,787)	(280,203)	17,416	(6%)
Net book value	\$ 91,317	\$ 89,147	\$ 2,170	2%

The Shelter's investment in capital assets for its governmental activities as of June 30, 2022, amounted to \$91,317 (net of accumulated depreciation). This investment in capital assets includes vehicles, furniture, fixtures and equipment and leasehold improvements. The total increase in the Shelter's investment in capital assets for the current period amounting to \$2,170, or approximately 2%, is mainly due to the net effect of the purchase, disposal and depreciation of assets. The Shelter purchased ultrasound machine, office copier, and fencing installation with an aggregate cost of \$29,669, and disposed assets with an aggregate cost of \$44,915. Movements in accumulated depreciation pertain to the depreciation expense incurred for the year amounting to \$27,499 and writing off of the accumulated depreciation of the disposed assets equivalent to its cost.

For government-wide financial statement presentation, all depreciable capital assets were depreciated from acquisition date to the end of the current year. Fund financial statements record capital asset purchases as expenditures.

ECONOMIC FACTORS

The Shelter anticipates increases in expenditures for the next fiscal year, primarily due to economic factors and Shelter program development. Revenues are expected to be consistent with the current year levels.

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 government'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, Santa Cruz, California.

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BASIC FINANCIAL STATEMENTS

Santa Cruz County Animal Shelter
Statement of Financial Position
June 30, 2022

		<u>Governmental Activities</u>
ASSETS		
Current assets		
Cash and equivalents	\$	2,510,598
	Total current assets	<u>2,510,598</u>
Non-current assets		
Capital assets, net		91,317
Right of use asset, net		1,855,614
	Total non-current assets	<u>1,946,931</u>
	Total assets	<u>4,457,529</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred amounts related to pension		57,976
Deferred amounts related to other postemployment benefits (OPEB)		177,502
	Total deferred outflows of resources	<u>235,478</u>
	Total assets and deferred outflows of resources	<u>\$ 4,693,007</u>
LIABILITIES		
Current liabilities		
Accounts payable - claims	\$	36,163
Accounts payable - payroll		42,986
Donations		313,003
Stale dated warrants		816
Lease liability - short term		128,937
	Total current liabilities	<u>521,905</u>
Non-current liabilities		
Compensated absences		255,126
Net OPEB liability		1,266,498
Net pension liability		2,472,342
Lease liability - long term		2,212,024
	Total non-current liabilities	<u>6,205,990</u>
	Total liabilities	<u>6,727,895</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred amounts related to pension		875,171
Deferred amounts related to other postemployment benefits (OPEB)		168,329
	Total deferred inflows of resources	<u>1,043,500</u>
NET POSITION		
Net Position		
Net investment in capital assets		91,317
Unrestricted		(3,169,705)
	Total net position	<u>(3,078,388)</u>
	Total liabilities and net position	<u>\$ 4,693,007</u>

See notes to financial statements.

Santa Cruz County Animal Shelter
Statement of Activities
Year ended June 30, 2022

		Net Revenues (Expenses) and Changes in Net Position Governmental Activities
<u>Functions/Programs</u>		
Governmental Activities		
General government	\$	(4,397,549)
Total Government Activities		<u>(4,397,549)</u>
 Program revenues		
Member contributions		3,044,616
Licenses and permits		277,342
Contributions and donations		583,945
Charges for services		297,025
Total Program Activities		<u>4,202,928</u>
 General revenues		
Interest and investment income		13,465
Miscellaneous		139,112
Total General Revenues		<u>152,577</u>
Change in Net Position		(42,044)
Net Position, Beginning, as restated		<u>(3,036,344)</u>
Net Position, Ending	\$	<u><u>(3,078,388)</u></u>

See notes to financial statements.

Santa Cruz County Animal Shelter
Governmental Funds
Balance Sheet
Year ended June 30, 2022

	General Fund	Capital Fund	Total
ASSETS			
Cash and equivalents	\$ 2,250,434	\$ 260,164	\$ 2,510,598
Total assets	\$ 2,250,434	\$ 260,164	\$ 2,510,598
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable - claims	\$ 36,163	\$ -	\$ 36,163
Accounts payable - payroll	42,986	-	42,986
Donations	313,003	-	313,003
Stale dated warrants	816	-	816
Total liabilities	392,968	-	392,968
Fund Balances			
Non-spendable:			
Imprest Cash	900	-	900
Assigned to:			
B Jean Adams Trust	472,501	-	472,501
Eliminate projected budgetary deficit in subsequent year's budget	458,373	-	458,373
Restricted	-	260,164	260,164
Unrestricted	925,692	-	925,692
Total fund balances	1,857,466	260,164	2,117,630
Total liabilities and fund balances	\$ 2,250,434	\$ 260,164	\$ 2,510,598

See notes to financial statements.

**Santa Cruz County Animal Shelter
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2022**

Amounts reported for governmental activities in the statement of net position are different because:

Total governmental fund balances	\$	2,117,630
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.

Cost	\$	354,104	
Accumulated Depreciation		<u>(262,787)</u>	91,317

Right of use assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.

