SANTA CRUZ COUNTY ANIMAL SHELTER
1001 RODRIGUEZ STREET, SANTA CRUZ, CA 95062
580 AIRPORT BOULEVARD, WATSONVILLE, CA 95076
PHONE: (831) 454-7200 FAX: (831) 454-7210

SANTA CRUZ COUNTY ANIMAL SERVICES JOINT POWERS AUTHORITY AGENDA

Meeting Location: Watsonville City Council Chambers
275 Main St., 4th Floor
Monday, Aug 10, 2026 – 11:00AM

INTRODUCTORY ITEMS

1. CALL TO ORDER AND ROLL CALL

   Chair Sven Stafford, Vice Chair Nathalie Manning, Secretary Captain Donny Thul, Michelle Templeton, Chief Jayson Rutherford, Chief Deputy Dan Freitas, Deputy Chief Wesley Morey, Emillie Feenan, Chief Sarah Ryan

2. INTRODUCTIONS – Sven Stafford, new Board Member & Chair; confirmation of new roles
3. CONSIDERATION OF LATE ADDITIONS OR CHANGES TO THE AGENDA
4. 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 later, either individually or on a subsequent agenda.

CONSENT AGENDA

5. Approve minutes of the June 8, 2026 regular Board meeting
6. Accept reports of the General Manager and Management Team for June and July 2026
7. Accept and file statistics for June and July 2026
8. Accept and approve financial reports for June and July 2026
9. Accept and approve quarterly report for all claims under $20,000
10. Accept and approve journal entry payments with the County of Santa Cruz
11. Accept gifts totaling $14,346 from the Santa Cruz County Animal Shelter Foundation
12. Accept and file FY 2024-25 Audit report for Santa Cruz County Animal Shelter
13. Accept and file 2025-26 Insurance Claims report
14. Accept and file budget corrections to member contributions presented June 8, 2026

REGULAR AGENDA

15. General Manager Oral Report
16. Consider and approve the Santa Cruz County Animal Shelter Strategic Plan
17. Consider recommendation to plan funding for Registered Veterinary Technician Extra Help

CORRESPONDENCE

ADJOURNMENT

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 Amber Rowland at 831-454-7203 at least 72 hours in advance of the meeting to make arrangements. As a courtesy, please **attend the meeting smoke and scent free.**

Agenda Item 3

TO	Santa Cruz County Animal Shelter Joint Powers Authority Board
FROM:	Amber Rowland, General Manager
DATE:	August 8, 2026
SUBJECT:	Consideration Of Late Additions or Changes to the Agenda

Recommendation:

Approve late additions and corrections to the agenda for August 10, 2026.

Correction to Officer listing on Agenda:
Should be:

Chair: Sven Stafford
Vice Chair: Nathalie Manning
Secretary: Donny Thul, not Michelle Templeton

Based on this rotation, the Officers of the Board of Directors are the following for FY 2026-27:

Chair:	County Representative # 1 (Assistant CAO)
Vice Chair:	Watsonville Representative #1 (Assistant City Manager)
Secretary:	Watsonville Representative #2 (Captain)
Board Member:	Santa Cruz Representative #1 (Assistant City Manager)
Board Member:	Scotts Valley Representative #1 (Police Chief)
Board Member:	County Representative #2 (Chief Deputy)
Board Member:	Santa Cruz Representative #2 (Deputy Chief)
Board Member:	County Representative #3 (HSA)
Board Member:	Capitola Representative (Police Chief)

Consent Agenda Item 5

TO Santa Cruz County Animal Shelter Joint Powers Authority Board
FROM: Amber Rowland, General Manager
DATE: August 10, 2026
SUBJECT: Approve Minutes of June 8,2026 Board Meeting

Recommendation:

Approve the summary minutes from the Santa Cruz County Animal Shelter Joint Powers Authority Board Meeting held June 8, 20206.

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SANTA CRUZ COUNTY ANIMAL SERVICES
JOINT POWERS AUTHORITY MEETING
SUMMARY MINUTES
Meeting Location:
500 Westridge, Community Room, Watsonville CA 95076
Monday, June 8, 2026 – 11:00AM

Audio Link: https://www.scanimalshelter.org/board-of-director-meetings/

VOTING KEY: Ry=Ryan, Be=Benson, M=Manning, T=Templeton, Th=Thul, Ru=Rutherford, Ba=Baldwin, Mo=Morey, Fe=Feenan, Ro=Roberts
Abbreviations: Board Member (BM), General Manager (GM), Field Services Manager (FSM)

INTRODUCTORY ITEMS

1. **CALL TO ORDER AND ROLL CALL**: Chair Ryan called the meeting to order at 11:06 am.

Chair Ryan	Present
Vice-Chair Benson	Present
Frietas	Absent
Thul	Present
Morey	Present

Manning	Present
Tempelton	Present
Feenan	Present
Rutherford	Absent
*Baldwin	Present
*Roberts	Present

* Lieutenant Dee Baldwin proxy for member Freitas
* Lieutenant Meredith Roberts proxy for member Rutherford

2. **INTRODUCTIONS**
GM Rowland introduced new Board Member Morey, representative from City of Santa Cruz, attending their first meeting as sitting member.

3. **CONSIDERATION OF LATE ADDITIONS OR CHANGES TO THE AGENDA**
Rowland brought attention to a typo that has been corrected on item 13, as well as a chart inclusion in item 17.

4. **ORAL COMMUNICATIONS**
There was one public comment. Please find the audio on the SCCAS website.

CONSENT AGENDA

5. Approve minutes of April 13, 2026 Board meeting, and May 12, 2026 Special meeting
6. Accept Management Reports for April and May 2026
7. Accept and file statistics for April and May 2026
8. Accept and approve financial reports for April and May 2026
9. Approve transfer of funds (AUD-74) for Annex roof repair
10. Accept gifts totaling $40,874 from the Santa Cruz County Animal Shelter Foundation
11. Accept gift of equipment: 2012 Honda CR-V compact SUV
12. Approve disposal of equipment: 2004 BMW 330xi 4-door sedan
13. Approve the continuing agreements list for FY 2026-27
14. Appoint officers of the Board of Directors for FY 2026-27

Result: Approved Unanimously
Public Comment: None
Board Comment: None
Moved: Manning
Second: Templeton
Ayes: Ry, Be, M, Ba, T, Th, Fe, Mo, Ro

REGULAR AGENDA

15. Strategic Plan presentation by consultant Sarah Cohen – progress report

Result: Presentation by SCCAS Consultant, Sarah Coen
Public Comment: None
Board Comment: Please refer to June 8, 2026, JPA Board Meeting Audio for Board Comments

16. General Manager Oral Report

Result: Presentation by GM Rowland
Public Comment: None
Board Comment: Please refer to June 8, 2026, JPA Board Meeting Audio for Board Comments

17. Consider and approve General Manager's Recommended Budget for FY 2026-27

Result: Budget approved with 5% increase to member contributions
Public Comment: One comment
Board Comment: Please refer to June 8, 2026, JPA Board Meeting Audio for Board Comments
Ayes: Ry, Be, M, T, Fe, Mo, Ro
Absent: Th
Abstain: Ba

CORRESPSPONDENCE: None

ADJOURNMENT: Regular Meeting Adjourned at 12:36 p.m.

CLOSED SESSION:

18. Public Employee Performance Evaluation [CA Govt. Code §54957(b)] Joint Powers Authority Board's Performance Evaluation of General Manager Amber Rowland

ATTEST:________________________ ________________________

CHAIRPERSON RYAN CLERK BAYLY

Consent Agenda Item 6

TO: Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: August 10, 2026
SUBJECT: Report from the General Manager for June and July 2026

This report is provided as a synopsis of the programs and services provided through the dedication and commitment of Santa Cruz County Animal Shelter (SCCAS) staff and volunteers.

Statistics & Operations:

- Intake has been high, but with 1,077 live, non-wildlife intakes, it was 149 less than this period last year.
- Large breed dogs and puppies continue to take a long time to adopt. Rising costs and a fair amount of uncertainty in the economy seem to be making folks wary of taking on the responsibility of new pets, especially dogs.
- Adult cats also take a bit longer to get adopted this time of year because we have so many appealing kittens.
- Of our 984 non-wild outcomes, we had an impressive 50.6% adoption rate with 498 adoptions, and a 4% return rate.
- We returned 198 (20.1%) pets to their owners, transferred 150 (15.2%) animals to partners and euthanized 134 (13.6%) non-wild animals for medical or behavioral reasons. We also euthanized 145 injured or ill wild animals for Native Animal Rescue.
- Shelters throughout the state are finding fewer transfer options after some high-profile, devastating cases of neglectful and/or fraudulent situations with private non-profit “rescue” organizations. Our transfer rate declined by over 2% this period compared to last year.
- On June 2, Animal Control executed a warrant and seized 10 neglected horses in Boulder Creek. Animals were taken directly to 2 different partners with appropriate horse facilities. After hoof, dental, and reproductive care, they will go to their new homes this month.
- On June 18, staff discovered ringworm on some kittens that had been housed in a few different areas of the Santa Cruz shelter. We closed cat rooms that day and 64 cats & kittens were treated and their enclosures deep-cleaned that day and on the following, a Holiday.
- On July 31, Animal Control executed a search warrant and seized 16 live and 1 dead dog from unsanitary and unsafe conditions at a property in Watsonville. Two of the adult dogs had previously been deemed Potentially Dangerous.

Staffing:

- We’ve completed interviews for full-time Animal Care Worker and are making an offer.
- Our full-time Registered Veterinary Technician (RVT) position remains vacant, leaving the clinic strained to keep up with workloads, and dependent upon Extra Help staff. The duties for this position are physically and emotionally demanding and the field is extremely competitive.

Fundraising/Events/Community:

- We submitted a grant request to the ASPCA for $35,000 to purchase equipment needed to allow our Annex clinic to be fully stocked as a stand-alone high-volume surgery facility. This would allow us (and potentially partners), to spay/neuter more animals annually. Awards will be announced in October.
- Koret School of Shelter Medicine has extended our spend-down period for the Tipping Point grant to the end of December.

- 11th Annual Parks & Rex event is Saturday, August 15 at Simpkins Family Swim Center. Funds raised support the shelter's general fund and youth programs for the County Parks Department. Raffle tickets are the largest fundraising element of this event. County Assistant CEO Melodye Serino puts remarkable prize packages together each year. Links to purchase admission tickets, to register for a dog swim time, and to purchase raffle tickets can be found at www.scanimalshelter.org or www.rec.us
- The annual calendar photo contest fund-raiser concluded July 31, raising $5,400 gross. This is $6,500 less than last years' net. Sales of finished calendars will hopefully result in some additional earnings.
- We held 3 special adoption events in June/July: the 3rd California Adopt-A-Pet Day (fully-sponsored adoptions of 26 cats and 3 dogs), a July 4th $17.76 adoption special (24 cats & 5 dogs adopted), and a Bissell Clear the Shelters promotion over 8 days, resulting in 89 partly-sponsored adoptions (71 cats & dogs, plus 18 chickens & other animals).
- Shelter staff and volunteers once again represented us in the Santa Cruz PRIDE Parade; Animal Care Worker Jesse Williams put together another PURRRRRRfest community concert to support black cat adoptions (an "R" is added each year); and Supervisor Jill Ganley, Accountant Dana Morey, and Foundation & Shelter volunteers coordinated a Purrlates event – a mat workout with kittens at Jazzercise in the Capitola Mall.
- In May, 263 volunteers donated 2,130 total hours to the Shelter and its programs, for an average of 69 hours per day.
- In June, 253 volunteers donated 2,343 hours, or 78 volunteer hours per day.
- July 10, staff and volunteers served 40 families at our free Healthy Pets for All Vaccination Clinic at the Mountain Community Resource Center in Felton providing vaccines, microchips, dewormer and flea & tick prevention to 33 dogs and 31 cats. Two RVTs from VCA Hospitals volunteered their time to assist with this event.
- June 26-28 was another Animal Balance Spay/Neuter event, in which 200 owned animals and 14 shelter animals were spayed/neutered, vaccinated and microchipped. We applied some grant funding to bring the cost to owners down to just $150 for dogs and $15 for cats, which was very effective for reaching higher-need pet owners.
- Volunteers contributed 192 hours just to the Animal Balance event, and we once again worked with UCSC's pre-vet club so members could gain experience in a high volume spay/neuter clinic setting, an important linkage to potential future clinicians.
- Our campus continues to be a beautiful part of our neighborhood, thanks to the hard work of our Green Team volunteers, who donated 128 hours in May and 121 hours in June.

Facilities:

- We're convening a barn refurbishment working group this month to plan several projects to improve safety and conditions in our barn, including: infill of earth flooring, installing rubber mats and re-building paddock fencing for small & large stock, building and installing new enclosures for fowl, and likely pouring a concrete pad for an equipment cleaning area and purchasing an 8'x10' steel container for food & bedding storage.
- We're continuing to spend down a 2024 grant from the 1440 Foundation to make improvements at the Watsonville shelter, with support from volunteer and professional tradespeople.

Recommendation:

Accept and file the reports of the management team for the months of June and July 2024.

Animal Control Report
June and July 2026
Todd Stosuy

1. We requested charges be filed against a City of Watsonville resident for neglecting her pet cat which resulted in its euthanasia.
2. We attended a Disaster Preparedness event at the Aptos Grange and provided information and resources on emergency planning and evacuating with pets.
3. We worked with Native Animal Rescue (NAR) on updating/creating a wild animal response guide for usage of our staff and Netcom. This matrix was designed to assist staff in understanding what calls we will respond to and what should be transferred to NAR.
4. The Sheriff's Department assisted us with a search warrant related to the care and keeping of horses in Boulder Creek. We seized 10 neglected horses and have requested charges be filed. 2 horses had to be humanely euthanized. The two most emaciated horses have now gained over 200 lbs each over 1 month. All have had veterinary care, stallions are being gelded, then will be adopted out.
5. We requested charges be filed against a Watsonville City resident for cat neglect, after seizing multiple cats from her residence. Our attorney issued a Cease-and-Desist letter regarding this person and their ongoing "cat rescuing."
6. We requested charges be filed against a City of Santa Cruz resident for neglecting her pet cat, which died because of the neglect.
7. Ivy Garrett has started as our newly hired animal control officer. She is currently in field training.
8. We assisted a Watsonville City family with trapping over twenty sick/injured cats after the resident passed away. All of the cats had to be humanely euthanized due to serious illness.
9. We continue to work closely with Adult Protective Services on a number of cases throughout the County involving human and animal neglect/abuse.
10. We held a number of Administrative Hearings regarding Potentially Dangerous and Vicious dogs. One hearing resulted in the Destruction of a Live Oak residents' dog after multiple incidents of aggression.
11. We held a number of Penal Code 597.1 Pre and Post Seizure hearings. All pre-seizures and post seizures were upheld.
12. Our new Animal Control van is now in service. The purchase was approved in December 2024, to come from the Hilary Berkshire Trust. It is out-fitted with integrated caging and special safety features for officers and animals. It's now been "wrapped" to mark it as an Animal Control & Protection vehicle, and we've ordered a new radio for it, which will be compatible with new County-wide RING radio system.

SCCAS Clinic Report
June and July 2026
Dr. Maris Brenn-White, Shelter Veterinarian

Spay/neuter

Kitten season has continued to ramp up. Spay/neuter surgeries have increased 30% since April/May and more than doubled since Feb/March. In order to keep up with the increased cat and dog s/n caseload, we will be outsourcing rabbit s/n to the Exotic Pet Clinic of Santa Cruz likely through the end of the summer. In-house outreach s/n remains limited while we address the increased number of shelter animal surgeries. Fortunately, the shelter was able to provide more than 200 s/n surgeries for owned pets through the June Animal Balance clinic.

Total s/n as of 7/29: **455** animals consisting of 425 shelter animals and 30 publicly owned animals.

Foster-to-adopt: **2** s/n surgeries were for foster-to-adopt rabbits receiving s/n surgery after adoption.

Shelter Medicine caseload (as of 7/29)

66 total animals are under medical management (monitoring and/or treatment).

- 48 (23%) out of 205 animals in shelter
- 18 (29%) out of 62 animals in foster

The medical caseload has remained high as expected due primarily to routine concerns in the young kittens and puppies that have been entering the shelter system. June and July have also brought an unusually high number of medical cases requiring more intensive care, a couple of which are highlighted below.

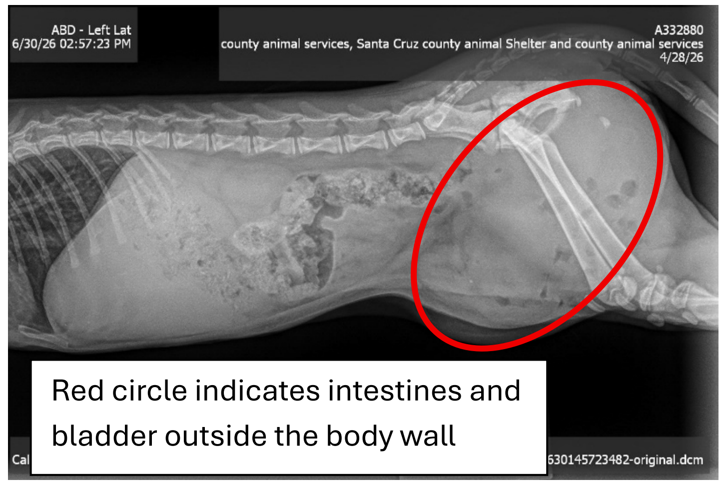
Staffing

After working with a vacant full-time Registered Veterinary Technician position for many months, we are excited to have completed a working interview and reference checks for a qualified candidate and hope to have an accepted offer soon.

<u>Notable Medical Cases</u>

Phoenix (ID #A288104)
After over a year of our Animal Control officers extremely hard to get Phoenix's owner to provide her with appropriate care, Phoenix was seized for veterinary neglect at the end of May. When she arrived at the shelter, she was mostly hairless and suffering from deep chronic skin infections, causing significant discomfort and secondary systemic effects such as anemia and low blood protein. Clinic staff provided her with oral medication for her infections and inflammation and massaged topical medication into her skin every 3 days for nearly 8 weeks. She received medicated baths from volunteers and lots of TLC from staff and volunteers alike. Her skin healed well, her coat filled in, and she was adopted just last week! She was adopted by an individual who had fostered Phoenix several years ago for another organization, and who was very grateful that the shelter was able to help Phoenix out of a bad situation and reunite them.

Shakira (ID #A332880)
An approximately 2 month old kitten was brought in by Animal Control on June 29, 2026, after she was found unable to use her hind legs. Likely hit by a car, we got x-rays to confirm a pelvic fracture. Kittens heal well from many pelvic fractures with just cage rest, but this kitten also had a massive tear in her body wall that left several of her organs outside her abdominal muscles, just under the skin. I was able to surgically repair the tear/hernia and spay her at the same time. Shakira is now recovering very well in foster, though she is VERY bored of kennel rest for her broken pelvis! She'll be ready for adoption in around the time of the Board meeting.

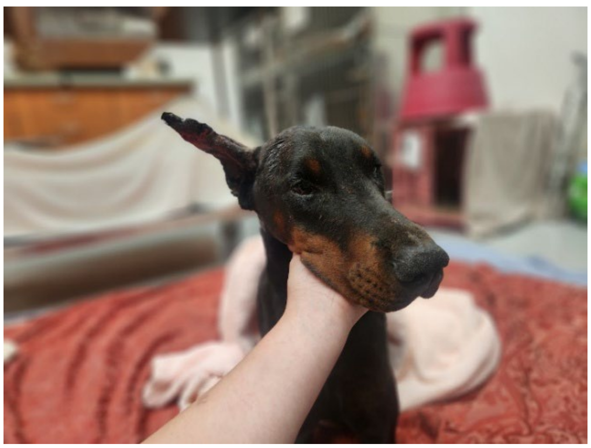


Red circle indicates intestines and bladder outside the body wall

Lovely (ID #A333057)
Found running stray by a Good Samaritan on a mountain road with horribly wounded ears, this Doberman had been injured for some time without any obvious treatment, and was most likely dumped due to her injuries. She arrived at the shelter with open, bleeding wounds AND deep infections. Her left ear was completely mangled, and her right ear had severe lacerations, both likely from bite wounds. We anesthetized her for treatment and were dismayed to find that she had cosmetic post and mesh ear implants. These devices are (sometimes cruelly) implanted to make cropped ears stand up straight instead of flopping over. Traumatic removal (that is, tearing out, possibly by another dog) of the post in the left ear appears to have caused most the damage to that ear.

We amputated her left ear fully, and closed lacerations on her right. The amputation site is healing well but the remaining implant post in her right ear seems to be a source of ongoing infection. We are treating her right ear medically and have secured transfer to an organization that will provide necessary surgical revision of the right ear and eventual adoption. As her name suggests, she has been nothing but lovely with staff and volunteers throughout her difficult treatments.






Daisey (ID #A332493)
On June 17, 2026, Animal Control received a report of a dog with large open wounds wandering loose in Watsonville. Our Officer identified the dogs' owner but had to seize the dog due to the owner's failure to provide veterinary care to that point and inability to provide care moving forward. Daisey had been run over or dragged by a car and had deep and substantial wounds, mostly on her right side, plus some on her face and paws. Her injuries were too large and deep to be closed surgically, so the clinic provided consistent wound care, antibiotics and a clean environment, so she could heal. She healed sufficiently to be made available for adoption and is going to her new home August 4. These photos were taken after 11 days in our care.

Consent Agenda Item 7

TO	Santa Cruz County Animal Shelter Board of Directors
FROM:	Amber Rowland, General Manager
DATE:	August 10, 2026
SUBJECT:	Accept and file Statistics for the Months of June and July 2026

Recommendation:

Accept and file the attached Shelter statistical report for the months of June and July 2026.

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

Kennel Statistics Report

Animals Taken Into Shelter from 06/01/26 to 07/31/26

All Jurisdictions Combined

	DOG	PUPPY	CAT	KITTEN	BIRD	RABBIT	LIVESTOCK	OTHER	TOTAL
Adoption Return	8	2	3	6	0	1	0	0	20
Born@Shelt	0	0	0	8	0	0	0	0	8
D2D	1	0	0	0	0	0	0	0	1
Dead on Arrival	31	0	14	0	1	1	1	10	58
Owner Requested Euthanasia	45	0	10	2	1	0	0	3	61
Pph	10	0	10	2	0	0	0	0	22
Protective Custody	41	3	3	0	6	0	10	0	63
Quarantine	3	0	4	0	0	0	0	8	15
Safe Hold	3	0	2	0	0	0	0	0	5
Stray	148	32	129	229	19	4	0	13	574
Surrendered by Owner	66	21	63	101	31	1	0	23	306
Transfer	0	0	1	1	0	0	0	0	2
Wildlife	0	0	0	0	80	4	0	61	145
TOTAL	**356**	**58**	**239**	**349**	**138**	**11**	**11**	**118**	**1,280**

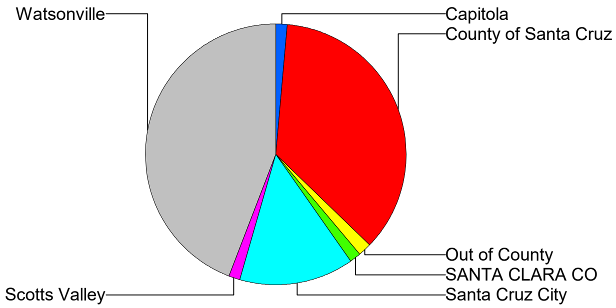
Kennel Statistics Report
Animals That Left Shelter from 06/01/26 to 07/31/26
All Jurisdictions Combined

	DOG	PUPPY	CAT	KITTEN	BIRD	RABBIT	OTHER	**TOTAL**
Adopted	76	58	64	242	40	7	11	498
Died	0	0	1	2	0	0	0	3
Disposal	2	0	15	8	0	0	0	25
Euthanized	24	2	47	50	10	0	1	134
Pph	9	0	9	2	0	0	0	20
Release	0	0	1	0	0	0	0	1
Returned to Owner	126	3	44	3	0	0	2	178
Transferred to Another Shelter	27	12	28	69		2	12	150
TOTAL	**264**	**75**	**209**	**376**	**50**	**9**	**26**	**1,009**

Euthanasia Totals from
6/1/2026 to 7/31/2026
All Jurisdictions Combined

Reason for Euth	DOG	PUPPY	CAT	KITTEN	BIRD	OTHER	Total
	Animal type						
< 8 Weeks	0	0	0	2	0	0	2
Aggressive	5	1	0	1	0	0	7
Bite	2	0	0	0	0	0	2
Fail2Thrv	0	0	0	1	0	0	1
Geriatric	1	0	1	0	0	0	2
Medical	7	1	16	15	2	1	42
Observed Behavior	9	0	0	2	0	0	11
Prewean	0	0	4	3	0	0	7
Ringworm	0	0	19	3	0	0	22
Space	0	0	0	0	7	0	7
Suffering	0	0	1	4	1	0	6
Unsocial	0	0	6	19	0	0	25
Total	24	2	47	50	10	1	134

Monthly Percentage of Euthanasia by Jurisdiction



Capitola	1.5%
County of Santa Cruz	35.8%
Out of County	1.5%
SANTA CLARA CO	1.5%
Santa Cruz City	14.2%
Scotts Valley	1.5%
Watsonville	44.0%
Total:	100.0%

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, 2026 = **243**

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

	DOG	PUPPY	CAT	KITTEN	BIRD	RABBIT	LIVESTOC	OTHER	**Total**
Adoption Return	307	73	145	92	18	10	0	4	**649**
Born@Shelt	48	52	51	231	0	91	0	46	**519**
D2D	21	2	13	1	0	0	0	3	**40**
Evacuation	94	0	205	12	195	16	35	24	**581**
Flood	1	2	2	1	0	0	0	0	**6**
Pph	527	49	504	131	0	0	0	0	**1,211**
Protective Custody	1,571	162	214	71	899	18	43	71	**3,049**
Quarantine	196	6	71	23	1	0	0	108	**405**
Safe Hold	107	14	35	3	5	1	1	135	**301**
Stray	11,397	1,559	9,504	8,695	830	535	76	601	**33,197**
Surrendered by Owner	4,513	1,220	3,896	3,117	1,349	685	90	1,609	**16,479**
Transfer	312	121	78	215	880	5	0	14	**1,625**
Total	**19,094**	**3,260**	**14,718**	**12,592**	**4,177**	**1,361**	**245**	**2,615**	58,062

Animals That Left the Shelter From
All Jurisdictions Combined Beginning 7/1/2015

	DOG	PUPPY	CAT	KITTEN	BIRD	RABBIT	LIVESTOCK	OTHER	**Total**
Adopted	5,165	2,111	4,885	7,691	2,028	434	56	603	**22,973**
Died	17	2	71	86	40	16	1	12	**245**
Disposal*	385	20	1,129	131	121	17	4	136	**1,943**
Euthanized	2,396	160	3,426	1,374	842	128	10	444	**8,780**
Found	1	0	0	0	0	0	0	0	**1**
Missing	3	0	20	5	7	0	0	6	**41**
Pph	329	30	374	87	0	0	0	0	**820**
Returned to Owner	9,061	346	2,483	237	656	85	80	123	**13,071**
Transferred to Another Shelter	1,701	369	2,649	2,480	420	685	73	1,257	**9,634**
Wildlife Relocated	1	1	0	0	0	4	0	2	**8**
Total	**19,059**	**3,039**	**15,037**	**12,091**	**4,114**	**1,369**	**224**	**2,583**	57,516

* Doa intakes and euthansaia 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

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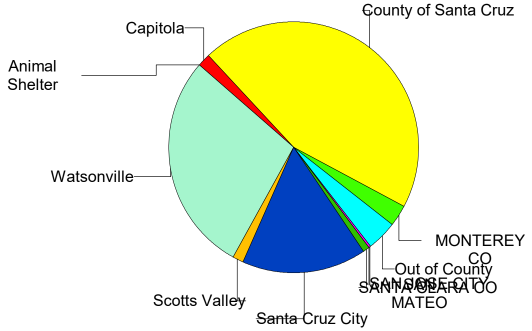

	Animal Shelter	0.0%
	Capitola	1.6%
	County of Santa Cruz	44.7%
	MONTEREY CO	2.8%
	Out of County	3.9%
	SAN JOSE CITY	0.3%
	SAN MATEO	0.0%
	SANTA CLARA CO	0.8%
	Santa Cruz City	16.2%
	Scotts Valley	1.4%
	Watsonville	28.2%
	Total:	100.0%

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

Consent Agenda Item 8

TO	Santa Cruz County Animal Shelter Board of Directors
FROM:	Amber Rowland, General Manager
DATE:	August 10, 2026
SUBJECT:	Financial Reports for June and July 2026

Recommendation:

Review and approve Financial Report as presented for June and July 2026.

Discussion:

The fiscal year (FY) 2025-26 financial report for June 2026 reflects total revenues of $253,550 and expenditures of $756,576.

Total FY 2025-26 revenues of $8,352,373 were above budgeted revenues by $180,447 and represented 102.21% of a potential 100%. Total FY 2025-26 expenditures of $6,292,495 were $593,614 less than budgeted expenditures and represented 91.38% of a potential 100%.

Licensing revenue for FY 2025-26 was $224,577, representing 97.17% of a potential 100%. FY 2024-25 licensing revenue was $233,058.

The financial report for July 2026, the first month of our new fiscal year (2026-27), reflects total revenues of $38,466 and expenditures of $336,658. Current total revenues are 0.59% of a potential 9%. Current total expenditures are 4.83% of a potential 9%.

Licensing revenue YTD is $5,692. At this point in FY 2025-26 licensing revenue was $5,116 and in 2024-25 it was $4,607.

Santa Cruz County Animal Services Authority
Financial Summary for Fiscal Year 2025 - 2026
For Months Ending June 30, 2026

Revenues:	**2025-2026 Final Budget**	**2025-2026 Adj Budget**	**2025-2026 Est/Actuals**	**2025-2026 YTD Actuals**	**YTD Remaining**	**2024-2025 YTD Actuals**
SALES TAX	$0	$0	$0	$0	$0	$0
INTEREST	$110,000	$110,000	$115,000	$121,315	($6,315)	$106,866
RENTS & CONCESSIONS	$250	$250	$87	$87	($0)	$114
RENTAL DEPOSIT/FORFEIT REVENUE	$200	$200	$110	$120	($10)	$460
HUMANE SERVICES	$130,000	$130,000	$104,000	$127,950	($23,950)	$123,799
ADMINISTRATIVE SERVICES	$3,000	$3,000	$1,800	$1,944	($144)	$2,527
COST RECOVERY-OTHER	$5,000	$5,000	$4,500	$4,344	$156	$5,824
MEMBER CONTRIBUTION	$4,660,226	$4,660,226	$4,660,226	$4,660,226	$0	$4,236,569
CHARGES FOR CURRENT SERVICES	$0	$0	$75	$75	$0	$0
ADMIN FINE FEES	$1,500	$1,500	$2,500	$3,180	($680)	$2,051
GRANT SERVICES-NON INTERGOV	$75,000	$75,000	$80,000	$97,192	($17,192)	$54,105
ANIMAL MICROCHIP FEES	$5,000	$5,000	$2,600	$2,892	($292)	$3,642
ANIMAL RABIES FEES	$5,000	$5,000	$4,500	$5,135	($635)	$5,287
ANIMAL SPAY&NEUTER FEES	$160,000	$160,000	$90,000	$95,451	($5,451)	$139,521
SALES-OTHER-TAXABLE	$40,000	$40,000	$17,000	$16,598	$402	$56,722
CASH OVERAGES	$0	$0	$5	$2	$3	$35
CONTRIBUTIONS and DONATIONS	$700,000	$2,543,750	$840,000	$2,763,515	($1,923,515)	$933,827
NSF CHECKS	$0	$0	($100)	($88)	($12)	($54)
OTHER REVENUE	$20,000	$18,000	$18,000	$19,819	($1,819)	$20,011
LICENSES - CAPITOLA	$6,000	$6,000	$6,000	$6,531	($531)	$6,438
LICENSES - SANTA CRUZ	$60,000	$60,000	$48,000	$50,313	($2,313)	$49,674
LICENSES- SCOTTS VALLEY	$12,000	$12,000	$11,000	$11,147	($147)	$11,692
LICENSES- COUNTY	$130,000	$130,000	$122,000	$131,889	($9,889)	$138,028
LICENSES- WATSONVILLE	$25,000	$25,000	$22,000	$24,697	($2,697)	$27,226
TOTAL REVENUES:	**$6,148,176**	**$7,989,926**	**$6,149,303**	**$8,144,334**	**($1,995,031)**	**$5,924,403**
Less Expenditures:						
Salaries and Benefits	$4,285,780	$4,285,780	$4,019,458	$4,169,526	($150,068)	$3,926,707
Services and Supplies	$1,925,977	$1,966,260	$1,805,422	$1,876,990	($71,568)	$1,814,264
Other Uses	$144,339	$144,339	$107,539	$139,827	($32,288)	$91,637
Fixed Assets	$78,200	$125,000	$148,500	$0	$148,500	$15,150
Operating Transfers Out	$106,152	$106,152	$106,152	$106,152	$0	$105,010
Intrafund Transfer	$0	$0	$0	$0	$0	$0
TOTAL EXPENDITURES:	**$6,540,448**	**$6,627,531**	**$6,187,071**	**$6,292,495**	**($105,424)**	**$5,952,768**
Plus Contingency:	$258,578	$258,578	$0	$0	($0)	$0
TOTAL EXPENDITURES INCUDING CONTINGENCY:	**$6,799,026**	**$6,886,109**	**$6,187,071**	**$6,292,495**	**($105,424)**	**$5,952,768**
NET REVENUES OVER (UNDER) EXPENDITURES	**($650,850)**	**$1,103,817**	**($37,768)**	**$1,851,839**	**($1,889,607)**	**($28,364)**
BEGINNING FUND BALANCE - UNDESIGNATED	$989,726	$989,726	$989,726	$989,726	$989,726	$989,726
(unaudited ending balance from 6/30/26)						
ENDING FUND BALANCE - UNDESIGNATED	$338,876	$2,093,543	$951,958	$2,841,565	($899,881)	$961,362

ANIMAL LICENSE DETAIL	**2025-26 YTD Actuals**	**2024-25 YTD Actuals**	**PY COMPARISON**
LICENSES - CAPITOLA	$6,531	$6,438	$93
LICENSES - SANTA CRUZ	$50,313	$49,674	$640
LICENSES- SCOTTS VALLEY	$11,147	$11,692	($545)
LICENSES- COUNTY	$131,889	$138,028	($6,140)
LICENSES- WATSONVILLE	$24,697	$27,226	($2,529)

* Fund Balance Assigned for B. Jean Donation - balance as of 6/30/26 is $410,960 (Unaudited)
* Fund Balance Assigned for Ruth P Staff Trust - balance as of 6/30/26 is $1,843,750 (Unaudited)
* Fund Balance - Non spendable for change fund/petty cash - balance as of 6/30/26 is $1,500 (Unaudited)

As of 6/30/2026 from Finance Enterprise
SC CO ANIMAL SERVICES AUTHORITY
Organization: 70 28

SANTA CRUZ COUNTY ANIMAL SERVICES AUTHORITY FINANCIAL REPORT
2025-2026

Pos + = UP
Neg ( ) = DOWN

Acct	Acct Title	25/26 Final Budget	25/26 Adj. Budget	25/26 Est./Actuals	May Actuals	June Actuals	25/26 YTD Actuals	YTD Remaining	100% Percentage of CY Budget Actualized	100% Percentage of PY EA's Actualized	24/25 YTDActuals	COMPARE THRU JUNE PY ACTUALS	June Actuals	24/25 Est./Actuals
51000	SALARIES & BENF	**$4,285,780**	**$4,285,780**	**$4,019,458**	$289,107	$440,508	**$4,169,526**	($150,068)	97.29%	98.35%	**$3,926,707**	$242,819	$357,461	**$3,992,419**
61000	SERVICES & SUPL	**$1,925,977**	**$1,966,260**	**$1,805,422**	$145,591	$256,895	**$1,876,990**	($71,568)	95.46%	100.72%	**$1,814,264**	$62,727	$178,631	**$1,801,375**
70000	OTHER CHARGES	**$144,339**	**$144,339**	**$107,539**	$0	$59,173	**$139,827**	($32,288)	96.87%	100.00%	**$91,637**	$48,190	$0	**$91,637**
80000	FIXED ASSETS	**$78,200**	**$125,000**	**$148,500**	$0	$0	**$0**	$148,500	0.00%	50.25%	**$15,150**	($15,150)	$0	**$30,150**
90000	OTHER FINANCING USES	**$106,152**	**$106,152**	**$106,152**	$0		**$106,152**	$0	100.00%	99.91%	**$105,010**	$1,142		**$105,101**
98700	CONTINGENCIES	**$258,578**	**$258,578**	**$0**	$0	$0	**$0**	$0	0.00%	#DIV/0!	**$0**	$0	$0	**$0**
51000-98700	TOTAL EXPENDITURES	**$6,799,026**	**$6,886,109**	**$6,187,071**	**$434,698**	**$756,576**	**$6,292,495**	**($105,424)**	91.38%	98.87%	**$5,952,768**	$339,727	**$536,091**	**$6,020,682**
40100-42500	TOTAL REVENUES	**$6,328,176**	**$8,171,926**	**$6,349,303**	**$197,424**	**$253,550**	**$8,352,373**	**($2,003,070)**	102.21%	100.85%	**$6,108,592**	$2,243,781	**$169,555**	**$6,057,056**
	NET COST	**$470,850**	**($1,285,817)**	**($162,232)**	**($237,274)**	**($503,026)**	**($2,059,878)**	**$1,897,646**	**160.20%**	**428.40%**	**$155,825**	**$1,904,053**	**($366,537)**	**$36,374**
51000	REGULAR PAY-PER	**2,462,011**	**2,462,011**	**2,178,635**	$174,733	$247,962	**$2,284,826**	($106,191)	92.80%	98.43%	**$2,194,094**	$90,732	$206,783	**$2,228,992**
51005	OVERTIME PAY-PE	**20,000**	**20,000**	**11,439**	$621	$1,718	**$12,151**	($712)	60.75%	112.87%	**$13,792**	($1,641)	$2,898	**$12,219**
51010	REGULAR PAY-EXT	**150,000**	**150,000**	**184,944**	$17,798	$28,854	**$195,088**	($10,144)	130.06%	94.87%	**$94,946**	$100,142	$7,935	**$100,084**
51040	DIFFERENTIAL PAY	**38,000**	**38,000**	**44,541**	$3,797	$5,736	**$46,642**	($2,101)	122.74%	100.17%	**$36,321**	$10,321	$3,834	**$36,258**
52010	OASDI-SOCIAL SE	**181,858**	**181,858**	**181,169**	$14,884	$21,337	**$187,233**	($6,064)	102.96%	99.50%	**$172,466**	$14,767	$16,666	**$173,327**
52015	RETIREMENT	**691,879**	**691,879**	**636,413**	$54,334	$73,560	**$665,653**	($29,240)	96.21%	98.85%	**$654,328**	$11,325	$64,106	**$661,927**
53010	EMPLOYEE INSURA	**612,366**	**612,366**	**649,348**	$22,941	$61,342	**$644,964**	$4,384	105.32%	96.91%	**$653,556**	($8,592)	$55,237	**$674,407**
53015	UNEMPLOYMENT IN	**2,839**	**2,839**	**4,144**	$0	$0	**$4,144**	$0	145.96%	100.00%	**$6,435**	($2,291)	$0	**$6,435**
54010	WORKERS COMPENS	**126,827**	**126,827**	**126,827**	$0	$0	**$126,827**	($0)	100.00%	100.00%	**$98,770**	$28,057	$0	**$98,770**
55021	OTHER BENEFITS MISC	**0**	**0**	**1,998**			**$1,998**	($0)	#DIV/0!	#DIV/0!	**$1,998**	($0)		**$0**
51000	SALARIES & BENF	**$4,285,780**	**$4,285,780**	**$4,019,458**	**$289,107**	**$440,508**	**$4,169,526**	**($150,068)**	**97.29%**	**98.35%**	**$3,926,707**	**$242,819**	**$357,461**	**$3,992,419**
61115	POLICE SAFETY EQUIPMENT	**0**	**0**	**7,349**	$0	$0	**$7,349**	$0	#DIV/0!	#DIV/0!	**$0**	$7,349	$0	**$0**
61125	UNIFORM REPLACEMENT	**3,500**	**3,500**	**3,500**	$0	$1,514	**$4,149**	($649)	118.53%	100.01%	**$4,750**	($602)	$0	**$4,750**
61215	RADIO SERVICES	**2,000**	**2,000**	**0**	$0	$0	**$0**	$0	0.00%	#DIV/0!	**$0**	$0	$0	**$0**
61222	TELECOM SERVICES	**26,784**	**26,784**	**48,000**	$3,867	$21,931	**$57,849**	($9,849)	215.98%	126.17%	**$50,467**	$7,383	$16,823	**$40,000**
61310	FOOD	**65,000**	**65,000**	**52,000**	$3,391	$7,730	**$54,155**	($2,155)	83.32%	102.59%	**$61,552**	($7,397)	$10,671	**$60,000**
61412	JANITORIAL SERVICES	**11,500**	**11,500**	**12,300**	$1,025	$2,050	**$12,300**	$0	106.96%	91.30%	**$10,500**	$1,800	$1,750	**$11,500**
61525	LIABILITY INSURANCE	**100,000**	**100,000**	**95,925**	$0	$100	**$96,025**	($100)	96.03%	100.31%	**$75,788**	$20,237	$650	**$75,551**
61535	OTHER INSURANCE	**50,218**	**50,218**	**50,218**	$0	$0	**$50,218**	$0	100.00%	100.00%	**$39,937**	$10,281	$0	**$39,937**
61720	MAINT-MOBILE EQUIPMENT-SERV	**30,000**	**30,000**	**25,000**	$6,425	$3,073	**$23,134**	$1,866	77.11%	97.69%	**$31,260**	($8,126)	$795	**$32,000**
61725	MAINT-OFFICE EQUIPMENT	**2,500**	**2,500**	**3,000**	$0	$1,044	**$3,884**	($884)	155.35%	104.33%	**$2,608**	$1,276	$668	**$2,500**
61730	MAINT-OTHER EQUIP-SVCS	**10,000**	**48,313**	**31,000**	$774	$331	**$28,052**	$2,948	58.06%	87.98%	**$8,798**	$19,254	$260	**$10,000**
61731	MAINT-OTHER EQUIP-SUP	**1,500**	**1,500**	**0**	$0	$0	**$0**	$0	0.00%	#DIV/0!	**$0**	$0	$0	**$0**
61835	FACILITIES MAINT	**5,000**	**5,000**	**5,000**	$0	$0	**$0**	$5,000	0.00%	0.00%	**$0**	$0	$0	**$5,000**
61846	MAINT-STRUCT/IMPS/GRDS-OTHER-SUPPLIES	**5,000**	**9,370**	**0**	$0	$0	**$0**	$0	0.00%	88.64%	**$4,432**	($4,432)	$0	**$5,000**
61848	MAINT STRUCT IM	**30,000**	**30,000**	**15,000**	$1,360	$0	**$13,295**	$1,705	44.32%	88.19%	**$44,096**	($30,801)	$1,856	**$50,000**
61920	MEDICAL, DENTAL & LAB SUPPLIES	**0**	**0**	**0**	$0	$0	**$0**	$0	#DIV/0!	#DIV/0!	**$0**	$0	$0	**$0**
61922	OTHER MEDICAL MATERIALS	**185,000**	**185,000**	**155,000**	$11,238	$20,284	**$160,224**	($5,224)	86.61%	100.69%	**$161,110**	($886)	$19,605	**$160,000**
62020	MEMBERSHIPS	**3,000**	**3,000**	**3,112**	$200	$0	**$3,112**	$0	103.73%	101.43%	**$4,057**	($945)	$150	**$4,000**
62111	MISCELLANEOUS EXPENSES	**18,000**	**18,000**	**23,500**	$1,088	$26	**$22,858**	$642	126.99%	97.00%	**$19,399**	$3,459	$86	**$20,000**
62112	CASH SHORTAGES	**50**	**50**	**169**	$0	$1	**$170**	($1)	340.00%	70.20%	**$35**	$135	$1	**$50**
62210	DUPLICATING SVCS.	**5,000**	**5,000**	**5,500**	$1,113	$0	**$4,579**	$921	91.57%	90.86%	**$4,543**	$36	$0	**$5,000**
62217	MISC NONINVENTORIABLE ITEMS EXPENSE	**0**	**0**	**0**	$0	$0	**$0**	$0	#DIV/0!	99.95%	**$246**	($246)	$0	**$246**
62219	PC SOFTWARE PURCHASES	**12,000**	**12,000**	**12,673**	$2,940	$0	**$12,673**	($0)	105.61%	81.55%	**$9,786**	$2,887	$0	**$12,000**
62221	POSTAGE	**8,000**	**8,000**	**12,000**	$794	$1,461	**$12,475**	($475)	155.93%	103.01%	**$8,241**	$4,234	$1,157	**$8,000**
62222	SUBSCRIPTIONS/PERIODICALS	**500**	**500**	**0**	$0	$0	**$0**	$0	0.00%	0.00%	**$0**	$0	$0	**$500**
62223	SUPPLIES	**120,000**	**120,000**	**127,000**	$6,053	$14,441	**$125,571**	$1,429	104.64%	100.69%	**$125,868**	($296)	$16,066	**$125,000**
62225	NON-PC SOFTWARE	**0**	**0**	**240**	$0	$0	**$240**	$0	#DIV/0!	#DIV/0!	**$0**	$240	$0	**$0**
62226	INVENTORIABLE ITEMS	**31,120**	**38,720**	**10,000**	$0	$0	**$7,557**	$2,443	19.52%	57.58%	**$8,061**	($504)	$0	**$14,000**
62230	ISD-HCM SOFTWARE SUBSCRIPTION	**0**	**0**	**0**	$0	$0	**$0**	$0	#DIV/0!	#DIV/0!	**$0**	$0	$0	**$0**
62301	ACCOUNTING & AUDITING	**19,000**	**19,000**	**22,026**	$0	$3,750	**$25,776**	($3,750)	135.66%	103.24%	**$20,648**	$5,128	$3,500	**$20,000**
62310	BANKING SERVICES	**20,000**	**20,000**	**15,000**	$1,028	$2,254	**$14,864**	$136	74.32%	98.90%	**$19,780**	($4,916)	$1,220	**$20,000**
62316	COMPUTER PROF SVCS	**0**	**0**	**0**	$0	$0	**$0**	$0	#DIV/0!	#DIV/0!	**$0**	$0	$0	**0**
62311	CONSULT/MGT/PC SVCE.	**37,000**	**37,000**	**38,000**	$121	$125	**$37,342**	$658	100.92%	99.85%	**$37,945**	($603)	$251	**$38,000**
62318	COUNTY COUNSEL	**0**	**0**	**0**	$0	$0	**$0**	$0	#DIV/0!	#DIV/0!	**$0**	$0	$0	**$0**
62324	DATA PROCESSING	**72,540**	**72,540**	**87,000**	$35,100	$40,242	**$118,632**	($31,632)	163.54%	88.89%	**$74,112**	$44,520	$0	**$83,376**
62330	DPW SERVICES - GENERAL MONEY	**0**	**0**	**0**	$0	$0	**$0**	$0	#DIV/0!	#DIV/0!	**$0**	$0	$0	**$0**
62360	LEGAL SERVICES	**40,000**	**40,000**	**50,000**	$5,294	$8,050	**$50,864**	($864)	127.16%	96.21%	**$50,029**	$835	$8,460	**$52,000**
62381	PROF & SPECIAL	**150,000**	**150,000**	**165,000**	$18,943	$40,261	**$189,646**	($24,646)	126.43%	109.74%	**$142,667**	$46,979	$16,644	**$130,000**
62390	REHABILITATION EXPENSE	**0**	**0**	**0**	$0	$25	**$25**	($25)	#DIV/0!	#DIV/0!	**$0**	$25	$0	**$0**
62399	VETERINARIAN SERVICES	**400,000**	**390,000**	**255,000**	$9,473	$65,253	**$261,712**	($6,712)	67.11%	102.28%	**$322,183**	($60,470)	$37,159	**$315,000**
62500	EQUIPMENT RENTS & LEASES-	**0**	**0**	**0**	$0	$0	**$0**	$0	#DIV/0!	#DIV/0!	**$0**	$0	$0	**$0**
62610	RENTS & LEASES	**265,665**	**265,665**	**265,665**	$5,497	$0	**$263,639**	$2,026	99.24%	98.93%	**$262,811**	$827	$0	**$265,665**

As of 6/30/2026 from Finance Enterprise
SC CO ANIMAL SERVICES AUTHORITY
Organization: 70 28