Cost		3,425,750	
Accumulated Amortization		<u>(1,570,136)</u>	1,855,614

Deferred outflows of resources are applicable to future periods and, therefore, are not reported in the funds

Deferred outflows of resources - pension		57,976	
Deferred outflows of resources - OPEB		<u>177,502</u>	235,478

Lease liability used in the governmental activities is not a financial liability and, therefore, not reported in the governmental funds.

Lease liability - short term		(128,937)	
Lease liability - long term		<u>(2,212,024)</u>	(2,340,961)

Long term debt used in the governmental activities are not financial liabilities and, therefore, are not reported in the governmental funds.

Compensated absences		(255,126)	
OPEB liability		(1,266,498)	
Net pension liability		<u>(2,472,342)</u>	(3,993,966)

Deferred inflows of resources are applicable to future periods and, therefore, are not reported in the funds

Deferred inflows of resources - pension		(875,171)	
Deferred inflows of resources - OPEB		<u>(168,329)</u>	<u>(1,043,500)</u>

Net position of governmental activities	\$	<u>(3,078,388)</u>
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See notes to financial statements.

Santa Cruz County Animal Shelter
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
Year ended June 30, 2022

	<u>General Funds</u>	<u>Capital Funds</u>	<u>Total</u>
Revenues			
Member contributions	\$ 3,044,616	\$ -	\$ 3,044,616
Contributions and donations	583,945	-	583,945
Licenses and permits	277,342	-	277,342
Charges for services	297,025	-	297,025
Revenue from use of money and property	11,933	1,532	13,465
Other	139,112	-	139,112
Total revenues	<u>4,353,973</u>	<u>1,532</u>	<u>4,355,505</u>
Expenditures			
Salaries	2,767,544	-	2,767,544
Vehicle Cost	12,334	17,335	29,669
Miscellaneous	1,359,397	-	1,359,397
Total expenditures	<u>4,139,275</u>	<u>17,335</u>	<u>4,156,610</u>
Other Financing Sources (Uses)			
Transfer in	-	102,010	102,010
Transfer out	(102,010)	-	(102,010)
Contributions to other agencies	-	(198,000)	(198,000)
Total Other Financing Sources (Uses)	<u>(102,010)</u>	<u>(95,990)</u>	<u>(198,000)</u>
Change in fund balances	112,688	(111,793)	895
Fund balance, beginning of the year	<u>1,744,778</u>	<u>371,957</u>	<u>2,116,735</u>
Fund balance, end of the year	<u>\$ 1,857,466</u>	<u>\$ 260,164</u>	<u>\$ 2,117,630</u>

See notes to financial statements.

**Santa Cruz County Animal Shelter
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year ended June 30, 2022**

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

Change in fund balance - governmental funds	\$	895
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Capital outlays are reported in governmental funds as expenditures. In the statement of activities the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Capital outlay, net of dispositions, if any	\$	29,669	
Depreciation expense		<u>(27,499)</u>	2,170

Income (expenses) reported in the statement of activities that do not require the use of current financial resources, and therefore are not reported as expense in the governmental funds:

Change in compensated absences		(27,682)	
OPEB expenses		(152,927)	
Pension income		151,304	
Difference in rental payment versus lease and interest on lease expense		<u>(15,804)</u>	<u>(45,109)</u>

Change in net position of governmental activities	\$	<u><u>(42,044)</u></u>
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See notes to financial statements.

NOTE 1 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 power agreement (JPA) among the Cities of Capitola, Santa Cruz, and Scotts Valley, and the County of Santa Cruz. The JPA was amended to allow the city of Watsonville to become to become a party to the JPA effective November 15, 2004. The City of Capitola withdrew from the JPA effective July 1, 2007. However, the JPA was amended to allow the City of Capitola to become a party again effective July 1, 2017. The Shelter is governed by a Board of Directors with eight members.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Shelter complies with generally accepted accounting principles (GAAP). GAAP includes all relevant GASB pronouncements. In the government-wide financial statements and the fund financial statements for the proprietary funds, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails. For enterprise funds, GASB Statement Nos. 20 and 34 provide the Shelter the option of electing to apply FASB pronouncements issued after November 30, 1989. This option does not apply for the Shelter since it has no enterprise funds. The accounting and reporting framework and the more significant accounting policies are described below.

Basis of Presentation

Government-wide Fund financial statements

The statement of net position and statement of activities display information about the Shelter. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations would have been made to minimize the double counting of internal service fund activities. Governmental activities are normally supported by intergovernmental revenues and grants.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the governmental activities. Direct expenses are those that are specifically associated with a service, program or department and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipients of goods or services offered by the programs. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the Shelter.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

When both restricted and unrestricted resources are available for use, the Shelter's policy is to use restricted resources first, then unrestricted resources as they are needed.

Governmental fund financial statements

Governmental fund financial statements of the Shelter 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 nor fiduciary funds.

The Shelter reports two governmental funds.

The *General Fund* is the primary operating fund of the Shelter and is funded by member contributions from the parties to the JPA. It is used to account for all financial resources necessary to carry out basic governmental activities of the Shelter, which is to preserve the well-being of animals, and as well as providing education, animal adoption, and humane law enforcement services to the community. The general fund excludes financial resources which are required to be accounted separately their respective funds.