SANTA CRUZ COUNTY ANIMAL SERVICES AUTHORITY FINANCIAL REPORT
2025-2026

Pos + = UP
Neg ( ) = DOWN

Acct	Acct Title	25/26 Final Budget	25/26 Adj. Budget	25/26 Est./Actuals	May Actuals	June Actuals	25/26 YTD Actuals	YTD Remaining	100% Percentage of CY Budget Actualized	100% Percentage of PY EA's Actualized	24/25 YTDActuals	COMPARE THRU JUNE PY ACTUALS	June Actuals	24/25 Est./Actuals
62710	FIELD EQUIPMENT	2,000	2,000	2,000	$0	$351	$1,055	$945	52.74%	190.40%	$453	$602	$216	$238
62715	SMALL TOOLS & INSTRUMENTS	1,000	1,000	1,400	$0	$0	$1,262	$138	126.21%	99.44%	$87	$1,176	$0	$87
62801	ADVERTISING & PROMOTION	2,000	2,000	1,345	$1,020	$730	$2,075	($730)	103.75%	100.00%	$1,620	$455	$0	$1,620
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	24,000	24,000	26,000	$832	$3,353	$26,220	($220)	109.25%	81.01%	$16,201	$10,019	$2,060	$20,000
62857	SPECIAL MISC EXP-SUPPLIES	500	500	0	$0	$0	$0	$0	0.00%	99.68%	$82	($82)	$0	$82
62890	SUBSCRIPTIONS/BOOKS	500	500	1,500	$0	$0	$1,427	$73	285.49%	97.11%	$486	$942	$0	$500
62893	TOWING	500	500	500	$0	$0	$423	$77	84.60%	100.00%	$1,003	($580)	$0	$1,003
62910	AIR FARE	1,000	1,000	0	$0	$0	$0	$0	0.00%	#DIV/0!	$0	$0	$0	$0
62914	TRAVEL-EDUCATION	2,500	2,500	100	$0	$156	$226	($126)	9.03%	104.73%	$543	($317)	$25	$518
62920	GAS, OIL, FUEL	25,000	25,000	18,000	$2,665	$2,050	$19,561	($1,561)	78.24%	98.60%	$17,747	$1,814	$3,440	$18,000
62922	TRAVEL-LODGING	1,500	1,500	0	$0	$0	$0	($0)	0.00%	#DIV/0!	$0	$0	$0	$0
62924	TRAVEL-MEALS	1,000	1,000	0	$0	$0	$0	($0)	0.00%	#DIV/0!	$0	$0	$0	$0
62926	TRAVEL-MILEAGE	500	500	0	$0	$0	$0	$0	0.00%	100.33%	$120	($120)	$0	$120
62928	TRAVEL-OTHER	100	100	100	$0	$9	$44	$56	43.75%	18.25%	$18	$26	$0	$100
62930	REGISTRATIONS	2,000	2,000	2,300	$0	$25	$2,109	$191	105.45%	123.39%	$2,507	($398)	$475	$2,032
62933	SERVICE CENTER	1,000	1,000	1,000	$240	$322	$1,462	($462)	146.23%	133.15%	$2,663	($1,201)	$366	$2,000
62938	SERV CTR POOL VEH CHARGES	1,000	1,000	1,000	$0	$525	$525	$475	52.50%	94.36%	$944	($419)	$0	$1,000
62940	TRAVEL ADVANCES	0	0	0	$0	$0	$0	$0	#DIV/0!	#DIV/0!	$0	$0	$0	$0
63074	UTILITIES	130,000	130,000	155,000	$25,112	$15,426	$158,233	($3,233)	121.72%	113.16%	$164,081	($5,848)	$34,277	145,000
74230	PRINCIPAL ON LEASE PUCHASES	0	0	0	$0	$0	$0	$0	#DIV/0!	#DIV/0!	$0	$0	$0	0
61000	SERVICES & SUPPLIES	$1,925,977	$1,966,260	$1,805,422	$145,591	$256,895	$1,876,990	($71,568)	95.46%	100.72%	$1,814,264	$305,545	$178,631	$1,801,375
75232	CONTRIBUTIONS TO OTHER FUNDS-OTHER	$36,800	$36,800	$0	$0	$32,288	$32,288	($32,288)	87.74%	#DIV/0!	$0	$0	$0	$0
75315	COUNTY OVERHEAD (see 3550)	$107,539	$107,539	$107,539	$0	$26,885	$107,539	$0	100.00%	100.00%	$91,637	$0	$0	$91,637
700000	OTHER CHARGES	$144,339	$144,339	$107,539	$0	$59,173	$139,827	($32,288)	96.87%	100.00%	$91,637	$48,190	$0	$91,637
86110	BUILDINGS AND IMPROVEMENTS	($36,800)	$0	$33,500	$0	$0	$0	$33,500	#DIV/0!	#DIV/0!	$0	$0	$0	$0
86204	EQUIPMENT	$15,000	$15,000	$0	$0	$0	$0	$0	0.00%	50.25%	$15,150	($15,150)		$30,150
86208	MEDICAL EQUIPMENT	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	#DIV/0!	$0	$0	$0	$0
86209	MOBILE EQUIPMENT	$100,000	$110,000	$115,000	$0	$0	$0	$115,000	0.00%	#DIV/0!	$0	$0	$0	$0
86210	OFFICE EQUIPMENT	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	#DIV/0!	$0	$0	$0	$0
80000	FIXED ASSETS	$78,200	$125,000	$148,500	$0	$0	$0	$148,500	0.00%	50.25%	$15,150	($15,150)	$0	$30,150
90000	OPERATING TRSF OUT	$106,152	$106,152	$106,152	$0	$0	$106,152	$0	100.00%	99.91%	$105,010	$1,142	$0	$105,101
90000	OTHER FINANCING USES	$106,152	$106,152	$106,152	$0	$0	$106,152	$0	100.00%	99.91%	$105,010	$1,142	$0	$105,101
95390	REPAIR & MAINTENANCE	$0	$0	$0	$0		$0	$0	#DIV/0!	#DIV/0!	$0	$0	$0	$0
95000	INTRAFUND TRANSFERS	$0	$0	$0	$0		$0	$0	#DIV/0!	#DIV/0!	$0	$0	$0	$0
98700	APPROP FOR CONTINGENCIES	$258,578	$258,578	$0	$0	$0	$0	($0)	0.00%	#DIV/0!	$0	$0	$0	$0
98700	CONTINGENCIES	$258,578	$258,578	$0	$0	$0	$0	($0)	0.00%	#DIV/0!	$0	$0	$0	$0
40100	PROPERTY TAXES	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	#DIV/0!	$0	$0	$0	$0
40171	SALES TAX	$0	$0	$0	$0	$0	$0	$0	#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	$110,000	$110,000	$115,000	$15,127	$13,608	$121,315	($6,315)	110.29%	97.15%	$106,866	$14,449	$7,122	$110,000
40440	RENTS & CONCESS	$250	$250	$87	$32	$0	$87	($0)	34.99%	66.94%	$114	($26)	$0	$170
40441	RENTAL DEPOSIT/FORFEIT REVENUE	$200	$200	$110	$0	$10	$120	($10)	60.00%	164.29%	$460	($340)	$180	$280
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	#DIV/0!	#DIV/0!	$0	$0	$0	$0
40984	STATE-OTHER	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	#DIV/0!	$0	$0	$0	$0
41093	FED-FEMA	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	#DIV/0!	$0	$0	$0	$0
41096	INTERGOVERMENTAL REV	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	#DIV/0!	$0	$0	$0	$0
41148	FED-CARES ACT CRF FUNDING	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	#DIV/0!	$0	$0	$0	$0
41510	HUMANE SERVICES	$130,000	$130,000	$104,000	$10,155	$31,746	$127,950	($23,950)	98.42%	103.17%	$123,799	$4,152	$24,674	$120,000
41800	CARE IN COUNTY INSTITUTIONS	$0	$0	$0	$0	$0	$0	$0	#DIV/0!	#DIV/0!	$0	$0	$0	$0
41880	ADOPTION FEES	$180,000	$180,000	$200,000	$7,919	$31,306	$208,039	($8,039)	115.58%	108.35%	$184,189	$23,850	$27,509	$170,000
42010	ADMINISTRATIVE SERVICES	$3,000	$3,000	$1,800	$76	$300	$1,944	($144)	64.80%	101.08%	$2,527	($583)	$340	$2,500
42022	COST RECOVERY-OTHER	$5,000	$5,000	$4,500	$137	$333	$4,344	$156	86.87%	97.07%	$5,824	($1,480)	$425	$6,000

SANTA CRUZ COUNTY ANIMAL SERVICES AUTHORITY FINANCIAL REPORT
2025-2026

As of 6/30/2026 from Finance Enterprise
SC CO ANIMAL SERVICES AUTHORITY
Organization: 70 28

Pos + = UP
Neg ( ) = DOWN

Acct	Acct Title	25/26 Final Budget	25/26 Adj. Budget	25/26 Est./Actuals	May Actuals	June Actuals	25/26 YTD Actuals	YTD Remaining	100% Percentage of CY Budget Actualized	100% Percentage of PY EA's Actualized	24/25 YTDActuals	COMPARE THRU JUNE PY ACTUALS	June Actuals	24/25 Est./Actuals
42044	MEMBER CONTRIBUTION	**$4,660,226**	**$4,660,226**	**$4,660,226**	$98,937	$0	**$4,660,226**	($0)	100.00%	100.00%	**$4,236,569**	$423,657	$0	**$4,236,569**
42047	OTHER CHARGES CURRRENT SERVICES	**$0**	**$0**	**$75**	$0	$0	**$75**	($0)	#DIV/0!	#DIV/0!	**$0**	$75	$0	**$0**
42073	ADMINISTRATIVE FINE FEES	**$1,500**	**$1,500**	**$2,500**	$350	$680	**$3,180**	($680)	212.00%	100.00%	**$2,051**	$1,129	$0	**$2,051**
42074	GRANT SERVICES-NON INTERGOV	**$75,000**	**$75,000**	**$80,000**	$0	$27,477	**$97,192**	($17,192)	129.59%	135.26%	**$54,105**	$43,087	$17,000	**$40,000**
42202	ENDOWMENT CARE	**$0**	**$0**	**$0**	$0	$0	**$0**	$0	#DIV/0!	#DIV/0!	**$0**	$0	$0	**$0**
42205	ANIMAL MICROCHIP FEES	**$5,000**	**$5,000**	**$2,600**	$330	$390	**$2,892**	($292)	57.83%	104.06%	**$3,642**	($751)	$465	**$3,500**
42206	ANIMAL RABIES FEES	**$5,000**	**$5,000**	**$4,500**	$525	$845	**$5,135**	($635)	102.70%	105.74%	**$5,287**	($152)	$645	**$5,000**
42207	ANIMAL SPAY&NEUTER FEES	**$160,000**	**$160,000**	**$90,000**	$3,103	$17,393	**$95,451**	($5,451)	59.66%	87.20%	**$139,521**	($44,070)	$12,880	**$160,000**
42234	SALES-OTHER-TAXABLE	**$40,000**	**$40,000**	**$17,000**	$1,269	$1,047	**$16,598**	$402	41.50%	99.51%	**$56,722**	($40,124)	$646	**$57,000**
42362	CASH OVERAGES	**$0**	**$0**	**$5**	$0	$0	**$2**	$3	#DIV/0!	#DIV/0!	**$35**	($33)	$0	**$0**
42372	CONTRIBUTIONS AND DONATIONS	**$700,000**	**$2,543,750**	**$840,000**	$39,514	$93,278	**$2,763,515**	($1,923,515)	108.64%	104.92%	**$933,827**	$1,829,688	$51,449	**$890,000**
42375	INSURANCE PROCEEDS	**$0**	**$0**	**$0**	$0	$0	**$0**	$0	#DIV/0!	#DIV/0!	**$0**	$0	$0	**$0**
42380	NSF CHECKS	**$0**	**$0**	**($100)**	$0	$0	**($88)**	($12)	#DIV/0!	100.00%	**($54)**	($34)	$0	**($54)**
42381	NSF CHECKS-RETURNED CHECK	**$0**	**$0**	**$0**	$0	$0	**$0**	$0	#DIV/0!	100.00%	**$40**	($40)	$0	**$40**
42384	OTHER REVENUE	**$20,000**	**$20,000**	**$18,000**	$1,932	$2,877	**$19,819**	($1,819)	99.10%	100.06%	**$20,011**	($192)	$2,595	**$20,000**
42390	UNCLAIMED MONEY-ESCHEATED	**$0**	**$0**	**$0**	$0	$0	**$0**	$0	#DIV/0!	#DIV/0!	**$0**	$0	$0	**$0**
42500	BOND PROCEEDS	**$0**	**$0**	**$0**	$0	$0	**$0**	$0	#DIV/0!	#DIV/0!	**$0**	$0	$0	**$0**
42981	LICENSES - CAPITOLA	**$6,000**	**$6,000**	**$6,000**	$622	$854	**$6,531**	($531)	108.85%	107.30%	**$6,438**	$93	$665	**$6,000**
42982	LICENSES - SANTA CRUZ	**$60,000**	**$60,000**	**$48,000**	$3,969	$6,046	**$50,313**	($2,313)	83.86%	95.53%	**$49,674**	$640	$4,914	**$52,000**
42983	LICENSES- SCOTTS VALLEY	**$12,000**	**$12,000**	**$11,000**	$832	$1,425	**$11,147**	($147)	92.89%	97.43%	**$11,692**	($545)	$1,120	**$12,000**
42984	LICENSES- COUNTY	**$130,000**	**$130,000**	**$122,000**	$10,384	$19,863	**$131,889**	($9,889)	101.45%	98.59%	**$138,028**	($6,140)	$13,362	**$140,000**
42986	LICENSES- WATSONVILLE	**$25,000**	**$25,000**	**$22,000**	$2,210	$4,071	**$24,697**	($2,697)	98.79%	113.44%	**$27,226**	($2,529)	$3,563	**$24,000**
40100-42500	REVENUES	**$6,328,176**	**$8,171,926**	**$6,349,303**	**$197,424**	**$253,550**	**$8,352,373**	**($2,003,070)**	**102.21%**	**100.85%**	**$6,108,592**	**$2,243,781**	**$169,555**	**$6,057,056**

As of 7/31/26 from Finance Enterprise
SC CO ANIMAL SERVICES AUTHORITY
Organization: 70 28

SANTA CRUZ COUNTY ANIMAL SERVICES AUTHORITY FINANCIAL REPORT
2026-2027

Pos + = UP
Neg ( ) = DOWN

Acct	Acct Title	26/27 Final Budget	26/27 Adj. Budget	26/27 Est./Actuals	July Actuals	26/27 YTD Actuals	YTD Remaining	9% Percentage of CY Budget Actualized	9% Percentage of PY EA's Actualized	25/26 YTDActuals	COMPARE THRU JULY PY ACTUALS	July Actuals	25/26 Est./Actuals
51000	SALARIES & BENF	$4,456,707	$4,456,707	$4,456,707	$210,556	$211,076	$4,245,631	4.74%	4.85%	$194,963	$16,112	$194,963	$4,019,458
61000	SERVICES & SUPL	$1,962,141	$1,962,141	$1,962,141	$126,102	$126,102	$1,836,039	6.43%	6.49%	$117,233	$8,869	$117,233	$1,805,422
70000	OTHER CHARGES	$39,477	$39,477	$39,477	$0	$0	$39,477	0.00%	0.00%	$0	$0	$0	$107,539
80000	FIXED ASSETS	$135,000	$135,000	$135,000	$0	$0	$135,000	0.00%	0.00%	$0	$0	$0	$148,500
90000	OTHER FINANCING USES	$107,214	$107,214	$107,214	$0	$0	$107,214	0.00%	0.00%	$0	$0	$0	$106,152
98700	CONTINGENCIES	$280,230	$280,230	$280,230	$0	$0	$280,230	0.00%	#DIV/0!	$0	$0	$0	$0
51000-98700	TOTAL EXPENDITURES	$6,980,769	$6,980,769	$6,980,769	$336,658	$337,178	$6,643,591	4.83%	5.05%	$312,196	$24,982	$312,196	$6,187,071
40100-42500	TOTAL REVENUES	$6,505,187	$6,505,187	$6,505,187	$38,466	$38,466	$6,466,721	0.59%	1.81%	$114,730	($76,264)	$114,730	$6,349,303
	NET COST	($475,582)	($475,582)	($475,582)	($298,192)	($298,712)	($176,870)	62.81%	-121.72%	($197,466)	($101,246)	$197,466	$162,232
51000	REGULAR PAY-PER	2,530,069	2,530,069	2,530,069	$122,935	$122,935	$2,407,134	4.86%	5.11%	$111,369	$11,566	$111,369	$2,178,635
51005	OVERTIME PAY-PE	20,000	20,000	20,000	$826	$826	$19,174	4.13%	5.74%	$657	$169	$657	$11,439
51010	REGULAR PAY-EXT	165,000	165,000	165,000	$11,229	$11,229	$153,771	6.81%	3.84%	$7,096	$4,133	$7,096	$184,944
51040	DIFFERENTIAL PAY	42,000	42,000	42,000	$2,436	$2,436	$39,564	5.80%	5.08%	$2,264	$171	$2,264	$44,541
52010	OASDI-SOCIAL SE	182,000	182,000	182,000	$10,321	$10,321	$171,679	5.67%	5.05%	$9,142	$1,179	$9,142	$181,169
52015	RETIREMENT	700,000	700,000	700,000	$34,140	$34,140	$665,860	4.88%	5.34%	$33,977	$163	$33,977	$636,413
53010	EMPLOYEE INSURA	655,000	655,000	655,000	$28,669	$28,669	$626,331	4.38%	4.69%	$30,459	($1,789)	$30,459	$649,348
53015	UNEMPLOYMENT IN	4,144	4,144	4,144	$0	$0	$4,144	0.00%	0.00%	$0	$0	$0	$4,144
54010	WORKERS COMPENS	156,496	156,496	156,496	$0	$0	$156,496	0.00%	0.00%	$0	$0	$0	$126,827
55021	OTHER BENEFITS MISC	1,998	1,998	1,998	$520	$520	$1,478	26.01%	0.00%	$0	$520		$1,998
51000	SALARIES & BENF	$4,456,707	$4,456,707	$4,456,707	$211,076	$211,076	$4,245,631	4.74%	4.85%	$194,963	$16,112	$194,963	$4,019,458
61115	POLICE SAFETY EQUIPMENT	0	0	0	$0	$0	$0	#DIV/0!	0.00%	$0	$0	$0	$7,349
61125	UNIFORM REPLACEMENT	3,500	3,500	3,500	$0	$0	$3,500	0.00%	0.00%	$0	$0	$0	$3,500
61215	RADIO SERVICES	0	0	0	$0	$0	$0	#DIV/0!	#DIV/0!	$0	$0	$0	$0
61222	TELECOM SERVICES	23,547	23,547	23,547	($1,686)	($1,686)	$25,233	-7.16%	-8.76%	($4,205)	$2,518	($4,205)	$48,000
61310	FOOD	65,000	65,000	65,000	$180	$180	$64,820	0.28%	-0.02%	($8)	$189	($8)	$52,000
61412	JANITORIAL SERVICES	12,300	12,300	12,300	$0	$0	$12,300	0.00%	0.00%	$0	$0	$0	$12,300
61525	LIABILITY INSURANCE	105,000	105,000	105,000	$105,990	$105,990	($990)	100.94%	100.00%	$95,925	$10,065	$95,925	$95,925
61535	OTHER INSURANCE	0	0	0	$0	$0	$0	#DIV/0!	0.00%	$0	$0	$0	$50,218
61720	MAINT-MOBILE EQUIPMENT-SERV	30,000	30,000	30,000	$224	$224	$29,776	0.75%	0.61%	$151	$73	$151	$25,000
61725	MAINT-OFFICE EQUIPMENT	2,500	2,500	2,500	$0	$0	$2,500	0.00%	0.00%	$0	$0	$0	$3,000
61730	MAINT-OTHER EQUIP-SVCS	25,000	25,000	25,000	$0	$0	$25,000	0.00%	0.00%	$0	$0	$0	$31,000
61731	MAINT-OTHER EQUIP-SUP	1,500	1,500	1,500	$0	$0	$1,500	0.00%	#DIV/0!	$0	$0	$0	$0
61835	FACILITIES MAINT	5,000	5,000	5,000	$0	$0	$5,000	0.00%	0.00%	$0	$0	$0	$5,000
61846	MAINT-STRUCT/IMPS/GRDS-OTHER-SUPPLIES	5,000	5,000	5,000	$0	$0	$5,000	0.00%	#DIV/0!	$0	$0	$0	$0
61848	MAINT STRUCT IM	30,000	30,000	30,000	$0	$0	$30,000	0.00%	-9.56%	($1,433)	$1,433	($1,433)	$15,000
61920	MEDICAL, DENTAL & LAB SUPPLIES	0	0	0	$0	$0	$0	#DIV/0!	#DIV/0!	$0	$0	$0	$0
61922	OTHER MEDICAL MATERIALS	185,000	185,000	185,000	$5,273	$5,273	$179,727	2.85%	5.33%	$8,266	($2,993)	$8,266	$155,000
62020	MEMBERSHIPS	3,000	3,000	3,000	$0	$0	$3,000	0.00%	0.00%	$0	$0	$0	$3,112
62111	MISCELLANEOUS EXPENSES	25,000	25,000	25,000	$0	$0	$25,000	0.00%	0.00%	$0	$0	$0	$23,500
62112	CASH SHORTAGES	50	50	50	$40	$40	$10	80.00%	0.00%	$0	$40	$0	$169
62214	DUPLICATING SVCS.	5,000	5,000	5,000	$142	$142	$4,858	2.83%	0.00%	$0	$142	$0	$5,500
62217	MISC NONINVENTORIABLE ITEMS EXPENSE	0	0	0	$0	$0	$0	#DIV/0!	#DIV/0!	$0	$0	$0	$0
62219	PC SOFTWARE PURCHASES	12,000	12,000	12,000	$0	$0	$12,000	0.00%	0.00%	$0	$0	$0	$12,673
62221	POSTAGE	10,000	10,000	10,000	$258	$258	$9,742	2.58%	0.00%	$0	$258	$0	$12,000
62222	SUBSCRIPTIONS/PERIODICALS	500	500	500	$0	$0	$500	0.00%	#DIV/0!	$0	$0	$0	$0
62223	SUPPLIES	130,000	130,000	130,000	$4,186	$4,186	$125,814	3.22%	3.01%	$3,828	$357	$3,828	$127,000
62225	NON-PC SOFTWARE	0	0	0	$0	$0	$0	#DIV/0!	0.00%	$0	$0	$0	$240
62226	INVENTORIABLE ITEMS	31,120	31,120	31,120	$0	$0	$31,120	0.00%	0.00%	$0	$0	$0	$10,000
62301	ACCOUNTING & AUDITING	27,000	27,000	27,000	$0	$0	$27,000	0.00%	0.00%	$0	$0	$0	$22,026
62310	BANKING SERVICES	18,000	18,000	18,000	$169	$169	$17,831	0.94%	0.92%	$138	$31	$138	$15,000
62316	COMPUTER PROF SVCS	0	0	0	$0	$0	$0	#DIV/0!	#DIV/0!	$0	$0	$0	0
62311	CONSULT/MGT/PC SVCE.	38,000	38,000	38,000	$204	$204	$37,796	0.54%	0.00%	$0	$204	$0	$38,000
62318	COUNTY COUNSEL	0	0	0	$0	$0	$0	#DIV/0!	#DIV/0!	$0	$0	$0	$0
62324	DATA PROCESSING	205,874	205,874	205,874	$0	$0	$205,874	0.00%	0.00%	$0	$0	$0	$87,000
62330	DPW SERVICES - GENERAL MONEY	0	0	0	$0	$0	$0	#DIV/0!	#DIV/0!	$0	$0	$0	$0
62360	LEGAL SERVICES	45,000	45,000	45,000	$0	$0	$45,000	0.00%	0.00%	$0	$0	$0	$50,000
62381	PROF & SPECIAL	150,000	150,000	150,000	$4,815	$4,815	$145,185	3.21%	3.02%	$4,986	($171)	$4,986	$165,000
62399	VETERINARIAN SERVICES	300,000	300,000	300,000	($665)	($665)	$300,665	-0.22%	-0.95%	($2,431)	$1,766	($2,431)	$255,000

As of 7/31/26 from Finance Enterprise
SC CO ANIMAL SERVICES AUTHORITY
Organization: 70 28

SANTA CRUZ COUNTY ANIMAL SERVICES AUTHORITY FINANCIAL REPORT 2026-2027

Pos + = UP
Neg ( ) = DOWN

Acct	Acct Title	26/27 Final Budget	26/27 Adj. Budget	26/27 Est./Actuals	July Actuals	26/27 YTD Actuals	YTD Remaining	9% Percentage of CY Budget Actualized	9% Percentage of PY EA's Actualized	25/26 YTDActuals	COMPARE THRU JULY PY ACTUALS	July Actuals	25/26 Est./Actuals
62500	EQUIPMENT RENTS & LEASES-	**0**	**0**	**0**	$0	**$0**	$0	#DIV/0!	#DIV/0!	**$10,995**	($10,995)	$10,995	**$0**
62610	RENTS & LEASES-	**265,665**	**265,665**	**265,665**	$5,706	**$5,706**	$259,959	2.15%	0.00%	**$0**	$5,706	$0	**$265,665**
62710	FIELD EQUIPMENT	**2,000**	**2,000**	**2,000**	$0	**$0**	$2,000	0.00%	0.00%	**$0**	$0	$0	**$2,000**
62715	SMALL TOOLS & INSTRUMENTS	**1,000**	**1,000**	**1,000**	$0	**$0**	$1,000	0.00%	0.00%	**$0**	$0	$0	**$1,400**
62801	ADVERTISING & PROMOTION	**2,000**	**2,000**	**2,000**	$0	**$0**	$2,000	0.00%	0.00%	**$0**	$0	$0	**$1,345**
62810	S/APP CNTR SRV-PLNT MNT & RPR	**0**	**0**	**0**	$0	**$0**	$0	#DIV/0!	#DIV/0!	**$0**	$0	$0	**$0**
62842	INVENTORY MATERIALS PURCHASED	**24,000**	**24,000**	**24,000**	$0	**$0**	$24,000	0.00%	0.00%	**$0**	$0	$0	**$26,000**
62857	SPECIAL MISC EXP-SUPPLIES	**500**	**500**	**500**	$0	**$0**	$500	0.00%	#DIV/0!	**$0**	$0	$0	**$0**
62890	SUBSCRIPTIONS/BOOKS	**500**	**500**	**500**	$0	**$0**	$500	0.00%	0.00%	**$0**	$0	$0	**$1,500**
62893	TOWING	**500**	**500**	**500**	$0	**$0**	$500	0.00%	0.00%	**$0**	$0	$0	**$500**
62910	AIR FARE	**1,000**	**1,000**	**1,000**	$0	**$0**	$1,000	0.00%	#DIV/0!	**$0**	$0	$0	**$0**
62914	TRAVEL-EDUCATION	**2,500**	**2,500**	**2,500**	$0	**$0**	$2,500	0.00%	0.00%	**$0**	$0	$0	**$100**
62920	GAS, OIL, FUEL	**25,000**	**25,000**	**25,000**	$0	**$0**	$25,000	0.00%	0.00%	**$0**	$0	$0	**$18,000**
62922	TRAVEL-LODGING	**1,500**	**1,500**	**1,500**	$0	**$0**	$1,500	0.00%	#DIV/0!	**$0**	$0	$0	**$0**
62924	TRAVEL-MEALS	**1,000**	**1,000**	**1,000**	$0	**$0**	$1,000	0.00%	#DIV/0!	**$0**	$0	$0	**$0**
62926	TRAVEL-MILEAGE	**500**	**500**	**500**	$0	**$0**	$500	0.00%	#DIV/0!	**$0**	$0	$0	**$0**
62928	TRAVEL-OTHER	**100**	**100**	**100**	$0	**$0**	$100	0.00%	0.00%	**$0**	$0	$0	**$100**
62930	REGISTRATIONS	**2,000**	**2,000**	**2,000**	$0	**$0**	$2,000	0.00%	0.00%	**$0**	$0	$0	**$2,300**
62933	SERVICE CENTER	**3,048**	**3,048**	**3,048**	$0	**$0**	$3,048	0.00%	-18.32%	**($183)**	$183	($183)	**$1,000**
62938	SERV CTR POOL VEH CHARGES	**437**	**437**	**437**	$0	**$0**	$437	0.00%	0.00%	**$0**	$0	$0	**$1,000**
62940	TRAVEL ADVANCES	**0**	**0**	**0**	$0	**$0**	$0	#DIV/0!	#DIV/0!	**$0**	$0	$0	**$0**
63074	UTILITIES	**135,000**	**135,000**	**135,000**	$1,267	**$1,267**	$133,733	0.94%	0.78%	**$1,203**	$64	$1,203	**155,000**
74230	PRINCIPAL ON LEASE PUCHASES	**0**	**0**	**0**	$0	**$0**	$0	#DIV/0!	#DIV/0!	**$0**	$0	$0	**0**
61000	SERVICES & SUPPLIES	**$1,962,141**	**$1,962,141**	**$1,962,141**	**$126,102**	**$126,102**	**$1,836,039**	**6.43%**	**6.49%**	**$117,233**	**$24,982**	**$117,233**	**$1,805,422**
75239	CONTRIBUTIONS TO COUNTY	**$0**	**$0**	**$0**		**$0**	$0	#DIV/0!	#DIV/0!	**$0**	$0	**$0**	**$0**
75315	COUNTY OVERHEAD (see 3550)	**$39,477**	**$39,477**	**$39,477**	$0	**$0**	$39,477	0.00%	0.00%	**$0**	$0	$0	**$107,539**
700000	OTHER CHARGES	**$39,477**	**$39,477**	**$39,477**	$0	**$0**	$39,477	**0.00%**	**0.00%**	**$0**	**$0**	**$0**	**$107,539**
86204	EQUIPMENT	**$15,000**	**$15,000**	**$15,000**	$0	**$0**	$15,000	0.00%	0.00%	**$0**	$0	$0	**$33,500**
86208	MEDICAL EQUIPMENT	**$0**	**$0**	**$0**	$0	**$0**	$0	#DIV/0!	0.00%	**$0**	$0	$0	**$0**
86209	MOBILE EQUIPMENT	**$120,000**	**$120,000**	**$120,000**	$0	**$0**	$120,000	0.00%	0.00%	**$0**	$0	$0	**$115,000**
86210	OFFICE EQUIPMENT	**$0**	**$0**	**$0**	$0	**$0**	$0	#DIV/0!	0.00%	**$0**	$0	$0	**$0**
80000	FIXED ASSETS	**$135,000**	**$135,000**	**$135,000**	$0	**$0**	$135,000	**0.00%**	**0.00%**	**$0**	$0	$0	**$148,500**
90000	OPERATING TRSF OUT	**$107,214**	**$107,214**	**$107,214**	$0	**$0**	$107,214	0.00%	0.00%	**$0**	$0	$0	**$106,152**
90000	OTHER FINANCING USES	**$107,214**	**$107,214**	**$107,214**	$0	**$0**	$107,214	**0.00%**	**0.00%**	**$0**	$0	$0	**$106,152**
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	**$280,230**	**$280,230**	**$280,230**	$0	**$0**	$280,230	0.00%	0.00%	**$0**	$0	$0	**$0**
98700	CONTINGENCIES	**$280,230**	**$280,230**	**$280,230**	$0	**$0**	$280,230	0.00%	0.00%	**$0**	$0	$0	**$0**
40100	PROPERTY TAXES	**$0**	**$0**	**$0**	$0	**$0**	$0	#DIV/0!	0.00%	**$0**	$0	$0	**$0**
40171	SALES TAX	**$0**	**$0**	**$0**	$0	**$0**	$0	#DIV/0!	#DIV/0!	**$0**	$0	$0	**$0**
40230	ANIMAL LICENSES	**$0**	**$0**	**$0**	$0	**$0**	($0)	#DIV/0!	#DIV/0!	**$0**	$0	$0	**$0**
40430	INTEREST	**$80,000**	**$80,000**	**$80,000**	$0	**$0**	$80,000	0.00%	5.28%	**$6,073**	($6,073)	$6,073	**$115,000**
40440	RENTS & CONCESS	**$250**	**$250**	**$250**	$0	**$0**	$250	0.00%	0.00%	**$0**	$0	$0	**$87**
40441	RENTAL DEPOSIT/FORFEIT REVENUE	**$200**	**$200**	**$200**	$0	**$0**	$200	0.00%	0.00%	**$0**	$0	$0	**$110**
40810	ST-NATURAL DISASTER ASSISTANCE	**$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	#DIV/0!	#DIV/0!	**$0**	$0	$0	**$0**
40984	STATE-OTHER	**$0**	**$0**	**$0**	$0	**$0**	$0	#DIV/0!	#DIV/0!	**$0**	$0	$0	**$0**
41093	FED-FEMA	**$0**	**$0**	**$0**	$0	**$0**	$0	#DIV/0!	#DIV/0!	**$0**	$0	$0	**$0**
41096	INTERGOVERMENTAL REV	**$0**	**$0**	**$0**	$0	**$0**	$0	#DIV/0!	#DIV/0!	**$0**	$0	$0	**$0**
41148	FED-CARES ACT CRF FUNDING	**$0**	**$0**	**$0**	$0	**$0**	$0	#DIV/0!	#DIV/0!	**$0**	$0	$0	**$0**
41220	ACCOUNTING FEES	**$0**	**$0**	**$0**	$3	**$3**	($3)	#DIV/0!	#DIV/0!	**$0**	$3	$0	**$0**

SANTA CRUZ COUNTY ANIMAL SERVICES AUTHORITY FINANCIAL REPORT
2026-2027

As of 7/31/26 from Finance Enterprise
SC CO ANIMAL SERVICES AUTHORITY
Organization: 70 28

Pos + = UP
Neg ( ) = DOWN

Acct	Acct Title	26/27 Final Budget	26/27 Adj. Budget	26/27 Est./Actuals	July Actuals	26/27 YTD Actuals	YTD Remaining	9% Percentage of CY Budget Actualized	9% Percentage of PY EA's Actualized	25/26 YTDActuals	COMPARE THRU JULY PY ACTUALS	July Actuals	25/26 Est./Actuals
41510	HUMANE SERVICES	**$110,000**	**$110,000**	**$110,000**	$5,644	**$5,644**	$104,356	5.13%	4.05%	**$4,216**	$1,428	$4,216	**$104,000**
41880	ADOPTION FEES	**$200,000**	**$200,000**	**$200,000**	$12,263	**$12,263**	$187,737	6.13%	6.70%	**$13,402**	($1,139)	$13,402	**$200,000**
42010	ADMINISTRATIVE SERVICES	**$3,000**	**$3,000**	**$3,000**	$104	**$104**	$2,896	3.47%	4.56%	**$82**	$22	$82	**$1,800**
42022	COST RECOVERY-OTHER	**$5,000**	**$5,000**	**$5,000**	$91	**$91**	$4,909	1.83%	5.17%	**$233**	($142)	$233	**$4,500**
42044	MEMBER CONTRIBUTION	**$4,893,237**	**$4,893,237**	**$4,893,237**	$0	**$0**	$4,893,237	0.00%	0.00%	**$0**	$0	$0	**$4,660,226**
42047	OTHER CHARGES CURRRENT SERVICES	**$0**	**$0**	**$0**	$115	**$115**	($115)	#DIV/0!	0.00%	**$0**	$115	$0	**$75**
42073	ADMINISTRATIVE FINE FEES	**$1,500**	**$1,500**	**$1,500**	$0	**$0**	$1,500	0.00%	12.00%	**$300**	($300)	$300	**$2,500**
42074	GRANT SERVICES-NON INTERGOV	**$75,000**	**$75,000**	**$75,000**	$0	**$0**	$75,000	0.00%	0.00%	**$0**	$0	$0	**$80,000**
42202	ENDOWMENT CARE	**$0**	**$0**	**$0**	$0	**$0**	$0	#DIV/0!	#DIV/0!	**$0**	$0	$0	**$0**
42205	ANIMAL MICROCHIP FEES	**$4,000**	**$4,000**	**$4,000**	$120	**$120**	$3,880	3.00%	15.29%	**$398**	($278)	$398	**$2,600**
42206	ANIMAL RABIES FEES	**$4,000**	**$4,000**	**$4,000**	$240	**$240**	$3,760	6.00%	8.00%	**$360**	($120)	$360	**$4,500**
42207	ANIMAL SPAY&NEUTER FEES	**$140,000**	**$140,000**	**$140,000**	$251	**$251**	$139,749	0.18%	1.08%	**$975**	($724)	$975	**$90,000**
42234	SALES-OTHER-TAXABLE	**$15,000**	**$15,000**	**$15,000**	$472	**$472**	$14,528	3.15%	1.88%	**$320**	$152	$320	**$17,000**
42362	CASH OVERAGES	**$0**	**$0**	**$0**	$10	**$10**	($10)	#DIV/0!	0.00%	**$0**	$10	$0	**$5**
42372	CONTRIBUTIONS AND DONATIONS	**$750,000**	**$750,000**	**$750,000**	$12,306	**$12,306**	$737,694	1.64%	9.82%	**$82,474**	($70,169)	$82,474	**$840,000**
42375	INSURANCE PROCEEDS	**$0**	**$0**	**$0**	$0	**$0**	$0	#DIV/0!	#DIV/0!	**$0**	$0	$0	**$0**
42380	NSF CHECKS	**$0**	**$0**	**$0**	$0	**$0**	($0)	#DIV/0!	29.00%	**($29)**	$29	($29)	**($100)**
42381	NSF CHECKS-RETURNED CHECK	**$0**	**$0**	**$0**	$0	**$0**	$0	#DIV/0!	#DIV/0!	**$0**	$0	$0	**$0**
42384	OTHER REVENUE	**$15,000**	**$15,000**	**$15,000**	$1,155	**$1,155**	$13,845	7.70%	4.51%	**$811**	$344	$811	**$18,000**
42390	UNCLAIMED MONEY-ESCHEATED	**$0**	**$0**	**$0**	$0	**$0**	$0	#DIV/0!	#DIV/0!	**$0**	$0	$0	**$0**
42500	BOND PROCEEDS	**$0**	**$0**	**$0**	$0	**$0**	$0	#DIV/0!	#DIV/0!	**$0**	$0	$0	**$0**
42981	LICENSES - CAPITOLA	**$6,000**	**$6,000**	**$6,000**	$158	**$158**	$5,842	2.63%	3.12%	**$187**	($29)	$187	**$6,000**
42982	LICENSES - SANTA CRUZ	**$50,000**	**$50,000**	**$50,000**	$1,337	**$1,337**	$48,663	2.67%	2.69%	**$1,290**	$47	$1,290	**$48,000**
42983	LICENSES- SCOTTS VALLEY	**$11,000**	**$11,000**	**$11,000**	$58	**$58**	$10,942	0.53%	0.53%	**$58**	$0	$58	**$11,000**
42984	LICENSES- COUNTY	**$120,000**	**$120,000**	**$120,000**	$3,500	**$3,500**	$116,500	2.92%	2.60%	**$3,174**	$326	$3,174	**$122,000**
42986	LICENSES- WATSONVILLE	**$22,000**	**$22,000**	**$22,000**	$639	**$639**	$21,361	2.90%	1.85%	**$407**	$232	$407	**$22,000**
40100-42500	REVENUES	**$6,505,187**	**$6,505,187**	**$6,505,187**	**$38,466**	**$38,466**	**$6,466,721**	**0.59%**	**1.81%**	**$114,730**	**($76,264)**	**$114,730**	**$6,349,303**

Santa Cruz County Animal Services Authority
Financial Summary for Fiscal Year 2026-2027
For Months Ending July 31, 2026

Revenues:	2026-2027 Final Budget	2026-2027 Adj Budget	2026-2027 Est/Actuals	2026-2027 YTD Actuals	YTD Remaining	2025-2026 YTD Actuals
SALES TAX	$0	$0	$0	$0	$0	$0
INTEREST	$80,000	$80,000	$80,000	$0	$80,000	$6,073
RENTS & CONCESSIONS	$250	$250	$250	$0	$250	$0
RENTAL DEPOSIT/FORFEIT REVENUE	$200	$200	$200	$0	$200	$0
ACCOUNTING FEES	$0	$0	$3	$3	$0	$0
HUMANE SERVICES	$110,000	$110,000	$110,000	$5,644	$104,356	$4,216
ADOPTION FEES	$200,000	$200,000	$200,000	$12,263	$187,737	$13,402
ADMINISTRATIVE SERVICES	$3,000	$3,000	$3,000	$104	$2,896	$82
COST RECOVERY-OTHER	$5,000	$5,000	$5,000	$91	$4,909	$233
MEMBER CONTRIBUTION	$4,893,237	$4,893,237	$4,893,237	$0	$4,893,237	$0
CHARGES FOR CURRENT SERVICES	$0	$0	$0	$115	($115)	$0
ADMIN FINE FEES	$1,500	$1,500	$1,500	$0	$1,500	$300
GRANT SERVICES-NON INTERGOV	$75,000	$75,000	$75,000	$0	$75,000	$0
ANIMAL MICROCHIP FEES	$4,000	$4,000	$4,000	$120	$3,880	$398
ANIMAL RABIES FEES	$4,000	$4,000	$4,000	$240	$3,760	$360
ANIMAL SPAY&NEUTER FEES	$140,000	$140,000	$140,000	$251	$139,749	$975
SALES-OTHER-TAXABLE	$15,000	$15,000	$15,000	$472	$14,528	$320
CASH OVERAGES	$0	$0	$0	$10	($10)	$0
CONTRIBUTIONS and DONATIONS	$750,000	$750,000	$750,000	$12,306	$737,695	$82,474
NSF CHECKS	$0	$0	$0	$0	$0	($29)
OTHER REVENUE	$15,000	$15,000	$15,000	$1,155	$13,845	$811
LICENSES - CAPITOLA	$6,000	$6,000	$6,000	$158	$5,842	$187
LICENSES - SANTA CRUZ	$50,000	$50,000	$50,000	$1,337	$48,663	$1,290
LICENSES- SCOTTS VALLEY	$11,000	$11,000	$11,000	$58	$10,942	$58
LICENSES- COUNTY	$120,000	$120,000	$120,000	$3,500	$116,500	$3,174
LICENSES- WATSONVILLE	$22,000	$22,000	$22,000	$639	$21,361	$407
TOTAL REVENUES:	**$6,505,187**	**$6,505,187**	**$6,505,190**	**$38,466**	**$6,466,724**	**$114,730**
Less Expenditures:						
Salaries and Benefits	$4,456,707	$4,456,707	$4,456,707	$211,076	$4,245,631	$194,963
Services and Supplies	$1,962,141	$1,962,141	$1,962,141	$126,102	$1,836,039	$117,233
Other Uses	$39,477	$39,477	$39,477	$0	$39,477	$0
Fixed Assets	$135,000	$135,000	$135,000	$0	$135,000	$0
Operating Transfers Out	$107,214	$107,214	$107,214	$0	$107,214	$0
Intrafund Transfer	$0	$0	$0	$0	$0	$0
TOTAL EXPENDITURES:	**$6,700,539**	**$6,700,539**	**$6,700,539**	**$337,178**	**$6,363,361**	**$312,196**
Plus Contingency:	$280,230	$280,230	$280,230	$0	$280,230	$0
TOTAL EXPENDITURES INCUDING CONTINGENCY:	**$6,980,769**	**$6,980,769**	**$6,980,769**	**$337,178**	**$6,643,591**	**$312,196**
NET REVENUES OVER (UNDER) EXPENDITURE	**($475,582)**	**($475,582)**	**($475,579)**	**($298,712)**	**($176,867)**	**($197,466)**
BEGINNING FUND BALANCE - UNDESIGNATED (unaudited ending balance from 6/30/26)	$1,267,396	$1,267,396	$1,267,396	$1,267,396	$1,267,396	$1,267,396
ENDING FUND BALANCE - UNDESIGNATED	$791,814	$791,814	$791,817	$968,684	$1,090,529	$1,069,930

ANIMAL LICENSE DETAIL	2026-2027 YTD Actuals	2025-2026 YTD Actuals	PY COMPARISON
LICENSES - CAPITOLA	$158	$187	($29)
LICENSES - SANTA CRUZ	$1,337	$1,290	$47
LICENSES- SCOTTS VALLEY	$58	$58	$0
LICENSES- COUNTY	$3,500	$3,174	$326
LICENSES- WATSONVILLE	$639	$407	$232

* Fund Balance Assigned for B. Jean Bequest - balance as of 6/30/26 is $410,960 (Unaudited)
* Fund Balance Assigned for Ruth Staff Bequest - balance as of 6/30/26 is $1,843,750 (Unaudited)
* Fund Balance Non spendable for change fund - balance as of 6/30/26 is $1,500 (Unaudited)

Consent Agenda Item 9

TO: Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: August 10, 2026
SUBJECT: Approve Fourth Quarter Report of all Claims under $20,000 Approved by the General Manager for April 1, 2026 through June 30, 2026

Recommendation:

Approve the fourth quarter report of all claims under $20,000 approved by the General Manager for April 1, 2026 through June 30, 2026.

Discussion:

In response to a management letter dated 11/17/2010 from the Santa Cruz County Auditors-Controllers Office, SCCAS provides quarterly reports of all authorized claims under a certain threshold which have been approved and forwarded to the Controller of the Authority for payment.

Prior to June 9, 2025, the threshold was set at $10,000. At the June 9, 2025 SCCAS Board meeting, the Board approved amendment of Policy No. 320, which increased the threshold to $20,000.

The next quarterly report of expenditures for July 1, 2026 through September 30, 2026 will be included on the October 19, 2026 agenda and every quarter thereafter.

DATE: 8/10/26
TO: Board of Directors, Santa Cruz County Animal Shelter
FROM: Amber Rowland, General Manager
SUBJECT: Item 5.4 April 1, 2026 through June 30, 2026 Claims Report

The following SCCAS claims under $20,000 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, 2026 through June 30, 2026.

Actual Transactions

PostOn	Document No	Amount	Description	Vendor No	Vendor Name
Object: 61125 – UNIFORM REPLACEMENT					
6/12/2026	42589	715.00	I. GARRETT UNIFORMS	V45831	SUMMIT UNIFORMS LLC
6/25/2026	2026 0522	144.68	BOOTS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2026	2026 0622	654.57	ACO UNIFORMS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
Object: 61310 – FOOD					
4/06/2026	0097888	88.00	DRINKING WATER	V34903	DAMM SOFTWATER SERVICE INC
4/06/2026	0256499711	268.33	CAT AND DOG FOOD	V126091	HILLS PET NUTRITION INC
4/17/2026	0099487	59.00	DRINKING WATER	V34903	DAMM SOFTWATER SERVICE INC
4/17/2026	0099622	83.00	DRINKING WATER	V34903	DAMM SOFTWATER SERVICE INC
4/27/2026	2026 0323	82.59	ANIMAL TREATS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/27/2026	2026 0323	4,025.74	ANIMAL FOOD	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/27/2026	2026 0323	7.92	WATER FOR ACOS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/27/2026	2026 0323	464.50	TREATS FOR ENRICHMENT	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/30/2026	0100698	83.00	DRINKING WATER	V34903	DAMM SOFTWATER SERVICE INC
4/30/2026	256947485	232.64	CAT AND DOG FOOD	V126091	HILLS PET NUTRITION INC
5/08/2026	256725432	96.64	CAT AND DOG FOOD	V126091	HILLS PET NUTRITION INC
5/08/2026	256725433	99.84	CAT FOOD	V126091	HILLS PET NUTRITION INC
5/08/2026	256874153	627.01	CAT FOOD	V126091	HILLS PET NUTRITION INC
5/08/2026	257021088	350.78	CAT AND DOG FOOD	V126091	HILLS PET NUTRITION INC
5/18/2026	0102197	99.00	DRINKING WATER	V34903	DAMM SOFTWATER SERVICE INC
5/18/2026	2026 0422	126.28	ANIMAL FOOD	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/18/2026	2026 0422	81.26	GRANOLA BARS, WATER	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/18/2026	2026 0422	1,830.04	ANIMAL FOOD	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/29/2026	0103239	67.00	DRINKING WATER	V34903	DAMM SOFTWATER SERVICE INC
5/29/2026	0103275	13.00	WATS DRINKING WATER	V34903	DAMM SOFTWATER SERVICE INC
6/12/2026	0104297	19.00	DRINKING WATER - WATS	V34903	DAMM SOFTWATER SERVICE INC
6/12/2026	0104481	99.00	DRINKING WATER	V34903	DAMM SOFTWATER SERVICE INC
6/16/2026	257394458	87.27	DOG FOOD	V126091	HILLS PET NUTRITION INC
6/16/2026	257394460	82.51	CAT AND DOG FOOD	V126091	HILLS PET NUTRITION INC
6/18/2026	257102500	525.25	CAT AND DOG FOOD	V126091	HILLS PET NUTRITION INC
6/18/2026	257175820	242.56	CAT FOOD	V126091	HILLS PET NUTRITION INC
6/18/2026	257175824	201.11	CAT AND DOG FOOD	V126091	HILLS PET NUTRITION INC
6/18/2026	257312934	272.42	CAT AND DOG FOOD	V126091	HILLS PET NUTRITION INC
6/18/2026	257468390	187.11	CAT AND DOG FOOD	V126091	HILLS PET NUTRITION INC
6/18/2026	257468394	228.74	CAT AND DOG FOOD	V126091	HILLS PET NUTRITION INC
6/22/2026	68067274	43.02	SPECIALTY CAT FOOD	V120453	MWI VETERINARY SUPPLY CO
6/25/2026	2026 0522	217.58	ANIMAL TREATS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/25/2026	2026 0522	1,779.06	ANIMAL FOOD	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/29/2026	257543179	515.84	CAT AND DOG FOOD	V126091	HILLS PET NUTRITION INC
6/29/2026	257543182	174.54	DOG FOOD	V126091	HILLS PET NUTRITION INC
6/30/2026	0105635	51.00	DRINKING WATER	V34903	DAMM SOFTWATER SERVICE INC
6/30/2026	2026 0612	19.99	HOT DOGS	E613142	MANRIQUEZ, RODOLFO
6/30/2026	2026 0622	2,484.19	ANIMAL FOOD	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2026	2026 0622	185.95	ANIMAL FOOD	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2026	2026 0622	103.49	COFFEE AND SUGAR	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2026	2026 0625	210.36	KITTEN FOOD	E616227	BAYLY, HELEN
Object: 61412 – JANITORIAL SERVICES					
4/17/2026	38349	1,025.00	INV 38349 JANITORIAL SERVCS	V129185	ALVAREZ INDUSTRIES INC
5/12/2026	38503	1,025.00	INV 38503 JANITORIAL SERVICES	V129185	ALVAREZ INDUSTRIES INC
6/16/2026	38651	1,025.00	INV 38651 JANITORIAL SERVICES	V129185	ALVAREZ INDUSTRIES INC
6/30/2026	38806	1,025.00	INV 38806 JANITORIAL SERVICES	V129185	ALVAREZ INDUSTRIES INC
Object: 61525 – LIABILITY INSURANCE					

6/30/2026	EF700002	100.00	ACCRUE 80757 SDRMA		

Object: 61720 – MAINT-MOBILE EQUIPMENT-SERV

4/27/2026	2026 0323	2,487.58	VEHICLE REPAIR & OIL CHANGE	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/27/2026	2026 0323	426.80	VEHICLE REPAIR	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/18/2026	2026 0422	6,424.94	VEHICLE REPAIRS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/12/2026	124114	109.99	OIL CHANGE	V39608	HENLEY PACIFIC SF LLC
6/30/2026	2026 0622	2,962.89	VEHICLE REPAIR	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506

Object: 61725 – MAINT-OFFICE EQUIPMNT-SERVICES

4/06/2026	511200	23.27	WASTE TONER BOX	V125978	Monterey Bay Office Products
6/22/2026	515546	115.33	WATS COPIER LEASE	V125978	Monterey Bay Office Products
6/22/2026	515548	928.86	WATS COPIER LEASE	V125978	Monterey Bay Office Products

Object: 61730 – MAINT-OTH EQUIP-SERVICES

4/17/2026	37194	514.81	WATS HVAC REPAIR	V127948	DAVID OLSON, INC
5/08/2026	11036A	384.74	DRYER REPAIR	V41705	G&G ELECTRIC AND MECHANICAL INC
5/29/2026	11107A	389.74	WASHER REPAIR	V41705	G&G ELECTRIC AND MECHANICAL INC
6/30/2026	11176A	330.85	WATS DRYER REPAIR	V41705	G&G ELECTRIC AND MECHANICAL INC