The *Capital Fund* is used to account for the construction or acquisition of capital assets such as land, construction-in-progress, buildings and improvements, and infrastructure.

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.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus and Basis of Accounting (Continued)

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 asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Nonexchange transactions, in which the Shelter gives (or receives) value without directly receiving (or giving) equal value in exchange.

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 collectible within the current period or within sixty days after year end. Expenditures (including capital outlay) are recorded when the related liability is incurred, except for unmatured principal and interest and expenditures related to compensated absences which are recognized when due.

Budgets and Budgetary Accounting

The Shelter has established individual budgetary data but this is not reflected in the financial statements.

Capital Assets

In the government-wide financial statements, capital assets (fixed assets) in excess of \$5,000 are recorded at historical cost or at estimated historical cost if actual historical cost is not available. Donated capital assets are valued at their estimated fair market value on the date of donation.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets (Continued)

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Furniture and equipment	5 years
Medical equipment	5 years
Vehicles	5 years
Leasehold improvements	Useful life or lease term, whichever is shorter

The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized.

Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

Fund Balance Reporting

GASB 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, establishes the following fund balance classifications that comprise of a hierarchy based primarily on the extent to which the Shelter is bound to observe constraints imposed upon the use of the resources reported in governmental funds:

Nonspendable Fund Balance includes amounts that cannot be spent because they are either (a) not in spendable form - such as inventory, prepaid amounts or long-term notes receivable, or (b) legally or contractually required to be maintained intact - such as a trust that must be retained in perpetuity. The “not in spendable form” criterion includes items that are expected to be converted to cash.

Restricted Fund Balance includes resources that are subject to externally enforceable legal restrictions. It includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers or through legislation.

Committed Fund Balance includes amounts that can be used only for the specific purposes determined by a formal action of the Shelter’s highest level of decision-making authority, the Board. Commitments may be changed or lifted by the Shelter taking the same formal action that imposed the constraint originally.

Assigned Fund Balance consists of funds intended to be used by the Shelter for specific purposes that are neither restricted nor committed. Intent is expressed by (a) the Shelter’s Board or (b) a body (e.g., a budget or finance committee) or official to which the Shelter’s Board has delegated the authority to assign, modify, rescind amounts to be used for specific purposes. With the exception of the General Fund, this is the residual fund balance classification for all governmental funds with positive balances.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Reporting (Continued)

Unassigned Fund Balance is the residual classification for the General Fund. It is also used to report negative fund balance in other governmental funds.

In circumstances when an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is generally depleted in the order of restricted, committed, assigned, and unassigned.

The government-wide financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

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

Restricted Net Position - This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. The Shelter's restricted net position is in relation to the capital fund.

Unrestricted Net Position - This category represents the Shelter's net position which are not restricted for any project or other purpose.

Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

New Accounting Pronouncements, Not Yet Effective

The GASB has issued several pronouncements that have effective dates that may impact future financial presentations. Management has not yet determined any impact the implementation of the following statements may have on the financial statements of the Shelter.

GASB Statement No. 101 – *Compensated Absences*. Effective Date: The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. The Shelter will implement this statement when and where applicable.

GASB Statement No. 100 – *Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62*: Effective Date: For fiscal years beginning after June 15, 2023, and all reporting periods thereafter. The Shelter will implement this statement when and where applicable.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

New Accounting Pronouncements, Not Yet Effective (Continued)

GASB Statement No. 99 – Omnibus 2022: Effective Date: related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The Shelter will implement this statement when and where applicable.

GASB Statement No. 96 – Subscription-Based Information Technology Arrangements: Effective Date: The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The Shelter will implement this statement when and where applicable.

GASB Statement No. 94 – Public-Private and Public-Public Partnerships and Availability Payment Arrangements: Effective Date: The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The Shelter will implement this statement when and where applicable.

NOTE 3 CASH AND EQUIVALENTS

Cash and equivalents as of June 30, 2022 were as follows:

Pooled cash	\$	2,486,306
Cash on hand		24,292
Total cash and equivalents	\$	<u>2,510,598</u>

Cash balances pertain to pooled cash and cash on hand.

Pooled cash pertains to the Shelter’s funds that are deposited with the County of Santa Cruz, where the available balances beyond immediate needs are invested by the County Treasurer in various securities. 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 calculates 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. At June 30, 2022, the County assessed that the fair value of the pooled cash approximates its book value.

NOTE 4 CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2022 was as follows:

	Balance at June 30, 2021	Additions	Disposals	Balance at June 30, 2022
Capital assets, being depreciated				
Furniture and equipment	\$ 52,231	\$ 7,085	\$ (5,574)	\$ 53,742
Medical equipment	-	5,249	-	5,249
Vehicles	276,089	-	(39,341)	236,748
Leasehold improvements	41,030	17,335	-	58,365
Total capital assets, being depreciated	<u>369,350</u>	<u>29,669</u>	<u>(44,915)</u>	<u>354,104</u>
Less accumulated depreciation for:				
Furniture and equipment	(28,111)	(6,872)	5,574	(29,409)
Medical equipment	-	(262)	-	(262)
Vehicles	(247,989)	(10,714)	39,341	(219,362)
Improvements	(4,103)	(9,651)	-	(13,754)
Total accumulated depreciation	<u>(280,203)</u>	<u>(27,499)</u>	<u>44,915</u>	<u>(262,787)</u>
Total capital assets, being depreciated, net	<u>89,147</u>	<u>2,170</u>	<u>-</u>	<u>91,317</u>
Governmental activities capital assets, net	<u>\$ 89,147</u>	<u>\$ 2,170</u>	<u>\$ -</u>	<u>\$ 91,317</u>

Depreciation expense totaling \$27,499 was charged by function to general government.