Object: 61922 – OTHER MEDICAL MATERIALS & SUPP

4/01/2026	3042170742	161.93	CLINIC SUPPLIES	V128735	PATTERSON VETERINARY SUPPLY INC
4/01/2026	66645100	795.55	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
4/01/2026	66758420	592.25	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
4/01/2026	66795990	5.33	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
4/06/2026	3042303502	305.52	CLINIC SUPPLIES	V128735	PATTERSON VETERINARY SUPPLY INC
4/06/2026	66382495	1,442.26	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
4/06/2026	66763762	681.72	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
4/06/2026	66936684	1,192.15	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
4/17/2026	0002041531	160.34	OXYGEN FOR CLINIC	V125202	ANALGESIC SERVICES INC
4/17/2026	3042391243	62.56	CLINIC SUPPLIES	V128735	PATTERSON VETERINARY SUPPLY INC
4/17/2026	3042477634	40.06	CLINIC SUPPLIES	V128735	PATTERSON VETERINARY SUPPLY INC
4/17/2026	3042477635	397.22	CLINIC SUPPLIES	V128735	PATTERSON VETERINARY SUPPLY INC
4/17/2026	66900197	-5.33	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
4/17/2026	67023070	182.54	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
4/17/2026	67028567	3,446.25	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
4/17/2026	67033575	268.37	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
4/21/2026	3042534939	98.89	CLINIC SUPPLIES	V128735	PATTERSON VETERINARY SUPPLY INC
4/21/2026	3042538068	32.52	CLINIC SUPPLIES	V128735	PATTERSON VETERINARY SUPPLY INC
4/21/2026	67136341	292.11	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
4/21/2026	67160783	619.82	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
4/27/2026	2026 0323	433.23	MEDICATION FOR CLINIC	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/30/2026	3042673640	254.31	CLINIC SUPPLIES	V128735	PATTERSON VETERINARY SUPPLY INC
4/30/2026	3042673642	29.87	CLINIC SUPPLIES	V128735	PATTERSON VETERINARY SUPPLY INC
4/30/2026	67275344	54.55	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
4/30/2026	67291695	710.97	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
4/30/2026	67294250	34.60	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
5/04/2026	3042783843	161.22	CLINIC SUPPLIES	V128735	PATTERSON VETERINARY SUPPLY INC
5/04/2026	67432130	2,920.55	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
5/08/2026	3042895169	102.88	CLINIC SUPPLIES	V128735	PATTERSON VETERINARY SUPPLY INC
5/08/2026	48644114	113.87	MEDICAL LABELS	V126117	QUILL CORPORATION
5/08/2026	67262736	351.98	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
5/08/2026	67287458	972.55	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
5/08/2026	67482217	124.76	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
5/08/2026	67506961	99.31	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
5/08/2026	67547864	264.18	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
5/08/2026	67559915	39.93	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
5/08/2026	67559916	48.00	HPFA SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
5/12/2026	67564810	325.91	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
5/12/2026	67593098	2,949.78	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
5/18/2026	67532579	26.73	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
5/18/2026	67701877	1,184.26	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
5/20/2026	67784939	107.08	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
5/22/2026	3043015490	187.18	CLINIC SUPPLIES	V128735	PATTERSON VETERINARY SUPPLY INC
5/22/2026	3043020863	38.93	CLINIC SUPPLIES	V128735	PATTERSON VETERINARY SUPPLY INC

5/27/2026	3043175490	192.67	CLINIC SUPPLIES	V128735	PATTERSON VETERINARY SUPPLY INC
5/29/2026	3043178513	147.77	CLINIC SUPPLIES	V128735	PATTERSON VETERINARY SUPPLY INC
5/29/2026	67836954	44.62	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
5/29/2026	67838134	833.66	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/18/2026	3043314601	197.44	CLINIC SUPPLIES	V128735	PATTERSON VETERINARY SUPPLY INC
6/18/2026	3043321567	24.81	CLINIC SUPPLIES	V128735	PATTERSON VETERINARY SUPPLY INC
6/18/2026	3043374448	206.51	CLINIC SUPPLIES	V128735	PATTERSON VETERINARY SUPPLY INC
6/18/2026	3043472786	192.67	CLINIC SUPPLIES	V128735	PATTERSON VETERINARY SUPPLY INC
6/18/2026	3043518044	312.55	CLINIC SUPPLIES	V128735	PATTERSON VETERINARY SUPPLY INC
6/18/2026	67428457	44.10	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/18/2026	67645866	-10.00	MWI PROMOTIONAL CREDIT	V120453	MWI VETERINARY SUPPLY CO
6/18/2026	67796835	2,077.10	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/18/2026	67965126	1,927.93	CLINIC SUPPLIES HPFA	V120453	MWI VETERINARY SUPPLY CO
6/18/2026	68001297	10.10	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/18/2026	68006046	23.70	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/18/2026	68013111	2,807.38	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/18/2026	68036364	46.33	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/18/2026	68081226	434.33	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/18/2026	68255115	315.47	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/18/2026	68257235	473.14	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/22/2026	0002051129	160.34	OXYGEN FOR CLINIC	V125202	ANALGESIC SERVICES INC
6/22/2026	3043658206	234.17	CLINIC SUPPLIES	V128735	PATTERSON VETERINARY SUPPLY INC
6/22/2026	3043661182	133.34	CLINIC SUPPLIES	V128735	PATTERSON VETERINARY SUPPLY INC
6/22/2026	68349899	224.20	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/22/2026	68352443	2,819.13	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/22/2026	68406825	5.15	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/22/2026	68406826	26.97	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/22/2026	68412695	74.11	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/25/2026	2026 0522	397.41	MEDICATION	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2026	2026 0622	787.14	MEDICATION FOR CLINIC	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2026	3043767652	376.36	CLINIC SUPPLIES	V128735	PATTERSON VETERINARY SUPPLY INC
6/30/2026	3043769449	324.63	CLINIC SUPPLIES	V128735	PATTERSON VETERINARY SUPPLY INC
6/30/2026	3043852281	91.01	CLINIC SUPPLIES	V128735	PATTERSON VETERINARY SUPPLY INC
6/30/2026	3043875473	192.67	CLINIC SUPPLIES	V128735	PATTERSON VETERINARY SUPPLY INC
6/30/2026	3204439783	212.02	ACCT 157635 SNAP PARVO TESTS	V10638	IDEXX DISTRIBUTION INC
6/30/2026	3204501901	212.48	ACCT 157635 SNAP PARVO TESTS	V10638	IDEXX DISTRIBUTION INC
6/30/2026	68044969	657.93	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/30/2026	68350941	1,329.62	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/30/2026	68435827	121.02	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/30/2026	68478194	11.83	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/30/2026	68487156	1,677.31	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/30/2026	68529079	41.38	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/30/2026	68543968	25.35	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/30/2026	68591583	32.94	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO
6/30/2026	68617874	1,032.26	CLINIC SUPPLIES	V120453	MWI VETERINARY SUPPLY CO

Object: 62020 – MEMBERSHIPS

5/18/2026	2026 0422	200.00	CALANIMALS CERTIFICATION G25	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506

Object: 62111 – MISCELLANEOUS EXPENSE-SERVICES

4/27/2026	2026 0323	12.99	MUSIC FOR ENRICHMENT	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/08/2026	00003121	849.88	WEBSITE SECURITY AND ACCESSIBI	V115600	BLUE HERON DESIGN GROUP
5/18/2026	2026 0422	225.00	VETERINARY LICENSE RENEWAL	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/18/2026	2026 0422	12.99	MUSIC FOR ENRICHMENT	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/25/2026	2026 0522	12.99	MUSIC FOR ENRICHMENT	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2026	2026 0622	12.99	MUSIC FOR ENRICHMENT	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506

Object: 62112 – CASH SHORTAGES

4/13/2026	DU124861	85.00	CREDIT CARD SHORTAGE	C99999	DEP
6/08/2026	DU126419	0.99	CASH SHORTAGE	C99999	DEP

Object: 62210 – DUPLICATING SERVICES

5/12/2026	00003122	1,112.51	FORMS, ENVELOPES, WINDOW CLING	V115600	BLUE HERON DESIGN GROUP

Object: 62219 – PC SOFTWARE PURCHASES

5/18/2026	2026 0422	2,940.00	GET CONNECTED SUBSCRIPTION	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506

Object: 62221 – POSTAGE

4/01/2026	2026 0324	705.25	POSTAGE FOR METER	V129092	PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC
4/17/2026	3107730799	258.36	POSTAGE METER LEASE	V129092	PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC
4/17/2026	3107747376	30.87	LEASE PROPERTY TAX - POSTAGE M	V129092	PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC
4/27/2026	2026 0323	31.50	POSTAGE	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/30/2026	2026 0424	814.46	POSTAGE FOR METER	V129092	PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC
5/18/2026	2026 0422	189.95	POSTAGE STAMPS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/29/2026	2026 0524	603.75	POSTAGE FOR METER	V129092	PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC
6/25/2026	2026 0522	314.75	POSTAGE STAMPS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2026	2026 0622	136.58	SHIPPING FOR VET EQUIPMENT	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2026	2026 0624	1,009.75	POSTAGE FOR METER	V129092	PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC

Object: 62223 – SUPPLIES

4/27/2026	2026 0323	1,017.10	BINDERS, PAPER, HAND SOAP	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/27/2026	2026 0323	844.95	ENRICHMENT TOYS - PETFINDER	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/27/2026	2026 0323	203.23	WHITE BOARD, FILE FOLDERS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/27/2026	2026 0323	132.45	ANIMAL CARE SUPPLIES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/27/2026	2026 0323	124.10	HEATED BLANKET, SCRUBBERS, BAG	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/27/2026	2026 0323	2,723.77	DOG LEASHES, CAT CARRIERS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/27/2026	2026 0323	224.10	SHELVES, PENS, STICKY NOTES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/27/2026	2026 0323	157.03	LINT ROLLER, CLEANING WIPES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/30/2026	983687	4,868.75	MICROCHIPS	V37541	DATAMARS INC
5/08/2026	POS3-13916	1,181.61	CAT LITTER	V48969	PET PALS DISCOUNT PET SUPPLIES INC
5/18/2026	2026 0422	74.44	VACCUUM CHARGER, CALCULATOR	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/18/2026	2026 0422	928.89	ANIMAL CARE SUPPLIES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/18/2026	2026 0422	613.43	FRAMES, TAPE, LAMINATOR SHEETS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/18/2026	2026 0422	1,527.35	TONER, HARNESSES, RUNNERS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/18/2026	2026 0422	59.23	ENVELOPE SEALER, SHARPIES, PEN	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/18/2026	2026 0422	1,530.53	BOWLS, CAT CARRIERS, SUN SHADE	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/19/2026	7009711594	41.38	OFFICE SUPPLIES	V14384	STAPLES, INC.
5/29/2026	POS1-66590	96.33	RABBIT AND CHINCHILA SUPPLIES	V48969	PET PALS DISCOUNT PET SUPPLIES INC
6/25/2026	2026 0522	1,080.55	ADMIN SUPPLIES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/25/2026	2026 0522	258.75	ANIMAL CONTROL SUPPLIES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/25/2026	2026 0522	2,561.24	ANIMAL CARE SUPPLIES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/25/2026	2026 0522	742.24	CLINIC SUPPLIES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/25/2026	2026 0522	114.69	CLIENT SERVICES SUPPLIES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/25/2026	2026 0522	2,486.04	ANIMAL CARE SUPPLIES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2026	2026 0612	15.35	ZIPLOC BAGS	E613142	MANRIQUEZ, RODOLFO
6/30/2026	2026 0622	536.93	STICKERS, KIND NEWS, FIRST AID	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2026	2026 0622	134.05	TONER, PENS, WIPES, FOLDERS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2026	2026 0622	27.30	FILE FOLDERS, PENS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2026	2026 0622	1,810.75	ANIMAL CARE SUPPLIES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2026	2026 0622	511.38	VET MED BOOK, SCRUB TOPS, GOWN	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2026	2026 0622	2,034.95	BOWLS, APRONS, CARABINERS, PEN	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506

Object: 62301 – ACCOUNTING AND AUDITING FEES

4/27/2026	16221	2,000.00	2025 AUDIT SERVICES	V47178	UNIFIED ACCOUNTING & TAX LLP
6/30/2026	16793	3,750.00	24-25 AUDIT FEES	V47178	UNIFIED ACCOUNTING & TAX LLP

Object: 62310 – BANKING SERVICES

4/02/2026	DU124542	706.78	BANK FEES SC 033126	C99999	DEP
4/13/2026	DU124859	74.76	MARCH PAYPAL FEES	C99999	DEP
4/13/2026	DU124859	11.86	PAYPAL TRANSACTION FEES MARCH	C99999	DEP
4/21/2026	3107843163	37.50	PITNEY BOWES LATE FEE	V129092	PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC
5/01/2026	DU125454	880.85	SC BANK FEES 042926	C99999	DEP
5/07/2026	DU125606	14.03	PAYPAL TRANSACTION FEES	C99999	DEP
5/07/2026	DU125606	127.91	APRIL PAYPAL FEES	C99999	DEP
5/18/2026	2026 0422	5.18	CREDIT CARD TRANSACTION FEE	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/11/2026	DU126522	843.64	BANK FEES SC/WATS	C99999	DEP
6/22/2026	DU126756	452.49	MAY PAYPAL FEES	C99999	DEP
6/30/2026	EF700002	958.08	ACCRUE 2026 0630 US BANK		

Object: 62311 – CONSULT/MGT/PC SERVICES

4/21/2026	SIHLP00002261	130.55	MARCH WEB LICENSE FEES	V11567	HLP INC
5/29/2026	SIHLP00002391	121.10	WEB LICENSE FEES	V11567	HLP INC
6/22/2026	SIHLP00002514	124.60	WEBLICENSE TRANSACTION FEES	V11567	HLP INC

Object: 62360 – LEGAL SERVICES

4/17/2026	2026 0331	7,218.50	FEB & MARCH LEGAL SERVICES	V42012	TOWNSEND, CARA
5/22/2026	APR-26	5,293.50	APRIL LEGAL SERVICES	V42012	TOWNSEND, CARA
6/30/2026	MAY-JUNE 2026	8,050.00	MAY AND JUNE LEGAL SERVICES	V42012	TOWNSEND, CARA

Object: 62381 – PROF & SPECIAL SERV-OTHER

4/01/2026	2026 0303	428.00	WATS SCALE SERVICING	V14729	USA SCALES INC
4/01/2026	944879	125.00	ALARM SERVICE CALL	V129086	FIRST ALARM
4/06/2026	0326157635	1,551.29	ACCT 157635 LAB WORK	V10638	IDEXX DISTRIBUTION INC
4/06/2026	945120	35.00	ALARM SERVICE CALL	V129086	FIRST ALARM
4/16/2026	DU125019	-650.00	RABIES TESTING A330398 A324679	C99999	DEP
4/17/2026	10205 CM	1,700.00	CREMATION SVCS	V43417	THOMPSON, GRACE
4/17/2026	20581	300.00	LANDSCAPING SERVICES	V126350	K & D LANDSCAPING INC
4/17/2026	9665	700.00	WATS PICK UP SVCS	V35604	FLINTSTONE ENTERPRISES
4/17/2026	9665	700.00	SC PICK UP SERVICES	V35604	FLINTSTONE ENTERPRISES
4/17/2026	R26-343907	325.00	REFUND RABIES TESTING A330398	V51054	GRABEEL, KORY
4/17/2026	SS53636	252.00	SS53636 - SHARPS PICK UP	V127605	SHARPS SOLUTIONS LLC
4/21/2026	90834	50.00	SHREDDING SERVICES	V12521	SANTA CRUZ RECORDS MANAGEMENT, INC
4/22/2026	DU125166	-325.00	RABIES TESTING A330588 BAT	C99999	DEP
4/27/2026	2026 0323	13,714.00	STRATEGIC PLANNING	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/29/2026	DU125372	325.00	REFUND RABIES TESTING P254953	C99999	DEP
4/30/2026	100000018278194	900.00	CALPERS VALUATION REPORT	V119998	CALPERS
4/30/2026	950710	35.00	ALARM SERVICE CALL	V129086	FIRST ALARM
4/30/2026	MI014-26	1,203.81	TRANSCIPTION SERVICES	V50938	CROSSTALK INTERPRETING LLC
5/01/2026	DU125454	-650.00	RABIES TESTING A330716 A285303	C99999	DEP
5/08/2026	0426157635	2,956.38	157635 - LAB TESTS	V10638	IDEXX DISTRIBUTION INC
5/08/2026	20961	300.00	WATS LANDSCAPING SERVICES	V126350	K & D LANDSCAPING INC
5/08/2026	R26-343912	325.00	REFUND RABIES FEE A324679	V51164	GONZALEZ, YOLANDA
5/12/2026	101	570.00	HUMANE EDUCATOR APRIL 2026	V127301	SANTA CRUZ CNTY ANIMAL SHELTER FOUNDATION
5/18/2026	2026 0422	6,857.00	STRATEGIC PLANNING	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/19/2026	9689	700.00	SC PICK UP SERVICES	V35604	FLINTSTONE ENTERPRISES
5/19/2026	9689	700.00	WATS PICKUP SERVICES	V35604	FLINTSTONE ENTERPRISES
5/22/2026	10231 CM	2,795.00	CREMATION SERVICES	V43417	THOMPSON, GRACE
5/22/2026	41426	194.00	FIRE INSPECTION - WATSONVILLE	V1728	CITY OF WATSONVILLE
5/27/2026	955948	224.47	BATTERY REPLACEMENT - FIRE ALA	V129086	FIRST ALARM
6/12/2026	0051	3,550.00	EQUINE BOARD AND HAULING	V37554	VANOVER, MARK
6/12/2026	103	1,140.00	HUMANE EDUCATION - MAY	V127301	SANTA CRUZ CNTY ANIMAL SHELTER FOUNDATION
6/12/2026	21371	300.00	WATSONVILLE LANDSCAPING	V126350	K & D LANDSCAPING INC
6/16/2026	0526157635	3,064.56	ACCT 157635 LAB WORK	V10638	IDEXX DISTRIBUTION INC
6/16/2026	91476	50.00	SHREDDING SERVICES	V12521	SANTA CRUZ RECORDS MANAGEMENT, INC
6/16/2026	9709	700.00	SC PICK UP SERVICES	V35604	FLINTSTONE ENTERPRISES
6/16/2026	9709	700.00	WATS PICKUP SERVICES	V35604	FLINTSTONE ENTERPRISES
6/18/2026	10251 CM	2,330.00	CREMATION SERVICES	V43417	THOMPSON, GRACE
6/25/2026	2026 0522	176.10	FLYERING SERVICES - ANIMAL BAL	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/25/2026	2026 0522	6,857.00	STRATEGIC PLANNING	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/29/2026	DU126947	-650.00	A332168 A332407 RABIES TESTING	C99999	DEP
6/30/2026	0054	3,450.00	BOARDING FOR HORSES	V37554	VANOVER, MARK
6/30/2026	0626157635	1,118.36	ACCT 157635 LAB WORK	V10638	IDEXX DISTRIBUTION INC
6/30/2026	106	1,050.00	JUNE HUMANE EDUCATION SVCS	V127301	SANTA CRUZ CNTY ANIMAL SHELTER FOUNDATION
6/30/2026	2026 0622	6,857.00	STRATEGIC PLAN	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2026	92199	50.00	SHREDDING SERVICES	V12521	SANTA CRUZ RECORDS MANAGEMENT, INC
6/30/2026	956148	125.00	SERVICE CALL	V129086	FIRST ALARM
6/30/2026	9726	700.00	WATS PICKUP SERVICES	V35604	FLINTSTONE ENTERPRISES
6/30/2026	9726	700.00	SC PICK UP SERVICES	V35604	FLINTSTONE ENTERPRISES
6/30/2026	EF700002	3,810.00	ACCRUE 10267 CM CARING PET		

Object: 62390 – REHABILITATION EXPENSE

6/30/2026	2026 0622	25.00	MEIDINGER CAL ANIMALS REGISTRA	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506

Object: 62399 – VETERINARIAN SERVICES

4/01/2026	30 MAR 2026	7,500.00	PROJECT PURR SPAY/NEUTER	V47257	PROJECT PURR

4/01/2026	57	4,218.75	MARCH SPAY/NEUTER SERVICES	V42810	CLAY, JOHN W
4/02/2026	DU124542	-125.00	SCVH FEES	C99999	DEP
4/13/2026	DU124861	-602.72	SCVH FEES	C99999	DEP
4/17/2026	2026 0331	3,578.70	MARCH EMERGENCY VET SVCS	V108476	SANTA CRUZ VETERINARY HOSPITAL
4/29/2026	DU125372	-250.00	SCVH FEES	C99999	DEP
5/01/2026	DU125453	-125.00	SCVH FEES	C99999	DEP
5/01/2026	DU125454	-375.00	SCVH FEES	C99999	DEP
5/07/2026	DU125616	-141.18	SCVH FEES	C99999	DEP
5/08/2026	5	862.50	APRIL SPAY/NEUTER SERVICES	V48971	WERDER, MOLLY
5/08/2026	58	4,185.00	APRIL SPAY/NEUTER SERVICES	V42810	CLAY, JOHN W
5/18/2026	2026 0422	500.00	NECROPSY	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/18/2026	DU125865	-375.00	SCVH FEES	C99999	DEP
5/22/2026	2026 0430	5,691.24	APRIL EMERGENCY VET SERVICES	V108476	SANTA CRUZ VETERINARY HOSPITAL
5/26/2026	DU126044	-750.00	SCVH FEES	C99999	DEP
6/08/2026	DU126419	-125.00	SCVH FEES	C99999	DEP
6/09/2026	59	2,733.75	MAY SPAY/NEUTER SERVICES	V42810	CLAY, JOHN W
6/11/2026	DU126520	-388.00	SCVH FEES	C99999	DEP
6/12/2026	2026 0531	4,201.10	MAY EMERGENCY VET SVCS	V108476	SANTA CRUZ VETERINARY HOSPITAL
6/12/2026	2026 0610	4,341.78	EQUINE VET CARE	V41314	STEINBECK COUNTRY EQUINE CLINIC INC
6/25/2026	2026 0522	295.00	VET SERVICES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/29/2026	2026 0617	692.62	APPY THE HORSE VET FEES	V41314	STEINBECK COUNTRY EQUINE CLINIC INC
6/29/2026	DU126947	-125.00	SCVH FEES	C99999	DEP
6/30/2026	2026 0623	798.00	EQUINE VET SERVICES	V41314	STEINBECK COUNTRY EQUINE CLINIC INC
6/30/2026	320	43,500.00	JUNE SPAY/NEUTER CLINIC	V48194	ANIMAL BALANCE
6/30/2026	60	3,577.50	JUNE SPAY/NEUTER SERVICES	V42810	CLAY, JOHN W
6/30/2026	DU126991	-375.00	SCVH FEES	C99999	DEP
6/30/2026	EF700002	4,688.83	ACCRUE 2026 0630 SCVH		
6/30/2026	EF700002	1,437.50	ACCRUE 6 MOLLY WERDER		

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

4/30/2026	41342	5,497.47	WATS SHELTER RENT	V1728	CITY OF WATSONVILLE
5/27/2026	41748	5,497.47	WATS SHELTER RENT	V1728	CITY OF WATSONVILLE

Object: 62710 – FIELD EQUIPMENT

6/25/2026	2026 0522	312.04	CONTROL POLES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2026	2026 0622	39.41	NET FOR #800	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506

Object: 62801 – ADVERTISING & PROMOTION SUPP

5/12/2026	100	700.00	PRESS BANNER ADVERTISEMENT	V127301	SANTA CRUZ CNTY ANIMAL SHELTER FOUNDATION

Object: 62842 – INVENTORY MATERIALS PURCHASED

4/27/2026	2026 0323	4,155.00	LOGO MERCHANDISE FOR RESALE	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/18/2026	2026 0422	832.29	MERCHANDISE FOR RESALE	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/25/2026	2026 0522	2,905.06	MERCHANDISE FOR RESALE	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2026	2026 0622	448.00	HATS FOR RESALE	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506

Object: 62893 – TOWING

4/17/2026	26-95279	198.00	TOWING FOR #800	V14253	KJRB INC

Object: 62914 – EDUCATION & TRAINING(REPT)

6/09/2026	2026 0605	82.00	PC832 TRAINING FOR I. GARRETT	V111516	FRESNO CITY COLLEGE
6/11/2026	2026 0605	-82.00	PC832 TRAINING FOR I. GARRETT	V111516	FRESNO CITY COLLEGE
6/30/2026	2026 0622	155.82	PC832 REG I. GARRETT	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506

Object: 62920 – GAS, OIL, FUEL

4/30/2026	112029489	1,886.43	FUEL FOR FLEET	V14942	WEX BANK
5/18/2026	2026 0422	81.53	ELECTRIC CHARGING-RENTED TRUCK	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
5/29/2026	112706602	2,583.38	FUEL FOR FLEET	V14942	WEX BANK
6/30/2026	113359045	2,050.48	FUEL FOR FLEET	V14942	WEX BANK

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

6/25/2026	2026 0522	8.50	TOLL FEE	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506

Object: 62930 – REGISTRATIONS (NON REPT)

4/27/2026	2026 0323	749.00	RVT & VET: VET GIRL ON THE RUN	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506

6/30/2026	2026 0622	25.00	SHELTER MED CONF REGISTRATION	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506

Object: 63074 – UTILITIES

4/06/2026	2026 0325	214.46	INTERNET SERVICES	V12280	COMCAST CABLE COMMUNICATIONS
4/06/2026	2026 0325 1	56.37	ANNEX UTILITIES	V125932	SANTA CRUZ MUNICIPAL UTILITIES
4/06/2026	2026 0325 2	70.57	SC UTILITIES	V125932	SANTA CRUZ MUNICIPAL UTILITIES
4/06/2026	2026 0325 3	1,557.44	SC UTILITIES	V125932	SANTA CRUZ MUNICIPAL UTILITIES
4/17/2026	0008754882	2,428.77	TRASH/RECYLCE PICK UP	V124657	GREENWASTE RECOVERY INC
4/17/2026	2026 0407	74.12	ANNEX PGE	V129169	PACIFIC GAS AND ELECTRIC CO
4/17/2026	B33115-205	104.88	ACCT 33115 INTERNET SVCS	V125912	THE INTERNET STORE
4/21/2026	2026 0410	5,833.91	SC PGE	V129169	PACIFIC GAS AND ELECTRIC CO
4/21/2026	2026 0412	1,982.34	WATSONVILLE PGE	V129169	PACIFIC GAS AND ELECTRIC CO
4/27/2026	2026 0323	443.92	COMCAST INTERNET SVCS	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
4/27/2026	2026 0415	214.46	INTERNET SERVICES	V12280	COMCAST CABLE COMMUNICATIONS
4/30/2026	2026 0325	-214.46	INTERNET SERVICES	V12280	COMCAST CABLE COMMUNICATIONS
4/30/2026	432815	866.15	WATSONVILLE UTILITIES	V100856	WATSONVILLE CITY UTILITIES
5/08/2026	2026 0424 1	38.92	ANNEX UTILITIES	V125932	SANTA CRUZ MUNICIPAL UTILITIES
5/08/2026	2026 0424 2	140.37	SC UTILITIES	V125932	SANTA CRUZ MUNICIPAL UTILITIES
5/08/2026	2026 0424 3	1,539.99	SC UTILITIES	V125932	SANTA CRUZ MUNICIPAL UTILITIES
5/18/2026	0008858666	2,428.77	TRASH/RECYLCE PICK UP	V124657	GREENWASTE RECOVERY INC
5/18/2026	2026 0506	116.30	ANNEX PGE	V129169	PACIFIC GAS AND ELECTRIC CO
5/19/2026	2026 0511	104.88	ACCT 33115 INTERNET SVCS	V125912	THE INTERNET STORE
5/20/2026	2026 0511	4,126.05	SC PGE	V129169	PACIFIC GAS AND ELECTRIC CO
5/20/2026	2026 0512	915.71	WATSONVILLE PGE	V129169	PACIFIC GAS AND ELECTRIC CO
5/27/2026	2026 0515	244.46	INTERNET SERVICES	V12280	COMCAST CABLE COMMUNICATIONS
5/29/2026	448104	856.39	WATSONVILLE UTILITIES	V100856	WATSONVILLE CITY UTILITIES
6/12/2026	B33115-209	104.88	ACCT 33115 INTERNET SVCS	V125912	THE INTERNET STORE
6/15/2026	0008924102	2,428.77	SC TRASH/RECYCLE PICK UP	V124657	GREENWASTE RECOVERY INC
6/15/2026	2026 0527 1	1,749.39	SC UTILITIES	V125932	SANTA CRUZ MUNICIPAL UTILITIES
6/15/2026	2026 0527 2	140.37	SC UTILITIES	V125932	SANTA CRUZ MUNICIPAL UTILITIES
6/15/2026	2026 0527 3	38.92	ANNEX UTILITIES	V125932	SANTA CRUZ MUNICIPAL UTILITIES
6/15/2026	2026 0605	104.94	ANNEX PGE	V129169	PACIFIC GAS AND ELECTRIC CO
6/16/2026	2026 0524	214.46	INTERNET SERVICES	V12280	COMCAST CABLE COMMUNICATIONS
6/18/2026	2026 0610 S	3,946.34	SC PGE	V129169	PACIFIC GAS AND ELECTRIC CO
6/18/2026	2026 0610 W	892.98	WATSONVILLE PGE	V129169	PACIFIC GAS AND ELECTRIC CO
6/25/2026	2026 0522	443.92	INTERNET SERVICES	V998506	U S BANK CORPORATE PAYMENT SYSTEMS-AS 8506
6/30/2026	2026 0615	214.46	INTERNET SERVICES	V12280	COMCAST CABLE COMMUNICATIONS
6/30/2026	2026 0626 1	38.92	SC UTILITIES	V125932	SANTA CRUZ MUNICIPAL UTILITIES
6/30/2026	2026 0626 2	122.92	SC UTILITIES	V125932	SANTA CRUZ MUNICIPAL UTILITIES
6/30/2026	2026 0626 3	1,539.99	SC UTILITIES	V125932	SANTA CRUZ MUNICIPAL UTILITIES
6/30/2026	463363	885.68	WATSONVILLE UTILITIES	V100856	WATSONVILLE CITY UTILITIES
6/30/2026	EF700002	2,428.77	ACCRUE 0008978111 GREENWASTE		
6/30/2026	EF700002	130.12	ACCRUE 2026 0705 PG&E		

Consent Agenda Item 10

TO SUBJECT: Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: August 10, 2026
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, 2026 through June 30, 2026.

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, 2026 through June 30, 2026.

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, 2026 through September 30, 2026 will be included on the October 19, 2026 agenda and every quarter thereafter.

DATE: 8/10/26
TO: Board of Directors, Santa Cruz County Animal Shelter
FROM: Amber Rowland, General Manager
SUBJECT: Item 5.4 April 1, 2026 through June 30, 2026 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, 2026 through June 30, 2026.

Actual Transactions

PostOn	Document No	Amount	Description	Department
4/10/2026	IB260036	566.65	FEBRUARY 2026 TELEPHONE CHGS	ISD - Telecom
4/10/2026	IB260036	3,299.44	FEBRUARY 2026 TELEPHONE CHGS	ISD - Telecom
5/04/2026	IB260045	565.23	MARCH 2026 TELEPHONE CHGS	ISD - Telecom
5/04/2026	IB260045	3,301.49	MARCH 2026 TELEPHONE CHGS	ISD - Telecom
6/09/2026	IB260050	567.33	APRIL 2026 TELEPHONE CHGS	ISD - Telecom
6/09/2026	IB260050	3,303.40	APRIL 2026 TELEPHONE CHGS	ISD - Telecom
6/10/2026	EF420001	3,432.05	JUNE 2026 TELEPHONE CHGS ESTIM	ISD - Telecom
6/10/2026	EF420001	567.70	JUNE 2026 TELEPHONE CHGS ESTIM	ISD - Telecom
6/10/2026	IB260051	3,432.05	MAY 2026 TELEPHONE CHGS	ISD - Telecom
6/10/2026	IB260051	567.70	MAY 2026 TELEPHONE CHGS	ISD - Telecom
6/30/2026	IB261284	8,529.46	FY25-26 TELECOM TRUE-UP	ISD - Telecom
6/30/2026	IB261284	1,531.43	FY25-26 TELECOM TRUE-UP	ISD - Telecom
Department Total		29,663.93		
4/23/2026	GS260198	4,356.26	0226 BM ALLOC.-1001 RODRIGUEZ	GSD - Maintenance
4/30/2026	GS260206	852.10	0226 BM DIR.-580 AIRPORT BLVD	GSD - Maintenance
5/27/2026	GS260218	395.78	0326 BM ALLOC.-1001 RODRIGUEZ	GSD - Maintenance
5/27/2026	GS260223	964.06	0326 BM DIR.-580 AIRPORT BLVD	GSD - Maintenance
Department Total		6,568.20		
4/23/2026	GS260203	1,832.40	0225 WAREHOUSE CHARGES	GSD - Warehouse
6/16/2026	GS260245	95.17	0326 WAREHOUSE CHGS	GSD - Warehouse
6/18/2026	GS260248	665.42	0426 WAREHOUSE CHGS	GSD - Warehouse
6/26/2026	EF330001	683.20	0625 EST WAREHOUSE CHGS	GSD - Warehouse
6/26/2026	GS260253	683.20	0526 WAREHOUSE CHARGES	GSD - Warehouse
Department Total		3,959.39		
4/15/2026	JE523620	10,437.88	2526 PAYROLL CHARGES	Auditor-Controller
4/20/2026	JE523652	5,838.44	25/26 CLAIMS CHARGES	Auditor-Controller
Department Total		16,276.32		
5/07/2026	IB260046	5,850.00	APRIL 2026 TECHNOLOGY SERVICES	ISD - Data Processing
5/07/2026	IB260046	5,850.00	JUNE 2026 TECHNOLOGY SERVICES	ISD - Data Processing
5/07/2026	IB260046	5,850.00	JANUARY 2026 TECHNOLOGY SERVIC	ISD - Data Processing
5/07/2026	IB260046	5,850.00	MAY 2026 TECHNOLOGY SERVICES F	ISD - Data Processing
5/07/2026	IB260046	5,850.00	FEBRUARY 2026 TECHNOLOGY SERVI	ISD - Data Processing
5/07/2026	IB260046	5,850.00	MARCH 2026 TECHNOLOGY SERVICES	ISD - Data Processing

6/30/2026	IB261283	40,242.29	FY25-26 TSF TRUE-UP	ISD - Data Processing
Department Total		75,342.29		
4/04/2026	JV260572	3,170.84	APRIL SCR911 SERVICES	SCR911
5/06/2026	JV260670	3,170.84	MAY 2026 SCR911 SERVICES	SCR911
6/11/2026	JV260783	3,170.84	JUNE 2026 SCR911 SERVICES	SCR911
Department Total				
4/08/2026	JV260581	312.50	Admin Hearing Officer Mar 2026	CEO
5/07/2026	JV260680	800.00	Admin Hearing Officer Apr 2026	CEO
6/22/2026	JV260812	1,012.50	Admin Hearing Officer May 2026	CEO
Department Total				
4/29/2026	JV16721	90.00	REGISTERED VET TECH	Personnel
4/29/2026	JV16722	40.00	ANIMAL CONTROL OFFICER I	Personnel
4/29/2026	JV16722	90.00	REGISTERED VET TECH	Personnel
5/07/2026	JV16746	80.00	ANIMAL HEALTH SPECIALIST	Personnel
5/07/2026	JV16746	160.00	REGISTERED VETERINARY TECH	Personnel
5/07/2026	JV16746	80.00	ANIMAL CONTROL OFFICER I	Personnel
6/17/2026	JV16857	489.95	REGISTERED VETERINARY TECH	Personnel
6/30/2026	JV16907	80.00	REGISTERED VETERINARY TECH	Personnel
6/30/2026	JV16907	80.00	REGISTERED VETERINARY TECH	Personnel
6/30/2026	JV16907	80.00	REGISTERED VETERINARY TECH	Personnel
Department Total		1,269.95		
4/13/2026	GS260185	183.92	JAN26 FLEET CHGS	GSD - Fleet
5/28/2026	GS260231	120.69	FEB26 FLEET CHGS	GSD - Fleet
5/28/2026	GS260232	119.26	MAR26 FLEET CHGS	GSD - Fleet
6/10/2026	GS260241	322.19	APRIL26 FLEET CHGS	GSD - Fleet
6/10/2026	GS260242	525.00	APRIL 2026 POOL VEH CHGS	GSD - Fleet
Department Total		1,271.06		
5/27/2026	GS260229	14,600.08	FY25-26 Sunpower Contribution	GSD
Department Total		14,600.08		
6/30/2026	GS260267	36,424.58	ASA SUPPORT ROOF FUNDING	GSD - Capital Project
6/30/2026	GS260286	-4,136.58	CRDT UNUSED FNDG ASA ROOF	GSD - Capital Project
Department Total		32,288.00		
6/25/2026	JCOSTPLAN2526D	26,884.75	4TH QTR COST PLAN CHARGES	County
Department Total		26,884.75		

Consent Agenda Item 11

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: August 10, 2026
SUBJECT: Accept Donations totaling $14,346 from the Santa Cruz County Animal Shelter Foundation

Recommendation:

Accept donations of $14,346 from the Santa Cruz County Animal Shelter Foundation and direct that the checks be deposited.

Discussion:

In July, The Foundation provided donations of $14,346 to be accepted into various funds as outlined below:

$3,447.33 Shelter Support (general donations)
$5,217 for License Match donations (general donations)
$660 for Leave No One Behind donations (general donations)
$806.76 for Extra Mile Fund donations (animals with special medical needs)
$1,600 for medical grade Woods' Lamps (equipment for ringworm detection)
$390.00 for Planned Pethood Fund donations (spay/neuter access)
$50.00 for Black Cat Fund
$300 for Dog Enrichment
$375.00 Watsonville Shelter Support
$1,500 to support Sunshine Committee activities (staff appreciation & morale events)

Regular Agenda Item 12

TO	Santa Cruz County Animal Shelter Board of Directors
FROM:	Amber Rowland, General Manager
DATE:	August 10, 2026
SUBJECT:	Accept and File Audit Report of Santa Cruz County Animal Shelter for the Year Ended June 30, 2025

Recommendation:

Accept and file the audit report of Santa Cruz County Animal Shelter for the year ended June 30, 2025.

Santa Cruz County Animal Shelter
Audited Financial Statements
As of and for the Fiscal Year Ended June 30, 2025
with Independent Auditor's Report

ERICA ONG, CPA

North Hills, CA 91343
(213) 293-6139
eongcpa@gmail.com

Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Santa Cruz County Animal Shelter (the Shelter), as of and for the year ended June 30, 2025, 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 respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Shelter as of June 30, 2025, and the respective 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 Opinions

We conducted our audit 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.

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.

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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 37 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.

Pauline Erica Ong

North Hills, California
May 11, 2026

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, 2025. 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

As of June 30, 2025, the Shelter's total net deficit stood at $3,810,663, reflecting an increase of $47,670 compared to the prior year. This increase in the deficit is primarily attributed to the following key factors:

- As of June 30, 2025, the Shelter's governmental funds reported a combined ending fund balance of $2,041,353, representing an increase of $285,161 compared to the prior year.

- As of June 30, 2025, the general fund balance was $1,420,751, while the capital fund balance was $620,602 – accounting for 24% and nil of total expenditures, respectively.

- Changes in the Shelter's investment in and donated capital assets were largely driven by depreciation expense of $69,463, offset by capital asset addition totaling $15,150. The addition pertains to installation of fencing and gate work.

- The decline in net position was predominantly influenced by adjustments related to right-of-use assets and lease liabilities (GASB 87), as well as shifts in net pension and OPEB liabilities (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			
			Change	
	2025	2024	Amount	%
Assets				
Current and other assets	$ 2,553,659	$ 2,328,075	$ 225,584	10%
Rental deposit	5,021	5,021	-	0%
Capital assets, net	155,339	209,652	(54,313)	(26%)
Right-of-use asset, net	2,588,022	2,765,448	(177,426)	(6%)
Total assets	5,302,041	5,308,196	(6,155)	(0%)
Deferred outflows of resources	491,463	767,725	(276,262)	(36%)
Total assets and deferred outflows of resources	$ 5,793,504	$ 6,075,921	$ (282,417)	(5%)
Liabilities				
Current and other liabilities	$ 678,971	$ 728,156	$ (49,185)	(7%)
Non-current liabilities	8,448,227	8,563,484	(115,257)	(1%)
Total liabilities	9,127,198	9,291,640	(164,442)	(2%)
Deferred inflows of resources	476,969	547,274	(70,305)	(13%)
Net position (deficit)				
Net investment in capital assets	83,066	111,204	(28,138)	(25%)
Net donated capital assets	72,273	98,448	(26,175)	(27%)
Unrestricted	(3,966,002)	(3,972,645)	6,643	(0%)
Total net position (deficit)	(3,810,663)	(3,762,993)	(47,670)	1%
Total liabilities, deferred inflows of resources and net position (deficit)	$ 5,793,504	$ 6,075,921	$ (282,417)	(5%)

Analysis of Net Position (Deficit)

As previously noted, net position can serve as a useful indicator of a government's financial position over time. At the close of the current year, the Shelter's liabilities and deferred inflows of resources exceeded its assets and deferred outflows of resources by $3,810,663, reflecting a net deficit.

The most significant portion of this net position is the unrestricted net deficit of $3,966,002. The deficit primarily stems from the recognition of additional right-of-use assets and lease liabilities, in accordance with GASB 87, and as well as adjustments related to net pension and OPEB liabilities, as required by GASB 68 and 75, respectively.

In contrast, the remaining $155,339 represents the Shelter's investment in and donated capital assets, net of associated debt and any outstanding adjustments. These assets are vital to the Shelter's mission, enabling it to provide essential animal care and welfare services to the community. However, because capital assets are not liquid resources, they are unavailable for future spending. Additionally, while the Shelter's investment in capital assets is reported net of related debt, it is important to note that repayment of these obligations must come from alternative revenue sources, as the assets themselves cannot be directly leveraged to settle liabilities.

Statement of Activities

	Governmental Activities			
			Change	
	2025	2024	Amount	%
Revenues:				
Member contributions	$ 4,236,569	$ 3,683,973	$ 552,596	15%
Contributions and donations	933,827	675,973	257,854	38%
Charges for sevices	461,016	363,620	97,396	27%
Licenses and permits	233,058	261,492	(28,434)	(11%)
Interest and investment income	131,193	102,271	28,922	28%
Miscellaneous	137,257	138,019	(762)	(1%)
Total revenues	6,132,920	5,225,348	907,572	17%
Expenses:				
Governmental activities	6,180,590	5,766,588	414,002	7%
Total expenses	6,180,590	5,766,588	414,002	7%
Change in net position	(47,670)	(541,240)	493,570	(91%)
Net position, beginning	(3,762,993)	(3,221,753)	(541,240)	17%
Net position, ending	$ (3,810,663)	$ (3,762,993)	$ (47,670)	1%

Analysis of Changes in Net Position

During the fiscal year, the Shelter's net position for governmental activities decreased by $47,670. The decrease was primarily driven by a 7% increase in expenses, amounting to $414,002.

The rise in expenditures was largely attributed to higher personnel costs, including higher salary rates and the corresponding rise in employee benefits and insurance. Consequently, the movement in expenses correlates directly with an increase in the Shelter's overall 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, 2025, the Shelter's governmental funds reported a combined total fund balance of $2,041,353, reflecting a $285,161 increase from the prior year's balance of $1,756,192. This fund balance is primarily consists of unrestricted funds, which are typically available to support the Shelter's current operations and future needs.

Analysis of Individual Governmental Funds

The General Fund reported an ending fund balance of $1,420,751 and increase of $155,824 (12%) from the prior year. The increase is primarily attributable to higher member contributions and increased charges for services, partially offset by higher personnel-related expenditures. The General Fund continues to serve as the primary operating fund of the Shelter and reflects the resources available to support ongoing operations.

The Capital Fund reported an ending fund balance of $620,602 and increase of $129,337 (26%) from the prior year. Annual transfers from the General Fund continued in accordance with the Board-approved facility restoration funding plan. No capital outlay activity occurred in the Capital Fund during the year, and the fund balance remains committed for future facility repair obligations under the Shelter's lease agreements.

Overall, governmental fund balances increased by $285,161, reflecting the Shelter's continued ability to meet near-term obligations while maintaining reserves for future capital needs.

In 2025, revenues for governmental funds amounted to $6,132,920, which represents an increase of 17% compared to the prior year. Meanwhile, expenditures for governmental functions increased to $5,847,759, marking a 7% increase from the previous year.

<u>General Fund</u> serves as the primary 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, 2025, the General Fund reported a total fund balance of $1,420,751. To assess liquidity, it is useful to compare this balance to total fund expenditures, which amounted to $5,847,759. The total fund balance represents 24% of these expenditures, demonstrating the Shelter's financial capacity to meet ongoing operational needs.

<u>Capital Fund</u> is designated for asset-related financial obligations, specifically for repair of the Shelter's leased facilities upon termination. A contractor has prepared the schedule of annual contributions to this fund, which are accounted for as operational transfers from the General Fund.

Revenues Classified by Source
Governmental Funds

	2025	2024	Change Amount	Change %
Revenues				
Member contributions	$ 4,236,569	$ 3,683,973	$ 552,596	15%
Contributions and donations	933,827	675,973	257,854	38%
Charges for services	461,016	363,620	97,396	27%
Licenses and permits	233,058	261,492	(28,434)	(11%)
Revenue from use of money and property	131,193	102,271	28,922	28%
Other income	137,257	138,019	(762)	(1%)
Total revenues	$ 6,132,920	$ 5,225,348	$ 907,572	17%

- Member contributions increased by $552,596, reflecting the updated calculation formula for the fiscal year ending June 30, 2025. These contributions represent cash inflows from the County of Santa Cruz and the cities of Santa Cruz, Capitola, Watsonville, and Scotts Valley, which are all parties to the Shelter's joint power agreement (JPA). The Board of Directors determines an equitable cost-sharing formula to allocate these contributions.

- Contributions and donations increased by $257,854, primarily due to donations received to support legal services, a calendar contest, foster position funding, and a contribution from the C. Bailey Trust and Hillary Brookshire Bequest, none of which were received in the prior fiscal year.

- Charges for services rose by $97,396, driven by an increase in animal care services, including microchipping, rabies vaccinations, and spay/neuter procedures.

- Licenses and permits decreased by $28,922 due to lower fees in compliance with County dog licensing laws.

- Revenue from use of money and property grew by $28.922, primarily due to an increase in cash investments during the fiscal year.

The current year's excess of expenditures over revenues is presented on the following table:

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

	General Fund	Capital Fund	2025 Total	2024 Total	Change Amount	Change %
Revenues	$ 6,108,593	$ 24,327	$ 6,132,920	$ 5,225,348	$ 907,572	17%
Expenditures	(5,847,759)	-	(5,847,759)	(5,471,972)	(375,787)	7%
Excess of expenditures over revenues	260,834	24,327	285,161	(246,624)	531,785	(216%)
Changes from other financing sources	(105,010)	105,010	-	-	-	0%
	155,824	129,337	285,161	(246,624)	531,785	(216%)
Fund balance, beginning	1,264,927	491,265	1,756,192	2,002,816	(246,624)	(12%)
Fund balances, ending	$ 1,420,751	$ 620,602	$ 2,041,353	$ 1,756,192	$ 285,161	16%

CAPITAL ASSETS

	Governmental Activities 2025	2024	Change Amount	Change %
Vehicles	$ 277,983	$ 277,983	$ -	0%
Furniture, fixtures and equipment	162,217	162,217	-	0%
Leasehold improvements	125,319	110,169	15,150	14%
Medical equipment	50,816	50,816	-	0%
	616,335	601,185	15,150	3%
Less: accumulated depreciation	(460,996)	(391,533)	(69,463)	18%
Net book value	$ 155,339	$ 209,652	$ (54,313)	(26%)

As of June 30, 2025, the Shelter's investment in and donated capital assets for governmental activities totaled $155,339 (net of accumulated depreciation). These assets include vehicles, furniture, fixtures, equipment, leasehold improvements and medical equipment, while donated capital assets consist of furniture, fixtures, equipment, and leasehold improvements.

During the current period, the Shelter's investment in and donated capital assets decreased by $26,175, representing a 27% decline. This reduction primarily reflects the net effect of asset purchases and depreciation expenses.

Capital asset addition pertains to installation of fencing and gate work amounting to $15,150.

Movements in accumulated depreciation were driven by annual depreciation expenses totaling $69,463, reflecting the ongoing usage and wear of the Shelter's capital assets.

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. Additional information on the Shelter's capital assets is presented in Note 4 – Capital Assets to the basic financial statements.

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.

CURRENTLY KNOWN FACTS AFFECTING FUTURE PERIODS

As of the date of this report, management is not aware of any legislative, contractual, or economic conditions that would materially affect the Shelter's financial position in the next fiscal year. Member contribution formulas remain stable under the existing Joint Powers Agreement, and no significant changes to service levels or funding commitments have been proposed.

Personnel-related costs are expected to continue increasing due to negotiated salary adjustments and rising benefit rates. These increases have been incorporated into the Shelter's fiscal year 2026 operating budget. The Shelter continues to monitor trends in animal intake, staffing requirements, and facility maintenance needs; however, no conditions currently exist that would materially impair the Shelter's ability to continue operations or meet its financial obligations.

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

		Governmental Activities
ASSETS		
Current assets		
Cash and equivalents	$	2,553,659
Total current assets		2,553,659
Non-current assets		
Rental deposit		5,021
Capital assets, net		155,339
Right-of-use assets, net		2,588,022
Total non-current assets		2,748,382
Total assets		5,302,041
DEFERRED OUTFLOWS OF RESOURCES		
Deferred amounts related to pension		331,269
Deferred amounts related to other postemployment benefits (OPEB)		160,194
Total deferred outflows of resources		491,463
Total assets and deferred outflows of resources	$	5,793,504
LIABILITIES		
Current liabilities		
Accounts payable - claims	$	52,357
Accounts payable - payroll		82,864
Deferred revenue		370,082
Stale dated warrants		7,003
Lease liability - short term		166,665
Total current liabilities		678,971
Non-current liabilities		
Compensated absences		248,008
Net OPEB liability		1,026,580
Net pension liability		4,093,049
Lease liability - long term		3,080,590
Total non-current liabilities		8,448,227
Total liabilities		9,127,198
DEFERRED INFLOWS OF RESOURCES		
Deferred amounts related to pension		3,364
Deferred amounts related to other postemployment benefits (OPEB)		473,605
Total deferred inflows of resources		476,969
NET POSITION (DEFICIT)		
Net Position (Deficit)		
Net investment in capital assets		83,066
Net donated capital assets		72,273
Unrestricted		(3,966,002)
Total net position (deficit)		(3,810,663)
Total liabilities and net position (deficit)	$	5,793,504

See notes to financial statements.

		Net Revenues (Expenses) and Changes in Net Position Governmental Activities
Functions/Programs		
Governmental Activities		
General government	$	(6,180,590)
Total Government Activities		(6,180,590)
Program revenues		
Member contributions		4,236,569
Licenses and permits		233,058
Contributions and donations		933,827
Charges for sevices		461,016
Total Program Activities		5,864,470
General revenues		
Interest and investment income		131,193
Miscellaneous		137,257
Total General Revenues		268,450
Change in Net Position		(47,670)
Net Deficit, Beginning		(3,762,993)
Net Deficit, Ending	$	(3,810,663)

See notes to financial statements.