NOTE 5 PENSION PLANS

General Information

The full description of the general information about the pension plan (outlined below) can be found in the County's June 30, 2021 Comprehensive Annual Financial Report. A copy of the said 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

GASB 68 requires that the reported results of the valuation must pertain to the liability and asset information within certain defined time frames. The following time frames are used:

Reporting Date	June 30, 2021
Measurement date	June 30, 2021
Measurement period	July 1, 2020 to June 30, 2021
Valuation date	June 30, 2020

NOTE 5 PENSION PLANS (CONTINUED)

Changes in Net Pension Liability

The following table shows the changes in net pension liability recognized over the measurement period, which is at 0.8083%, the assigned share of the Shelter of the Net Pension Liability of the County of Santa Cruz:

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at June 30, 2020	\$ 11,668,498	\$ 8,034,696	\$ 3,633,802
Changes recognized for the measurement period:			
Service cost	227,323	-	227,323
Interest on pension liability	822,736	-	822,736
Differences between expected and actual experience	32,530	-	32,530
Contributions by employer	-	365,710	(365,710)
Contributions by employee	-	100,864	(100,864)
Net investment income	-	1,785,501	(1,785,501)
Benefits paid	(615,792)	(615,792)	-
Administrative expense	-	(8,026)	8,026
Balance at June 30, 2021	<u>\$ 12,135,295</u>	<u>\$ 9,662,953</u>	<u>\$ 2,472,342</u>

Actuarial assumptions

The actuarial measurement as of June 30, 2021 is based on the following actuarial assumptions:

Actuarial cost method	Entry age normal
Amortization method/period	For details, see June 30, 2018 Funding Valuation Report
Asset valuation method	Fair value of assets. For details, see June 30, 2018 Funding Valuation Report
Inflation	2.50%
Salary increases	Varies by entry age and service
Payroll growth	2.75%
Investment rate of return	7% net of pension plan investment and administrative expenses; includes inflation
Retirement age	The probabilities of retirement are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015
Mortality improvement	The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries.

NOTE 5 PENSION PLANS (CONTINUED)

Pension Income

For the measurement period ending June 30, 2021, the Shelter incurred a total pension income of \$151,304 for the Plan.

Deferred Outflows and Inflows of Resources Related to Pension

The Shelter has deferred outflows and deferred inflows related to the pension as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 57,976	\$ -
Difference between expected and actual earnings on pension plan investments	-	(875,171)
	\$ 57,976	\$ (875,171)

The amounts in the above table exclude the deferred outflows and deferred inflows recognized from 2017 to 2021.

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
2022	\$ (176,969)
2023	(188,740)
2024	(208,017)
2025	(243,469)
2026 and thereafter	-

The Shelter's employer contributions for the measurement period ending June 30, 2021 amounted to \$365,710.

NOTE 6 OTHER POSTEMPLOYMENT BENEFITS (OPEB)

General Information

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

GASB 75 requires that the reported results of the valuation must pertain to the liability and asset information within certain defined time frames. The following time frames are used:

Reporting Date	June 30, 2021
Measurement date	June 30, 2021
Measurement period	July 1, 2020 to June 30, 2021
Valuation date	June 30, 2021

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 covered participants in the Plans are as follows:

	Number of covered participants
Inactives currently receiving benefits	4
Inactives entitled to but not yet receiving benefits	-
Active employees	25
Total	<u>29</u>

NOTE 6 OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Contribution

The annual contribution is based on the actuarially determined contribution. For the fiscal year ended June 30, 2022, the Shelter's contributions were \$13,212.

Change in Total OPEB Liability

The following table shows the change in the Total OPEB Liability for the fiscal year ended June 30, 2022:

	Total Pension Liability
Balance at June 30, 2020	\$ 1,080,193
Changes recognized for the measurement period:	
Service cost	125,439
Interest on total pension liability	29,376
Change in assumption	8,686
Actual vs expected experience	36,016
Benefit payments	<u>(13,212)</u>
Changes in the total OPEB liability	<u>186,305</u>
Balance at June 30, 2021	<u>\$ 1,266,498</u>

Net OPEB Liability

As of June 30, 2021, the measurement date, the total OPEB liability is the same as the net OPEB liability, given that the plan has no fiduciary net position.