	General Fund	Capital Fund	Total
ASSETS			
Cash and equivalents	$ 1,933,057	$ 620,602	$ 2,553,659
Total assets	$ 1,933,057	$ 620,602	$ 2,553,659
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable - claims	$ 52,357	$ -	$ 52,357
Accounts payable - payroll	82,864	-	82,864
Deferred revenue	370,082	-	370,082
Stale dated warrants	7,003	-	7,003
Total liabilities	512,306	-	512,306
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	362,676	-	362,676
Restricted	-	620,602	620,602
Unrestricted	584,674	-	584,674
Total fund balances	1,420,751	620,602	2,041,353
Total liabilities and fund balances	$ 1,933,057	$ 620,602	$ 2,553,659

See notes to financial statements.

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
Year ended June 30, 2025

Fund Balances of Governmental Funds		$ 2,041,353
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Rental deposit used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		
Rental deposit		5,021
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		
Cost	$ 616,335	
Accumulated Depreciation	(460,996)	155,339
Right-of-use assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		
Cost	4,690,435	
Accumulated Amortization	(2,102,413)	2,588,022
Deferred outflows of resources are applicable to future periods and, therefore, are not reported in the funds		
Deferred outflows of resources - pension	331,269	
Deferred outflows of resources - OPEB	160,194	491,463
Lease liability used in the governmental activities is not a financial liability and, therefore, not reported in the governmental funds.		
Lease liability - short term	(166,665)	
Lease liability - long term	(3,080,590)	(3,247,255)
Long term debt used in the governmental activities are not financial liabilities and, therefore, are not reported in the governmental funds.		
Compensated absences	(248,008)	
OPEB liability	(1,026,580)	
Net pension liability	(4,093,049)	(5,367,637)
Deferred inflows of resources are applicable to future periods and, therefore, are not reported in the funds		
Deferred inflows of resources - pension	(3,364)	
Deferred inflows of resources - OPEB	(473,605)	(476,969)
Net Position of Governmental Activites		$ (3,810,663)

See notes to financial statements.

	General Funds	Capital Funds	Total
Revenues			
Member contributions	$ 4,236,569	$ -	$ 4,236,569
Contributions and donations	933,827	-	933,827
Licenses and permits	233,058	-	233,058
Charges for services	461,016	-	461,016
Revenue from use of money and property	106,866	24,327	131,193
Other	137,257	-	137,257
Total revenues	6,108,593	24,327	6,132,920
Expenditures			
Salaries	3,926,706	-	3,926,706
Vehicle cost	15,150	-	15,150
Miscellaneous	1,905,903	-	1,905,903
Total expenditures	5,847,759	-	5,847,759
Other Financing Sources (Uses)			
Trasfer in	-	105,010	105,010
Transfer out	(105,010)	-	(105,010)
Total other financing sources (uses)	(105,010)	105,010	-
Change in fund balances	155,824	129,337	285,161
Fund balance, beginning of the year	1,264,927	491,265	1,756,192
Fund balance, end of the year	$ 1,420,751	$ 620,602	$ 2,041,353

See notes to financial statements.

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year ended June 30, 2025

Net change in Fund Balances of Governmental Funds			$	285,161
Amounts reported for governmental activities in the Statement of Activities are different because:				
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	$	15,150		
Depreciation expense		(69,463)		(54,313)
Adjustments on contributions made to OPEB-related liability per assessment of the outstanding balances:				
Contributions made to OPEB				37,766
Income (expenses) reported in the statement of activities that do not require the use of current financial resources, and therefore are not reprorted as expense in the governmental funds:				
Change in compensated absences		(43,714)		
OPEB expenses		(55,569)		
Pension expense		(165,694)		
Difference in rental payment versus lease and interest on lease expense		(51,307)		(316,284)
Change in Net Position of Governmental Activities			$	(47,670)

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 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 has conformed to the pronouncements of the Governmental Accounting Standards Board (GASB), which are the primary authoritative statements of accounting principles generally accepted in the United States of America (U.S. GAAP) applicable to state and local governments.

Description of Funds

The accounts of the Shelter are organized based on funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures.

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 accumulate resources for major repairs and restoration obligations required under the Shelter's facility lease agreements.

Measurement Focus, Basis of Accounting and Presentation

Government-wide Financial Statements

The Shelter's Government-wide Financial Statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all the activities of the primary government.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Presentation (Continued)

These statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Accordingly, all the Shelter's assets and liabilities, including capital assets as well as long-term debt, are included in the accompanying Statement of Net Position (Deficit). The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which liability is incurred. The Statement of Activities demonstrates the degree to which the direct expenses of the given function is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific 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.

Certain eliminations have been made as prescribed by GASB Statement No. 34 regarding interfund activities, payables, and receivables. All internal balances in the government-wide statements have been eliminated.

In the Government-wide financial statements, net position is classified as: (1) restricted net position which are restricted for a program or other purpose, and (2) unrestricted net position which represents net position which are not restricted for any other purpose.

Fund Financial Statements
All governmental funds are accounted for on a spending, or "current financial resources" measurement focus and the modified accrual basis of accounting.

Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in fund balances. Revenues are recognized in the accounting period in which they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures of the current period. "Measurable" means that the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Accrued revenues include grant revenues earned and received within 60 days after year-end, and earnings on investments. Expenditures are recorded when the fund liability is incurred, if measurable, except for unmatured interest on long-term debt, which is recognized when due.

Use of Restricted Resources
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.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgets and Budgetary Accounting
The Shelter adopts an annual budget for the General Fund. The budget is prepared on a basis consistent with the modified accrual basis of accounting. The General Fund Budget-to-Actual Comparison Schedule is presented as Required Supplementary Information and follows the notes to 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.

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:

Vehicles	5 years
Furniture and equipment	5 years
Medical equipment	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 from - 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.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Reporting (Continued)

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.

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, net donated 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.

Net Donated Capital Assets - This category groups all donated capital assets as a component of net position. Accumulated depreciation attributable to the donated capital assets reduce the balance of this account.

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.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

New Accounting Pronouncements, Effective
The Shelter implemented the following pronouncements for the fiscal year ended June 30, 2025.

GASB Statement No. 101 – *Compensated Absences*: The Shelter implemented GASB 101 during the year ended June 30, 2025. The standard requires recognition of a liability for compensated absences when earned rather than when paid. The Shelter's compensated absences consist of vacation and sick leave benefits that accumulate and vest in accordance with personnel policies. Implementation of GASB 101 did not result in a material change to the financial statements.

GASB Statement No. 102 – *Certain Risk Disclosures:* GASB 102 requires disclosure of significant risks and uncertainties that could affect financial position or operations. The Shelter is primarily funded through member contributions from the County of Santa Cruz and the Cities of Santa Cruz, Capitola, Watsonville, and Scotts Valley. As a result, the Shelter is subject to concentration risk related to intergovernmental revenues. Management is not aware of any conditions that would materially affect these revenue streams. No other significant risks or uncertainties were identified upon implementation.

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. 103 – *Financial Reporting Model Improvements.* Effective Date: The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. The Shelter will implement this statement when and where applicable.

GASB Statement No. 104 – *Disclosure of Certain Capital Assets.* Effective Date: The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier applications are encouraged. The Shelter has not adopted this statement yet.

GASB Statement No. 105 – *Subsequent Events* Effective Date: The requirements of this Statement are effective for fiscal years beginning after June 15, 2026, and all reporting periods thereafter. Earlier applications are encouraged. The Shelter has not adopted this statement yet.

NOTE 3 CASH AND EQUIVALENTS

Cash and equivalents as of June 30, 2025 were as follows:

Pooled cash	$	2,500,965
Cash on hand		52,694
Total cash and equivalents	$	2,553,659

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, 2025, 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, 2025 was as follows:

	June 30, 2024	Additions	June 30, 2025
Capital assets, being depreciated			
Furniture and equipment	$ 162,217	$ -	$ 162,217
Medical equipment	50,816	-	50,816
Vehicles	277,983	-	277,983
Leasehold improvements	110,169	15,150	125,319
Total capital assets, being depreciated	601,185	15,150	616,335
Less accumulated depreciation for:			
Furniture and equipment	(76,587)	(26,293)	(102,880)
Medical equipment	(16,791)	(10,796)	(27,587)
Vehicles	(252,161)	(9,330)	(261,491)
Leasehold improvements	(45,994)	(23,044)	(69,038)
Total accumulated depreciation	(391,533)	(69,463)	(460,996)
Total capital assets, being depreciated, net	209,652	(54,313)	155,339
Governmental activities capital assets, net	$ 209,652	$ (54,313)	$ 155,339

NOTE 4 CAPITAL ASSETS (CONTINUED)

On February 10, 2025, a motion resulted in the Board's unanimous authorize appropriation of $9,000 from B. Jean Trust for fencing in Watsonville. The cost of the fencing and gate work installation amounted to $15,150 as of June 30, 2025.

Depreciation expense totaling $69,463 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, 2025 Annual Comprehensive 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:

Measurement date	June 30, 2024
Measurement period	July 1, 2023 to June 30, 2024
Valuation date	June 30, 2023

Benefit Terms:
The amounts presented generally include the impact of voluntary benefit changes that occurred on or before the measurement date as determined by California Public Employees' Retirement System (CalPERS). However, offers of Two Years Additional Service Credit (commonly referred to as "Golden Handshakes") granted after the valuation date are not included in the reported amounts unless the related liability impact is considered material by the plan actuary.

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, 2023 (Based on Balance at June 30, 2023 Measurement Date)	$ 13,374,490	$ 9,201,327	$ 4,173,163
Changes recognized for the Fiscal Year:			
Service cost	273,432	-	273,432
Interest on pension liability	920,637	-	920,637
Differences between expected and actual experience	199,287	-	199,287
Net plan to plan resource movement	-	(6)	6
Contributions by employer	-	479,208	(479,208)
Contributions by employee	-	131,612	(131,612)
Net investment income	-	870,143	(870,143)
Benefits paid	(735,848)	(735,848)	-
Administrative expense	-	(7,487)	7,487
Net Changes	657,508	737,622	(80,114)
Balance at June 30, 2023 (Based on Balance at June 30, 2022 Measurement Date)	$ 14,031,998	$ 9,938,949	$ 4,093,049

Actuarial assumptions

The actuarial measurement as of June 30, 2024 is based on the following actuarial assumptions:

Actuarial cost method	Entry age actuarial cost method
Amortization method/period	For details, see June 30, 2021 Funding Valuation Report
Asset valuation method	Fair value of assets. For details, see June 30, 2021 Funding Valuation Report
Inflation	2.30%
Salary increases	Varies by entry age and service
Payroll growth	2.80%
Investment rate of return	6.80% net of pension plan investment and administrative expenses; includes inflation
Retirement age	The probabilities of retirement are based on the 2021 CalPERS Experience Study and review of actuarial assumptions
Mortality improvement	The probabilities of mortality are based on the 2021 CalPERS Experience Study and review of actuarial assumptions. Mortality rates incorporate full generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries

NOTE 5 PENSION PLANS (CONTINUED)

Pension Expense

For the fiscal year ended June 30, 2025, the Shelter incurred a total pension expense of $165,694 for the Plan.

Discount Rate and Long-term Expected Rate of Return

The discount rate used to measure the total pension liability was 6.90%. This rate was determined by CalPERS based on the long-term expected rate of return on pension plan investments, which incorporates long-term market return expectations, the pension plan's projected cash flows, and target asset allocation. The underlying assumptions, including demographic and price inflation assumptions, were updated in accordance with the 2021 CalPERS Experience Study.

Sensitivity analysis

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

	Discount rate	
1% Decrease 5.90%	Current rate 6.90%	1% Increase 7.90%
$ 5,842,284	$ 4,093,049	$ 2,635,755

Pension Plan Fiduciary Net Position

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

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
Change in assumptions	$ 22,559	$ -
Difference between expected and actual experience	153,278	(3,364)
Difference between expected and actual earnings on pension plan investments	155,432	-
	$ 331,269	$ (3,364)

The amounts in the above table exclude the deferred outflows and deferred inflows recognized from 2018 to 2024.

NOTE 5 PENSION PLANS (CONTINUED)

Amounts reported as deferred outflow and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

Years Ending June 30		Deferred outflows (inflows) of resources
2026	$	306,032
2027		(22,679)
2028		(48,052)
2029 and thereafter		-

The Shelter's employer contributions for the fiscal year ended June 30, 2025 amounted to $479,208.

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:

Measurement date	June 30, 2024
Measurement period	July 1, 2023 to June 30, 2024
Valuation date	June 30, 2023

NOTE 6 OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

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

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

Inactives currently receiving benefits	5
Inactives entitled to but not yet receiving benefits	4
Active employees	31
Total	40

Contribution
The annual contribution is based on the actuarially determined contribution. For the fiscal year ended June 30, 2025, the Shelter's contributions were $37,766.

Change in Total OPEB Liability
The following table shows the change in the Total OPEB Liability for the fiscal year ended June 30, 2025:

Balance at June 30, 2024		
(Based on Balance at June 30, 2023 Measurement Date)	$	968,926
Changes recognized for the Fiscal Year:		
Service cost		65,248
Interest on total pension liability		39,282
Change in assumption		(13,833)
Benefit payments		(33,043)
Net Changes		57,654
Balance at June 30, 2024		
(Based on Balance at June 30, 2023 Measurement Date)	$	1,026,580

Net OPEB Liability
As of June 30, 2025, 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, 2024 is based on the following actuarial assumptions:

Actuarial valuation date	June 30, 2023
Contribution policy	No-prefunding
Discount rate	3.97% at June 30, 2024 (Fidelity Municipal GO AA 20-year bond index) 3.86% at June 30, 2023 (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 - 8.50% for 2025, decreasing to an ultimate rate of 3.45% in 2076 Medicare Kaiser - 6.25% for 2025, decreasing to an ultimate rate of 3.45% in 2076 Medicare Non-Kaiser - 7.50% for 2025, decreasing to an ultimate rate of 3.45% in 2076
PEMHCA minimum increase	3.50% 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 3.97%. 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.

Change of Benefit Terms

As of June 30, 2024, the measurement period, there were no changes in benefits.

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 2.97%	Current rate 3.97%	1% Increase 4.97%
Total OPEB liability	$ 1,163,799	$ 1,026,580	$ 913,004

	Healthcare trend rate		
	1% Decrease	Current trend	1% Increase
Total OPEB liability	$ 948,027	$ 1,026,580	$ 1,156,385

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, 2024, the Shelter recognized OPEB expenses amounted to $64,589 and reported deferred inflows and outflows from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in assumptions	$ 99,392	$ 294,329
Difference between expected and actual experience	23,036	179,276
Employer contributions made subsequent to the measurement date	37,766	-
	$ 160,194	$ 473,605

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

Years Ending June 30	Deferred outflows (inflows) of resources
2026	$ (48,961)
2027	(48,961)
2028	(48,961)
2029	(48,961)
2030	(48,961)
2031 and thereafter	(112,652)

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, 2025, the deferred compensation plan assets, amounting to $305,169,447, 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, 2025:

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, 2025:

County of Santa Cruz	$	2,232,645
City of Watsonville		850,708
City of Santa Cruz		881,044
City of Scotts Valley		139,679
City of Capitola		132,493
Total Membership Contributions	$	4,236,569

General and Administrative Expenses
Several departments within the County of Santa Cruz, a member to the JPA, provide various services to the Shelter and regularly bill for these services. The following table is a summary of the transactions with the County departments and the corresponding amounts recorded under general and administrative expenses for the fiscal year ended June 30, 2025.

NOTE 8 RELATED PARTY TRANSACTIONS (CONTINUED)

General and Administrative Expenses (continued)

Administrative Office	$	198,144
Information Services Department		141,841
County of Santa Cruz		91,637
General Services Department		59,020
Personnel Department		40,432
Regional 911		38,050
Auditor-Controller's Office		13,648
Others		398
Total General and Admnistrative Expenses	$	583,170

Administrative Office – Costs incurred for facility rental and professional services provided to the Shelter, totaling $197,669 and $475, respectively.

Information Services Department – Charges for data processing, telecommunication services, software purchases, and other IT-related services, amounting to $74,112, $50,467, $9,546, and $7,716, respectively.

County of Santa Cruz – Allocation of expenses related to the County's general and administrative functions supporting the Shelter, including purchasing, budgeting, and personnel administration.

General Services Department – Costs incurred for facility maintenance and service-related items required by the Shelter.

Personnel Department – Allocation of insurance expenses and charges for advertising and promotional services, totaling $39,937 and $495, respectively.

Regional 911 – Charges associated with county radio communication services provided to the Shelter.

Auditor-Controller's Office – Fees related to accounting services, including transaction review and approval.

Other Departments – Non-recurring transactions with various County units, such as the Parks Department and Environmental Health, that fall outside the Shelter's regular operational expenses.

Leases
The Shelter leases its primary animal services facility under a non-cancelable lease agreement that meets the definition of a lease under GASB Statement No. 87, Leases. The underlying asset consists of land and buildings used for animal care operations. The lease conveys control of the right to use the facility during the lease term in exchange for fixed payments.

NOTE 8 RELATED PARTY TRANSACTIONS (CONTINUED)

Leases (continued)

The 7th Avenue Animal Services Facility lease commenced on October 01, 2018 and has a remaining non-cancelable term of 11 years as of June 30, 2025. The Watsonville Animal Shelter lease commenced on July 01, 2018 and has a remaining non-cancelable term of 17 years as of June 30, 2025. The agreements do not include purchase options. Renewal options are not reasonably certain of being exercised and therefore are excluded from the lease term.

At lease commencement, the Shelter recognized a right-of-use (ROU) asset and a corresponding lease liability equal to the present value of future lease payments. The Shelter used an incremental borrowing rate of 4.22%, which reflects the rate it would be charged for a similar borrowing.

The lease liability represents the present value of future lease payments. As of June 30, 2025, the lease liability totaled $3,247,255.

The ROU asset is measured at the lease liability amount, adjusted for prepaid rent, lease incentives, and initial direct costs. As of June 30, 2025, the ROU asset totaled $2,588,022, net of accumulated amortization.

The below table shows the summary of lease liability and ROU asset for the fiscal year ended June 30, 2025:

	Lease Liability	Right-of-Use
7th avenue	$ 2,019,758	$ 1,513,040
Watsonville	1,227,497	1,074,982
Total	$ 3,247,255	$ 2,588,022

For the year ended June 30, 2025, the Shelter recognized interest expense on the lease liability of $138,008 and amortization expense of the ROU asset of $177,426.

The future minimum lease obligations and the net present value of these minimum lease payment as of June 30, 2025, were as follows:

Year ending June 30,	Principal	Interest	Total
2026	$ 134,926	$ 132,522	$ 267,448
2027	144,283	126,653	270,936
2028	154,219	120,379	274,598
2029	164,767	113,675	278,442
2030	175,968	106,512	282,480
Thereafter	2,473,092	574,861	3,047,953
Total	$ 3,247,255	$ 1,174,602	$ 4,421,857

As stipulated in one of the agreements, the Shelter is required to annually contribute approximately $100,000 to an asset repair fund for the duration of the lease term.

NOTE 8 RELATED PARTY TRANSACTIONS (CONTINUED)

Leases (continued)
The Shelter paid a security deposit amounting to one-month's rent of $5,021, which shall be returned to the Shelter at the end of the lease term.

The Shelter did not enter into any new leases or modifications during the year that would require remeasurement of the lease liability or ROU asset. The Shelter does not have any short-term leases or variable lease payment arrangements.

NOTE 9 SUBSEQUENT EVENTS

The Shelter evaluated events subsequent to June 30, 2025 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through May 11, 2026, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

Fiscal Year End Date	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
Measurement Date	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
TOTAL PENSION LIABILITY										
Service cost	$ 273,432	$ 250,285	$ 246,271	$ 227,324	$ 214,593	$ 207,219	$ 204,775	$ 197,024	$ 176,363	$ 176,050
Interest on total pension liability	920,637	877,618	844,545	822,736	790,636	755,234	712,671	681,304	681,587	675,250
Change in assumptions	-	16,284	360,944	-	-	-	(65,865)	542,377	-	(158,282)
Differences between expected and actual experience	199,287	43,381	(53,820)	32,530	83,465	185,828	88,111	43,456	34,282	(123,873)
Benefit payments, including refunds of employee contributions	(735,848)	(694,764)	(651,549)	(615,792)	(574,553)	(534,404)	(484,006)	(447,500)	(436,178)	(415,339)
Net change in Total Pension Liability	657,508	492,804	746,391	466,798	514,141	613,877	455,686	1,016,661	456,054	153,806
Total Pension Liability - Beginning	13,374,490	12,881,686	12,135,295	11,668,497	11,154,356	10,540,479	10,084,795	9,068,133	9,005,256	9,228,595
Total Pension Liability - Ending (a)	$ 14,031,998	$ 13,374,490	$ 12,881,686	$ 12,135,295	$ 11,668,497	$ 11,154,356	$ 10,540,481	$ 10,084,794	$ 9,461,310	$ 9,382,401
PLAN FIDUCIARY NET POSITION										
Contributions - Employer	$ 479,208	$ 458,111	$ 406,120	$ 365,710	$ 336,550	$ 286,900	$ 249,064	$ 243,871	$ 213,578	$ 192,529
Contributions - Employees	131,612	114,434	101,298	100,864	101,727	94,248	90,561	92,024	85,563	86,930
Net investment income	870,143	537,144	(719,935)	1,785,501	384,371	485,312	589,542	718,252	36,540	159,395
Benefit payments, including refunds of employer contributions	(735,848)	(694,764)	(651,549)	(615,792)	(574,553)	(534,404)	(484,006)	(447,499)	(436,178)	(415,339)
Plan to plan resource movement	(6)	-	-	-	-	-	32	(536)	24	(275)
Administrative expense	(7,487)	(6,466)	(6,019)	(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	737,622	408,459	(870,085)	1,628,257	237,103	326,741	413,311	596,573	(104,645)	15,212
Total Fiduciary Net Position - Beginning	9,201,327	8,792,868	9,662,953	8,034,696	7,797,594	7,470,852	7,057,542	6,460,970	6,845,750	7,117,242
Total Fiduciary Net Position - Ending (b)	$ 9,938,949	$ 9,201,327	$ 8,792,868	$ 9,662,953	$ 8,034,696	$ 7,797,593	$ 7,470,853	$ 7,057,543	$ 6,741,105	$ 7,132,454
Net Pension Liability (Asset) (a - b)	$ 4,093,049	$ 4,173,163	$ 4,088,818	$ 2,472,342	$ 3,633,801	$ 3,356,763	$ 3,069,628	$ 3,027,251	$ 2,720,205	$ 2,249,947
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	70.83%	68.80%	68.26%	79.63%	68.86%	69.91%	70.88%	69.98%	71.25%	76.02%
Covered-Employee Payroll	$ 1,696,225	$ 1,542,118	$ 1,495,268	$ 1,500,487	$ 1,406,247	$ 1,336,382	$ 1,310,557	$ 1,257,655	$ 1,235,606	$ 2,465,809
Plan Net Pension Liability/(Asset) as a percentage of Covered Employee Payroll	241.30%	270.61%	273.45%	164.77%	258.40%	251.18%	234.22%	240.71%	220.15%	91.25%

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 generally include any liability impact that may have resulted from voluntary benefit changes that occurred on or before the Measurement Date. However, offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes) that occurred after the Valuation Date are not included in the figures above, unless the liability impact is deemed to be material by the plan actuary.

Changes of Assumptions: There were no assumption changes in 2023 or 2024. Effective with the June 30, 2021, valuation date (June 30, 2022, measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. In addition, demographic assumptions and the price inflation assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. The accounting discount rate was 7.15% for measurement dates June 30, 2017, through June 30, 2021, and 7.65% for measurement dates June 30, 2015, through June 30, 2016.

Fiscal Year End Date	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Measurement Date	2024	2023	2022	2021	2020	2019	2018	2017
TOTAL OPEB LIABILITY								
Service cost	$ 65,248	$ 71,354	$ 103,978	$ 125,439	$ 104,304	$ 97,158	$ 95,608	$ 107,473
Interest	39,282	40,799	26,020	29,376	29,335	32,640	28,093	22,184
Differences between expected and actual experience	-	(129,184)	-	36,016	-	(150,848)	-	-
Assumption changes	(13,833)	(31,203)	(314,495)	8,686	115,913	54,082	(8,390)	(84,486)
Benefit payments	(33,043)	(34,300)	(30,541)	(13,212)	(4,548)	(4,698)	(3,930)	(3,871)
Net change in Total OPEB Liability	57,654	(82,534)	(215,038)	186,305	245,004	28,334	111,381	41,300
Total OPEB Liability - Beginning	968,926	1,051,460	1,266,498	1,080,193	835,189	806,855	695,474	654,174
Total OPEB Liability - Ending	$ 1,026,580	$ 968,926	$ 1,051,460	$ 1,266,498	$ 1,080,193	$ 835,189	$ 806,855	$ 695,474
Covered-Employee Payroll	$ 1,767,946	$ 1,767,946	$ 1,767,946	$ 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	58.07%	54.81%	59.47%	71.64%	52.37%	44.12%	44.14%	37.54%

Fiscal Year End Date	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
Measurement Date	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	$ 479,208	$ 458,111	$ 406,120	$ 365,710	$ 336,550	$ 286,900	$ 249,064	$ 243,871	$ 213,578	$ 192,529
Contributions in relation to the actuarially determined contribution	(479,208)	(458,111)	(406,120)	(365,710)	(336,550)	(286,900)	(249,064)	(243,871)	(213,578)	(192,529)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered Payroll	$ 1,696,225	$ 1,542,118	$ 1,495,268	$ 1,500,487	$ 1,406,247	$ 1,336,382	$ 1,310,557	$ 1,257,655	$ 1,235,606	$ 2,465,809
Contributions as a percentage of covered payroll	28.25%	29.71%	27.16%	24.37%	23.93%	21.47%	19.00%	19.39%	17.29%	7.81%

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 presented as of the employer's most recent fiscal year-end. The employer is responsible for determining this information as prescribed by the standard as this data is not available to CalPERS.