NOTE 6 OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Actuarial assumptions

The actuarial measurement as of June 30, 2021 is based on the following actuarial assumptions:

Actuarial valuation date	June 30, 2021
Contribution policy	No-prefunding
Discount rate	1.92% at June 30, 2021 (Fidelity Municipal GO AA 20-year bond index) 2.45% at June 30, 2020 (Fidelity Municipal GO AA 20-year bond index)
General inflation	2.50% annually
Mortality, retirement, disability, termination	CalPERS 2000-2019 Experience Study
Mortality improvement	Mortality projected fully generational with scale MP-2021
Salary increases	Aggregate - 2.75% annually Merit - CalPERS 2000-2019 Experience Study
Medical trend	Non-Medicare - 6.5% for 2023, decreasing to an ultimate rate of 3.75% in 2076 Medicare Kaiser - 4.60% for 2023, decreasing to an ultimate rate of 3.75% in 2076 Medicare Non-Kaiser - 5.65% for 2023, decreasing to an ultimate rate of 3.75% in 2076
PEMHCA minimum increase	4.00% annually
Cap increase	0% annually
Healthcare participation at retirement	Currently covered: 90% Currently waived: 50%
Spouse coverage at retirement	Miscellaneous: 40% Safety: 50%

Discount rate

The discount rate used to measure the total OPEB liability was 2.45%. 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 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.

NOTE 6 OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Sensitivity analysis

Below is the sensitivity analysis on the changes in the discount rate and healthcare trend rate, showing the impact of a 1% change in the assumptions:

	Discount rate		
	1% Decrease	Current rate	1% Increase
	1.45%	2.45%	3.45%
Total OPEB liability	\$ 1,490,778	\$ 1,266,498	\$ 1,087,932

	Healthcare trend rate		
	1% Decrease	Current trend	1% Increase
	1.117,227	1,266,498	1,505,837
Total OPEB liability	\$ 1,117,227	\$ 1,266,498	\$ 1,505,837

Deferred Outflows and Inflows of Resources related to OPEB

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. For the fiscal year ended June 30, 2022, the Shelter recognized OPEB expenses amounted to \$152,927 and reported deferred inflows and outflows from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in assumptions	\$ 144,731	\$ (55,194)
Difference between expected and actual experience	32,771	(113,135)
	\$ 177,502	\$ (168,329)

NOTE 6 OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Amounts reported as deferred outflows and inflows of resources are to be amortized annually based on below summary:

Measurement period ended June 30:	Deferred outflows (inflows) of resources
2023	\$ (1,888)
2024	(1,888)
2025	(1,888)
2026	(1,888)
2027	(1,888)
2028 and thereafter	18,613

NOTE 7 DEFERRED COMPENSATION PLAN

The Shelter, through the County of Santa Cruz, offers all of its full-time employees a deferred compensation plan which is created in accordance with Section 457 of the Internal Revenue Code. The deferred compensation plan permits employees to defer a portion of their salary until future years. The deferred compensation is not available to the employees until termination, retirement, death, or emergency. The employees direct the investment of deferred compensation plan assets into certificates of deposits and various mutual funds. The County of Santa Cruz has insignificant administrative duties over the deferred compensation plan.

As of June 30, 2022, the deferred compensation plan assets, amounting to \$221,969,943, are not recorded in the financial statements of the County of Santa Cruz, as the said amount is deposited to an independent, third-party administrator.

NOTE 8 RELATED PARTY TRANSACTIONS

Below is a summary of the related party transactions for the period ended June 30, 2021:

Member Contributions

The Shelter receives contributions from the members to the JPA, which may be utilized in the course of day-to-day operations of the Shelter. Below is the summary of the transactions for the period ended June 30, 2022:

Count of Santa Cruz	\$	1,622,678
City of Watsonville		685,410
City of Santa Cruz		561,011
City of Capitola		73,855
City of Scotts Valley		101,662
Total Membership Contributions	\$	3,044,616

General and Administrative Expenses

Several departments of the County of Santa Cruz, a member to the JPA, regularly bills the Shelter for the services provided to the Shelter. Below is a summary of the transactions with the departments of the County of the Santa Cruz and the amounts recorded under general and administrative expenses for the period ended June 30, 2022:

Auditor-Controller's Office	\$	8,874
Information Services Department		132,102
County of Santa Cruz		167,545
General Services Department		23,595
Regional 911		33,894
Administrative Office		203,050
Others		6,880
Total General and Administrative Expenses	\$	575,940

The transactions with the Auditor-Controller's Office pertain to the accounting services provided to the Shelter by reviewing and approving its transactions.

The transactions with the Information Services Department pertain to the provision of data processing, telecommunication services and other information technology related services provided to the Shelter, which amounts to \$84,672, \$40,032, and \$7,398, respectively.

The transactions with the General Services Department pertain to the provision of facility maintenance and service items to the Shelter.

NOTE 8 RELATED PARTY TRANSACTIONS (CONTINUED)

The transactions with the Regional 911 pertain to the provision of county radio services to the Shelter.

Others pertain to transactions which are not regularly incurred by the Shelter and are one-off transaction with the other departments and units of the County of Santa Cruz such as, but not limited to, the Personnel Department, Parks Department, and Administrative Office.

The transactions with the County of Santa Cruz pertain to the allocation of expenses chargeable to the Shelter in relation to the general and administrative functions of the County of Santa Cruz such as, but not limited to purchasing, budgeting, and personnel administration.

Leases

The Shelter entered into an agreement with the Department of Public Works under the County of Santa Cruz in order to lease a certain property which will be utilized by the Shelter as its animal services facility. The lease commenced on October 28, 2008 and has a term of 30 years, after which, the Shelter will have the option to extend the term of the lease for an additional 30 years. The annual rental for the whole duration of the lease term is \$197,669.

The lease was accounted for as a finance lease. The Shelter has assessed the impact of GASB 87, Leases, which addresses accounting and financial reporting for leases that were previously reported as operating leases by establishing a single model for lease accounting. GASB 87 took effect for the Shelter's fiscal year ending June 30, 2022.

Below is the lease asset and accumulated amortization by class of asset:

Lease description	:	Facility - 2200 & 2260 7th Avenue, Santa Cruz
Role	:	Lessee
Lease type	:	Finance
Classification	:	Facility
Net asset balance	:	\$ 1,855,614
Accumulated amortization	:	\$ (1,570,136)
Gross asset balance	:	\$ 3,425,750

NOTE 8 RELATED PARTY TRANSACTIONS (CONTINUED)

Below is the maturity analysis of the lease liability:

		Cash	Interest expense	Liability reduction
Year 1	\$	197,699	\$ 95,093	\$ 102,606
Year 2		197,699	90,694	107,005
Year 3		197,699	86,107	111,592
Year 4		197,699	81,323	116,376
Year 5		197,699	76,333	121,366
Years 6 - 10		988,495	299,010	689,485
Years 11 - 15		988,495	137,981	850,514
Years 16 - 20		247,124	5,106	242,017

As part of the stipulations of the agreement, the Shelter is required to annually contribute approximately \$100,000 to an asset repair fund for the duration of the lease term.

Facility Expansion

In 2021, the County of Santa Cruz contracted a contractor in order to expand the facilities currently leased out by the Shelter. Rights and ownership of the facilities would still be with the County at the termination of the lease. In line with this, the Shelter started accepting donations which will be used as part of the payment of the expenses. The Shelter did not remit for the facility expansion in 2022.

NOTE 9 PRIOR PERIOD ADJUSTMENTS

During the year ended June 30, 2022, certain accounting changes and adjustments were made that required the restatement of fund balances or net position.

The restatement of \$469,543 in the general funds is primarily to record the prior period effect of the adoption of GASB 87 in the current year's financial statements.

The following accounts were adjusted to reflect these changes:

	Balance, as previously reported	Adjustment	Balance, as adjusted
Right of use asset	\$ -	\$ 3,425,750	\$ 3,425,750
Accumulated amortization	-	(1,455,944)	(1,455,944)
Lease liability - short term	-	(123,637)	(123,637)
Lease liability - long term	-	(2,315,712)	(2,315,712)
Net position	(2,566,801)	469,543	(3,036,344)

NOTE 10 IMPACTS OF CORONAVIRUS ON THE SHELTER’S OPERATIONS

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a “Public Health Emergency of International Concern” and on March 10, 2020, declared it to be a pandemic. The coronavirus and actions taken to mitigate it have had and are expected to continue to have an adverse impact on the economies of many countries including the geographical area where the Shelter operates in the United States. To date, it is unknown how long these conditions will last and what the complete financial effect will be to businesses and other organizations, including local governmental entities.

Management believes that the financial impact, if any, did not materially affect the Shelter’s financial statements.

NOTE 11 SUBSEQUENT EVENTS

The Shelter evaluated events subsequent to June 30, 2022 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through April 14, 2023, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

**Santa Cruz County Animal Shelter
Schedule of Changes in Net Pension Liability and Related Ratios
Year ended June 30, 2022**

Fiscal Year End Date Measurement Date	June 30, 2022 2021	June 30, 2021 2020	June 30, 2020 2019	June 30, 2019 2018	June 30, 2018 2017	June 30, 2017 2016	June 30, 2016 2015	June 30, 2015 2014
TOTAL PENSION LIABILITY								
Service cost	\$ 227,324	\$ 214,593	\$ 207,219	\$ 204,775	\$ 197,024	\$ 176,363	\$ 176,050	\$ 189,858
Interest on total pension liability	822,736	790,636	755,234	712,671	681,304	681,587	675,250	666,828
Change in assumptions	-	-	-	(65,865)	542,377	-	(158,282)	-
Differences between expected and actual experience	32,550	83,465	185,828	88,111	43,456	34,282	(123,873)	-
Benefit payments, including refunds of employee contributions	(615,792)	(574,553)	(534,404)	(484,006)	(447,500)	(436,178)	(415,339)	(391,674)
Net change in Total Pension Liability	466,798	514,141	613,877	455,686	1,016,661	456,034	153,806	465,012
Total Pension Liability - Beginning	11,668,497	11,154,356	10,540,479	10,084,795	9,068,133	9,005,256	9,228,595	8,991,953
Total Pension Liability - Ending (a)	\$ 12,135,295	\$ 11,668,497	\$ 11,154,356	\$ 10,540,481	\$ 10,084,794	\$ 9,461,310	\$ 9,382,401	\$ 9,456,965
PLAN FIDUCIARY NET POSITION								
Contributions - Employer	\$ 365,710	\$ 336,550	\$ 286,900	\$ 249,064	\$ 243,871	\$ 213,578	\$ 192,529	\$ 179,887
Contributions - Employees	100,864	101,727	94,248	90,561	92,024	85,563	86,930	83,640
Net investment income	1,785,501	1,843,371	1,843,312	1,843,312	1,843,312	1,843,312	1,843,312	1,843,312
Benefit payments, including refunds of employer contributions	(615,792)	(574,553)	(534,404)	(484,006)	(447,499)	(436,178)	(415,339)	(391,674)
Plan to plan resource movement	-	-	-	32	(556)	24	(275)	-
Administrative expense	(8,026)	(10,993)	(5,332)	(10,997)	(9,539)	(4,172)	(8,028)	-
Other miscellaneous income (expansion)	-	-	17	(20,885)	-	-	-	-
Net change in Fiduciary Net Position	1,628,257	237,103	326,741	413,311	596,573	(104,645)	15,212	965,341
Total Fiduciary Net Position - Beginning	8,034,696	7,797,594	7,470,852	7,057,542	6,460,970	6,845,750	7,117,242	6,328,024
Total Fiduciary Net Position - Ending (b)	\$ 9,662,953	\$ 8,034,696	\$ 7,797,593	\$ 7,470,853	\$ 7,057,543	\$ 6,741,105	\$ 7,132,454	\$ 7,293,365
Net Pension Liability (Asset) (a - b)	\$ 2,472,342	\$ 3,633,801	\$ 3,356,763	\$ 3,069,628	\$ 3,027,251	\$ 2,720,205	\$ 2,249,947	\$ 2,163,600
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	79.65%	68.86%	69.91%	70.88%	69.98%	71.25%	76.02%	77.12%
Covered-Employee Payroll	\$ 1,500,487	\$ 1,406,247	\$ 1,336,382	\$ 1,310,537	\$ 1,257,655	\$ 1,235,606	\$ 1,246,509	\$ 1,352,634
Plan Net Pension Liability/(Asset) as a percentage of Covered Employee Payroll	164.77%	258.40%	251.18%	234.22%	240.71%	220.15%	91.25%	159.95%

The above table is presented at 0.8083%, which represents the Shelter's share, of the supplementary schedule attachment of the actuarial valuation report of the net pension liability of the County of Santa Cruz.

During fiscal year ending June 30, 2018, as a result of GASB 75, Accounting and Financial Reporting for Postemployment Benefit Plans other than Pensions, 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.

Notes to the 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 were changed in accordance with CalPERS Experience Study and Review of Actuarial Assumptions.

**Santa Cruz County Animal Shelter
Schedule of Changes in OPEB Liability and Related Ratios
Year ended June 30, 2022**

Fiscal Year End Date Measurement Date	June 30, 2022 2021	June 30, 2021 2020	June 30, 2020 2019	June 30, 2019 2018	June 30, 2018 2017
TOTAL OPEB LIABILITY					
Service cost	\$ 125,439	\$ 104,304	\$ 97,158	\$ 95,608	\$ 107,473
Interest	29,376	29,335	32,640	28,093	22,184
Differences between expected and actual experience	36,016	-	(150,848)	-	-
Assumption changes	8,686	115,913	54,082	(8,390)	(84,486)
Benefit payments	<u>(13,212)</u>	<u>(4,548)</u>	<u>(4,698)</u>	<u>(3,930)</u>	<u>(3,871)</u>
Net change in Total OPEB Liability	186,305	245,004	28,334	111,381	41,300
Total OPEB Liability - Beginning	<u>1,080,193</u>	<u>835,189</u>	<u>806,855</u>	<u>695,474</u>	<u>654,174</u>
Total OPEB Liability - Ending	<u>\$ 1,266,498</u>	<u>\$ 1,080,193</u>	<u>\$ 835,189</u>	<u>\$ 806,855</u>	<u>\$ 695,474</u>
Covered-Employee Payroll	\$ 1,767,946	\$ 2,062,682	\$ 1,892,915	\$ 1,827,809	\$ 1,852,813
Plan Net Pension Liability/(Asset) as a percentage of Covered Employee Payroll	71.64%	52.37%	44.12%	44.14%	37.54%

**Santa Cruz County Animal Shelter
Schedule of Plan Contribution - Pensions
Year ended June 30, 2022**

Fiscal Year End Date Measurement Date	June 30, 2022 2022	June 30, 2021 2021	June 30, 2020 2020	June 30, 2019 2019	June 30, 2018 2018	June 30, 2017 2017	June 30, 2016 2016	June 30, 2015 2015
Actuarially determined contribution	\$ 365,710	\$ 336,550	\$ 286,900	\$ 249,064	\$ 243,871	\$ 213,578	\$ 192,529	\$ 179,887
Contributions in relation to the actuarially determined contribution	(365,710)	(336,550)	(286,900)	(249,064)	(243,871)	(213,578)	(192,529)	(179,887)
Contribution deficiency (excess)	-	-	-	-	-	-	-	-
Covered Payroll	\$ 1,500,487	\$ 1,406,247	\$ 1,336,382	\$ 1,310,557	\$ 1,257,655	\$ 1,235,606	\$ 2,465,809	\$ 1,352,654
Contributions as a percentage of covered payroll	24.37%	23.93%	21.47%	19.00%	19.39%	17.29%	7.81%	13.50%

The above table is presented at 0.8083%, which represents the Shelter's share, of the supplementary schedule attachment of the actuarial valuation report of the net pension liability of the County of Santa Cruz.

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.

Employees 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.

Covered payroll includes one year's payroll growth using 2.75% payroll assumptions for fiscal year ended June 30, 2018-2019; 3.00% payroll assumption for fiscal years ended June 30, 2014-17.

**Santa Cruz County Animal Shelter
Schedule of Plan Contribution - OPEB
Year ended June 30, 2022**

Fiscal Year End Date	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Measurement Date	2021	2020	2019	2018	2017
Actuarially determined contribution	\$ 30,541	\$ 13,212	\$ 4,548	\$ 4,698	\$ 3,930
Contributions in relation to the actuarially determined contribution	(30,541)	(13,212)	(4,548)	(4,698)	(3,930)
Contribution deficiency (excess)	\$ -				
Covered Payroll	\$ 1,767,946	\$ 2,062,682	\$ 1,892,915	\$ 1,827,809	\$ 1,852,813
Contributions as a percentage of covered payroll	1.73%	0.64%	0.24%	0.26%	0.21%



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**Independent Auditor's Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

**The Board of Directors
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, 2022, and the related notes to the financial statements, which collectively comprise the Shelter's financial statements, and have issued our report thereon dated April 14, 2023.

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) as a basis for designing 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 financial statements. 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 Shelter'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.


Pauline Erica Ong, CPA
North Hills, California
April 14, 2023

TO THE SANTA CRUZ COUNTY ANIMAL SHELTER BOARD OF DIRECTORS

Friday, June 8, 2023

I am writing to express my concern about the current state of the Santa Cruz County Animal Shelter. As a longtime resident, shelter volunteer, and small business owner in Santa Cruz, I have seen firsthand the impact of the shelter's overcapacity and understaffing.

The shelter is over 100% capacity, meaning many animals are housed in overcrowded kennels or unsanitary conditions. The shelter faces many stray, abandoned, lost, and neglected animals due to several factors, including the economic downturn, the rising cost of pet care, and the lack of affordable housing. Overcrowding also poses a severe risk to the health and well-being of the animals, increasing the potential for disease and injury and making it difficult for staff to provide the animals with the appropriate care and attention they need.

The shelter also needs to be more staffed. There aren't enough staff members to clean the kennels, walk dogs, or handle the increasingly high volume of calls, emails, and animals in the shelter. Suppose the shelter cannot provide adequate socialization and enrichment for the animals in its care. In that case, it may lead to the development of irreversible behavioral problems in some of the animals.

The lack of staffing makes it challenging to provide the public with the necessary services most municipal shelters offer, such as adoption counseling and low-cost spay and neuter services. By limiting those services, the shelter is at risk of euthanizing animals due to length of stay or lack of space, and this is a heartbreaking situation that could be avoided if the Board took action and offered funding to address the root of the problem.

This mismanagement is genuinely unacceptable and devastatingly impacts the animals and the community showing up every day to support this institution. I implore the Board to take immediate action to address the problems at the Santa Cruz County Animal Shelter. Specifically, I urge the Board to:

- Obtain the necessary resources to preserve animal welfare and adequately run and fund County shelters.
- Hire enough workers to control the shelter population, which is already overcapacity.
- Align the JPA pay structure with the rest of the county employees.

Very best,



Shelby Richins

From: [Lisa Barrera](#)
To: [Joe Phares](#)
Subject: More funding & resources needed for SCCAS
Date: Saturday, June 10, 2023 9:24:50 AM

******CAUTION:**This is an EXTERNAL email. Exercise caution. DO NOT open attachments or click links from unknown senders or unexpected email.****

To JPA Board members,

I am asking that you please support the Santa Cruz County Animal Shelter by providing the additional funding and resources needed to help us provide the best care possible for the animals that rely on us for their health and well-being.

I have been a dog volunteer since 2020 and have witnessed the ongoing challenges with the lack of animal care staff and resources at SCCAS. Staff are pushed to the max and volunteers carry the sole burden of ensuring dogs get out for bathroom breaks, exercise, fresh air, and human interaction. **If we don't come in, they don't get out.** As we all know, this contributes to increased frustration, anxiety and stress and decreases their chances for successful adoption.

There are not enough active volunteers to provide the shift coverage needed to get all the dogs out on a regular basis. This is very stressful for all of us who care deeply for these dogs but are unable to come in multiple times a week to help. Volunteers are getting burned out and the dogs are suffering.

We can't rely solely on volunteers to give dogs the breaks they need each day. **Volunteers should be a supplement not a substitute.** We need funding to boost the number of animal care staff so that the burden can be taken off the volunteer team and the dogs can get the care and TLC they need and deserve.

Please help increase funding and resources for SCCAS. The dogs and volunteers need your support!

Thank you for your consideration.

Lisa Barrera

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Lisa Barrera
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