Employers are assumed to make contributions equal to the actuarially determined contributions. However, some employers may choose to make additional contributions towards their unfunded liability. Employer contributions for such plans exceed the actuarially determined contributions.

Covered payroll includes one year's payroll growth using 2.80% payroll growth assumption for fiscal years ended in 2022 through 2024; 2.75% payroll growth assumption for fiscal years ended in 2018 through 2021; 3.00% payroll growth assumption for fiscal years ended in 2015 through 2017.

Fiscal Year End Date	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Measurement Date	2024	2023	2022	2021	2020	2019	2018	2017
Actuarially determined contribution	$ 37,766	$ 34,300	$ 30,541	$ 30,541	$ 13,212	$ 4,548	$ 4,698	$ 3,930
Contributions in relation to the actuarially determined contribution	(37,766)	(34,300)	(30,541)	(30,541)	(13,212)	(4,548)	(4,698)	(3,930)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered Payroll	$ 2,275,462	$ 2,006,533	$ 1,724,579	$ 1,767,946	$ 2,062,682	$ 1,892,915	$ 1,827,809	$ 1,852,813
Contributions as a percentage of covered payroll	1.66%	1.71%	1.77%	1.73%	0.64%	0.24%	0.26%	0.21%

	Budget	Actual	Variance
Revenues:			
Member contributions	$ 4,052,370	$ 4,236,569	$ 184,199
Contributions and donations	650,000	933,827	283,827
Charges for sevices	377,000	233,058	(143,942)
Licenses and permits	341,000	461,016	120,016
Interest and investment income	60,000	131,193	71,193
Miscellaneous	120,450	137,257	16,807
Total revenues	5,600,820	6,132,920	532,100
Expenditures			
Salaries	4,202,768	3,926,706	(276,062)
Vehicle cost	15,000	15,150	150
Miscellaneous	1,626,892	1,905,903	279,011
Total expenditures	5,844,660	5,847,759	3,099
Change in fund balances	(243,840)	285,161	529,001
Fund balance, beginning of the year	1,514,811	1,756,192	241,381
Fund balance, end of the year	$ 1,270,972	$ 2,041,353	$ 770,381

Consent Agenda Item 13

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: August 10, 2026
SUBJECT: Accept and File SDRMA Claims Report for Fiscal Year 2025-26

Recommendation:

Accept and file the Special District Risk Management Agency (SDRMA) Claims Report for Fiscal Year 2025-26.

Discussion:

SCCAS had no property or liability claims for FY 2025-26, which is noteworthy considering the significant risk involved in the operation of two animal shelters and field services.

SDRMA
SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY

July 21, 2026

Amber Rowland
General Manager
Santa Cruz County Animal Services Authority
1001 Rodriguez Street,
Santa Cruz, California 95062

Re: No Paid Property/Liability Claims in 2025-26

Dear Amber,

On behalf of SDRMA Board of Directors and staff, I am excited to extend our congratulations to you and your organization for no paid property/liability claims during the 2025-26 program year! A paid claim for the purposes of this recognition represents the first payment on an open claim during the prior program year and excludes property claims.

In recognition of this accomplishment, I am pleased to inform you that Santa Cruz County Animal Services Authority has earned one credit incentive point (CIP). This well-deserved recognition not only highlights your excellence in risk management but also rewards your efforts by reducing your annual contribution amount. It is our way of acknowledging the hard work and dedication that went into maintaining a safe and secure environment.

Your commitment to safety and continuous improvement helps inspire and encourage fellow SDRMA members, and we are proud to partner with Santa Cruz County Animal Services Authority as part of our SDRMA community.

Once again, congratulations on this achievement. Please do not hesitate to reach out if there is anything we can do to support your continued success.

Sincerely,

Robert J. Swan

Robert J. Swan, President
Board of Directors
Special District Risk Management Authority

Consent Agenda Item 14

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: August 10, 2026
SUBJECT: Accept and File Corrections to Member Contributions for 2026-27 Budget

Recommendation:

Accept and file the corrections provided to the member contributions calculations that were presented and approved at the June 8, 2026 JPA Board Meeting.

Discussion:

On June 8, 2026, members voted to approve a 5% increase in member contributions to the 2026-27 budget. However, in responding to a member's question about the allocation formula, staff discovered there was an error in the allocation formula. The fact of the error was immediately communicated to members, and on June 15, we provided the table below to clarify the results of the correction on the total amounts to be contributed by each member:

Member	ORIGINAL 5% Increase + Allocation Adjustment	CORRECTED 5% Increase + Allocation Adjustment	VARIANCE CORRECTED less ORIGINAL
Capitola	$150,696.00	$150,305.00	$(391.00)
County	$2,428,465.00	$2,409,332.00	$(19,133.00)
Santa Cruz	$1,036,963.00	$1,043,813.00	$6,850.00
Scotts Valley	$151,188.00	$154,173.00	$2,985.00
Watsonville	$1,125,974.00	$1,135,614.00	$9,640.00
Total Allocation	$4,893,286.00	$4,893,237.00	$(49.00)

Membership Data
FY 2026-2027

Exhibit C

Population*

Jurisdiction	Sub-Total	Less UCSC	Net Total	% of Total
Capitola	~~10,090~~		~~10,090~~	~~3.865%~~
County	~~133,282~~		~~133,282~~	~~51.053%~~
Santa Cruz	~~64,419~~	9,869	~~54,550~~	~~20.895%~~
Scotts Valley	~~11,711~~		~~11,711~~	~~4.486%~~
Watsonville	~~51,431~~		~~51,431~~	~~19.701%~~
	~~270,933~~	9,869	~~261,064~~	100.000%

Impounds - Animal Intake by Jurisdiction

	Fiscal Year 2022/2023		Fiscal Year 2023/2024		Fiscal Year 2024/2025		3-Year Avg	
Jurisdiction	Intake	% of Total	Intake	% of Total	Intake	% of Total	Avg.	% of Total
Capitola	**62**	**0.92%**	**114**	**1.57%**	**84**	**1.29%**	**86.67**	**1.366%**
County	**3,365**	**49.67%**	**3,052**	**42.08%**	**2,880**	**44.40%**	**3,099.00**	**48.860%**
Monterey County	169	2.49%	225	3.10%	187	2.88%	193.67	
Other	178	2.63%	239	3.30%	132	2.03%	183.00	
Santa Jose City	11	0.16%	39	0.54%	41	0.63%	30.33	
San Mateo	1	0.01%	2	0.03%	3	0.05%	2.00	
Santa Clara County	75	1.11%	101	1.39%	84	1.29%	86.67	
Santa Cruz	**1,184**	**17.48%**	**1,431**	**19.73%**	**1,068**	**16.46%**	**1,227.67**	**19.356%**
Scotts Valley	**69**	**1.02%**	**101**	**1.39%**	**86**	**1.33%**	**85.33**	**1.345%**
Shelter	-	0.00%	-	0.00%	-	0.00%	-	
Watsonville	**1,661**	**24.52%**	**1,949**	**26.87%**	**1,922**	**29.63%**	**1,844.00**	**29.073%**
Grand Total	**6,775**	**100.00%**	**7,253**	**100.00%**	**6,487**	**100.00%**	**6,342.67**	**100.00%**

Calls for Service - Activities by Jurisdiction

	Fiscal Year 2022/2023		Fiscal Year 2023/2024		Fiscal Year 2024/2025		3-Year Avg	
Jurisdiction	**Calls**	**% of Total**	**Calls**	**% of Total**	**Calls**	**% of Total**	**Avg.**	**% of Total**
Capitola	**205**	**2.65%**	**217**	**2.11%**	~~**196**~~	~~**2.24%**~~	**206**	**2.363%**

Membership Data
FY 2026-2027

Exhibit C

County	3,990	51.56%	5,070	49.36%	~~4,048~~	~~46.34%~~	~~4,369~~	~~50.119%~~
Monterey County	23	0.30%	6	0.06%	8	0.09%	12	
Other	30	0.39%	32	0.31%	~~24~~	~~0.27%~~	29	
San Jose City	-	0.00%	2	0.02%	1	0.01%	1	
San Mateo	1	0.01%	-	0.00%	-	0.00%	0	
Santa Clara County	1	0.01%	9	0.09%	9	0.10%	6	
Santa Cruz	1,478	19.10%	2,274	22.14%	~~1,863~~	~~21.33%~~	~~1,872~~	~~21.469%~~
Scotts Valley	150	1.94%	154	1.50%	~~209~~	~~2.39%~~	171	~~1.961%~~
Shelter	152	1.96%	112	1.09%	~~181~~	~~2.07%~~	~~148~~	
Watsonville	1,708	22.07%	2,396	23.33%	~~2,196~~	~~25.14%~~	~~2,100~~	~~24.088%~~
Grand Total	7,738	100.00%	10,272	100.00%	~~8,735~~	100.00%	~~8,718~~	100.00%

Allocation Formula Totals**

Jurisdiction	Intake	CFS	Population*	Allocation Formula Totals
Capitola	1.366%	2.363%	~~3.865%~~	~~2.865%~~
County	48.860%	~~50.119%~~	~~51.053%~~	~~50.271%~~
Santa Cruz	19.356%	~~21.469%~~	~~20.895%~~	~~20.654%~~
Scotts Valley	1.345%	1.961%	~~4.486%~~	~~3.070%~~
Watsonville	29.073%	~~24.088%~~	~~19.701%~~	~~23.141%~~
	100.000%	100.000%	100.000%	100.000%

* Based on most recent data available CA Dept. of Finance 1/1/25 E-1 Data
** Formula calculation = (.25 x Intake %) + (.25 x CFS) + (.50 x population)

Exhibit C

Membership Data
FY 2026-2027

Population*

Jurisdiction	Sub-Total	Less UCSC	Net Total	% of Total
Capitola	9,669		9,669	3.849%
County	126,303		126,303	50.280%
Santa Cruz	63,065	9,869	53,196	21.177%
Scotts Valley	11,578		11,578	4.609%
Watsonville	50,454		50,454	20.085%
	261,069	9,869	251,200	100.000%

Impounds - Animal Intake by Jurisdiction

	Fiscal Year 2022/2023		Fiscal Year 2023/2024		Fiscal Year 2024/2025		3-Year Avg	
Jurisdiction	Intake	% of Total	Intake	% of Total	Intake	% of Total	Avg.	% of Total
Capitola	**62**	**0.92%**	**114**	**1.57%**	**84**	**1.29%**	**86.67**	**1.366%**
County	**3,365**	**49.67%**	**3,052**	**42.08%**	**2,880**	**44.40%**	**3,099.00**	**48.860%**
Monterey County	169	2.49%	225	3.10%	187	2.88%	193.67	
Other	178	2.63%	239	3.30%	132	2.03%	183.00	
Santa Jose City	11	0.16%	39	0.54%	41	0.63%	30.33	
San Mateo	1	0.01%	2	0.03%	3	0.05%	2.00	
Santa Clara County	75	1.11%	101	1.39%	84	1.29%	86.67	
Santa Cruz	**1,184**	**17.48%**	**1,431**	**19.73%**	**1,068**	**16.46%**	**1,227.67**	**19.356%**
Scotts Valley	**69**	**1.02%**	**101**	**1.39%**	**86**	**1.33%**	**85.33**	**1.345%**
Shelter	-	0.00%	-	0.00%	-	0.00%	-	
Watsonville	**1,661**	**24.52%**	**1,949**	**26.87%**	**1,922**	**29.63%**	**1,844.00**	**29.073%**
Grand Total	**6,775**	**100.00%**	**7,253**	**100.00%**	**6,487**	**100.00%**	**6,342.67**	**100.00%**

Calls for Service - Activities by Jurisdiction

	Fiscal Year 2022/2023		Fiscal Year 2023/2024		Fiscal Year 2024/2025		3-Year Avg	
Jurisdiction	Calls	% of Total	Calls	% of Total	Calls	% of Total	Avg.	% of Total
Capitola	**205**	**2.65%**	**217**	**2.11%**	**197**	**2.24%**	**206**	**2.363%**

Membership Data
FY 2026-2027

Exhibit C

County	**3,990**	**51.56%**	**5,070**	**49.36%**	**4,061**	**46.27%**	**4,374**	**50.095%**
Monterey County	23	**0.30%**	6	**0.06%**	8	**0.09%**	**12**	
Other	30	**0.39%**	32	**0.31%**	25	**0.28%**	**29**	
San Jose City	-	**0.00%**	2	**0.02%**	1	**0.01%**	**1**	
San Mateo	1	**0.01%**	-	**0.00%**	-	**0.00%**	**0**	
Santa Clara County	1	**0.01%**	9	**0.09%**	9	**0.10%**	**6**	
Santa Cruz	**1,478**	**19.10%**	**2,274**	**22.14%**	**1,871**	**21.32%**	**1,874**	**21.468%**
Scotts Valley	**150**	**1.94%**	**154**	**1.50%**	**210**	**2.39%**	**171**	**1.962%**
Shelter	152	**1.96%**	112	**1.09%**	183	**2.09%**	**149**	
Watsonville	**1,708**	**22.07%**	**2,396**	**23.33%**	**2,211**	**25.19%**	**2,105**	**24.110%**
Grand Total	**7,738**	**100.00%**	**10,272**	**100.00%**	**8,776**	**100.00%**	**8,731**	**100.00%**

Allocation Formula Totals**

Jurisdiction	Intake	CFS	Population*	Allocation Formula Totals
Capitola	1.366%	2.363%	3.849%	2.857%
County	48.860%	50.095%	50.280%	49.879%
Santa Cruz	19.356%	21.468%	21.177%	20.794%
Scotts Valley	1.345%	1.962%	4.609%	3.131%
Watsonville	29.073%	24.110%	20.085%	23.338%
	100.000%	100.000%	100.000%	100.000%

* Based on most recent data available CA Dept. of Finance 1/1/26 E-1 Data
** Formula calculation = (.25 x Intake %) + (.25 x CFS) + (.50 x population)

Regular Agenda Item 15

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: August 10, 2026
SUBJECT: General Manager’s Oral Report

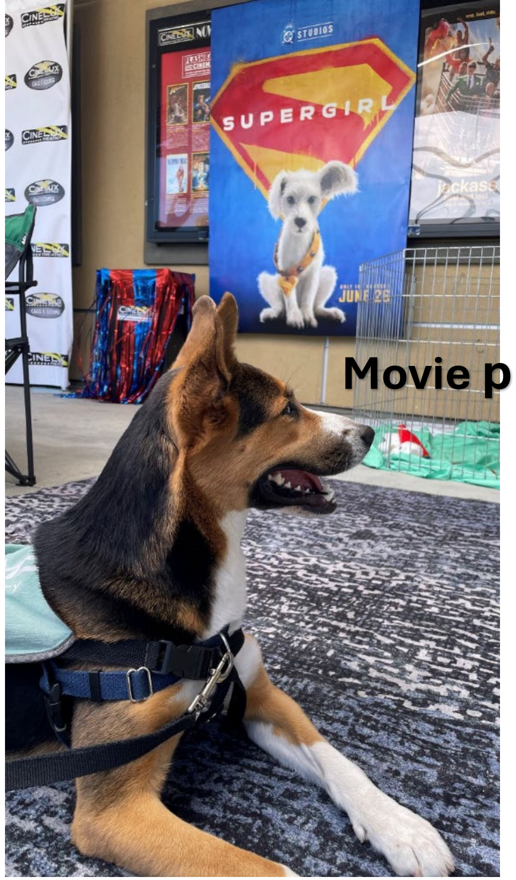
General Manager Rowland will present an oral report and slide deck on the Santa Cruz County Animal Shelter.

Stats for June & July 2026

Live, non-wild animals

	Cat	Dog	Rabbit	Other	Total	Outcome %
INTAKE	562	338	6	110	1,016	
OUTCOME	**Cat**	**Dog**	**Rabbit**	**Other**	**Total**	**Outcome %**
Adoption	306	134	7	51	**498**	**50.7%**
RTO	58	138	0	2	**198**	**20.1%**
Transfer	97	39	2	12	**150**	**15.3%**
Total live	**461**	**311**	**9**	**65**	**846**	**86.1%**
Euthanasia	97	26	0	11	134	**13.6%**

Plus 61 Owner Requested Euthanasias



Movie premiere

Jimbo Phillips merch

SC Pride Parade

Bunnies & Brews

Purr-lates

Long-term neglect

Ear crimes

Horses seized

16 dogs seized

Prevention Services

- **Animal Balance:**

200 owned & **15** adoptable pets fixed, vaccinated & chipped

- **Healthy Pets for All:** **33** dogs and **31** cats from **40** families served at Felton Clinic

Upcoming Prevention

Healthy Pets for All

Free Vaccine Clinics

- Fri Aug 28, Franich Park, Watsonville
- Fri Sept 25, VFW Hall, Santa Cruz
- Fri Oct 30, Franich Park, Watsonville

Animal Balance

Affordable Spay/Neuter Clinics

- Nov 6 - 8, SCCAS Annex
- Feb 19 – 21, SCCAS Annex

New ACO Van!


PROTECTION


ANIMAL CONTROL & PROTECTION
SANTA CRUZ COUNTY ANIMAL SHELTER
831-454-7224


ANIMAL CONTROL
SANTA CRUZ COUNTY ANIMAL SHELTER
REPORT BITES, ABUSE & NEGLECT.
REPORTE MORDEDURAS, MALTRATO Y NEGLIGENCIA.
831-454-7224
911 for Emergencies
ADOPTABLE & LOST PETS
scanimalshelter.org
594

Regular Agenda Item 16

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: August 10, 2026
SUBJECT: Consider and Approve Strategic Plan and Initial Priorities

General Manager Rowland will present an update and slide deck on the Santa Cruz County Animal Shelter Strategic Plan and initial priorities identified.

SANTA CRUZ COUNTY ANIMAL SHELTER STRATEGIC PLAN

MISSION, VISION, VALUES

MISSION:

Make Santa Cruz County healthier and safer by providing humane care, prevention-focused support, and practical education that promotes the well-being of animals and people.

VISION:

Santa Cruz County Animal Shelter is a trusted, compassionate, and welcoming community partner where animals thrive and people feel supported, informed, and respected.

VALUES:

What matters most to us and guides how we care for animals, serve Santa Cruz County, and work together:

LEAD WITH CARE

We act with empathy and compassion, committing to humane treatment and making safe, responsible choices in every interaction and decision.

SERVE WITH RESPECT

We serve the animals and people of Santa Cruz County with respect and understanding, so our community can turn to us for welcoming, accessible support.

WORK TOGETHER

We work as one team of staff and volunteers, in partnership with the JPA, local leaders, and community partners, because better outcomes for animals and people are a shared responsibility.

BUILD TRUST

We communicate clearly and honestly about what we do, what we stand for, and why decisions are made. We hold ourselves accountable to our commitments.

LEARN, SHARE, AND IMPROVE

We learn together, share what we know, and use evidence and experience to improve outcomes for animals and the community.

STRATGIC PRIORITIES:

1. CENTER COMMUNITY TRUST

   Goal: Build lasting public trust by communicating plainly and consistently about what SCCAS is, what it does, and how decisions are made.

   Objectives:

   - Treat every interaction as an opportunity to build trust, especially in difficult moments, through communication and openness to feedback.
   - Get ahead of misinformation by making accurate, reliable information easy to find, access, and share.
   - Use data to understand how we're doing, report honestly to our community, and make smart decisions about where to focus.

2. STRENGTHEN OUR TEAM

   Goal: Enhance and improve the systems, support, and culture that enable staff and volunteers to deliver effective, consistent, humane service.

   Objectives:

   - Give staff and volunteers the tools, technology, and training they need to do their work effectively, efficiently, and well.
   - Establish clear policies, procedures, and decision pathways that reduce ambiguity, free up time, and create consistency for staff, volunteers, and the public.
   - Strengthen the volunteer experience with clear onboarding, various pathways to contribute, and regular feedback that honors their efforts.

3. PRIORITIZE PREVENTION

   Goal: Promote animal well-being and community safety by concentrating on prevention, early support, and practical resources.

   Objectives:

   - Work to expand affordable, convenient access to spay/neuter, vaccines, microchips, and related services through SCCAS and partnerships.
   - Make alternatives to surrender consistent and easy to navigate allowing people to keep their animals when it's safe to do so.
   - Focus on education that helps people resolve issues early, access and understand resources, and reduce repeat concerns.
   - Stay ready for high-demand periods, emergencies, and disruptions by clarifying and coordinating foster capacity, partner roles, and rapid-response resources.

4. ENSURE ACCESS AND OUTREACH

Goal: Ensure every person in Santa Cruz County can access SCCAS services with dignity by addressing persistent and emerging challenges.

Objectives:

- Make services easy to navigate for everyone with reliable interpretation, clear materials, and respectful and welcoming interactions.
- Partner with trusted community organizations to reach people where they are and connect them to available support.
- Develop focused strategies for Watsonville, South County, and mountain communities that reflect their specific needs and circumstances.
- Use data to identify gaps in who we're reaching and adjust partnerships and resources to close them.
- Develop a realistic, phased facilities plan for our Santa Cruz and Watsonville shelters that supports equitable service across the county.

Strategic Plan

- **Vision:** Santa Cruz County Animal Shelter is a trusted, compassionate, and welcoming community partner where animals thrive and people feel supported, informed, and respected.

- **Mission:** Make Santa Cruz County healthier and safer by providing humane care, prevention-focused support, and practical education that promotes the well-being of animals and people.

Strategic Plan

Values

- ➢ LEAD WITH CARE
- ➢ SERVE WITH RESPECT
- ➢ WORK TOGETHER
- ➢ BUILD TRUST
- ➢ LEARN, SHARE, AND IMPROVE

Strategic Priorities - 6 months to 1 year

1. Center Community Trust

- Update website & phone system
  - Provide easy access to current shelter data & FAQs
  - Link to Socially Conscious Sheltering website
  - Explore chatbot or other technological options
- Improve accuracy and accessibility of our data
  - Bring in database consultant
  - Develop/update data entry training & protocols for staff
- Clarify fees and how / when waivers and exceptions can be made
- Create materials to share Mission, Vision, Values & Priorities

Strategic Priorities - 6 months to 1 year

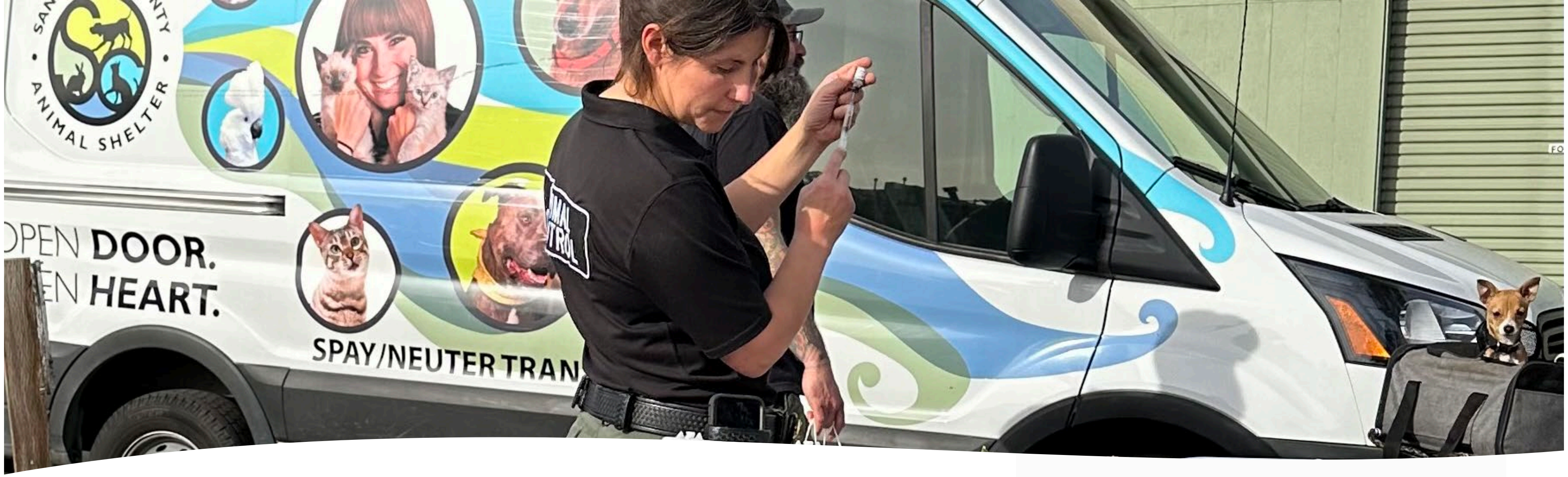
2. Strengthen Our Team

- Invest time for personnel
  - Pilot business hours adjustment for development
  - Provide more low-barrier training opportunities
  - Say “no” to low-impact interruptions
  - Explore additional Chameleon functions & tools
- Develop / update core SOPs & train to them
  - Clear, transparent, inclusive pathway decision-making
  - Create visual guides to help everyone help effectively

Strategic Priorities -
6 months to 1 year

3. Prioritize Prevention

- Continue aggressive spay/neuter & vaccination efforts
  - Develop more partnerships with veterinary community
  - Explore options for faster outreach data entry
  - Find palatable pathway for controlling outdoor cat population
  - Expand use of Annex clinic
- Redevelop placement partner program
- Develop animal facility licensing program
- Continue development of emergency response plans & training



Strategic Priorities

- 6 months to 1 year

4. Ensure Access and Outreach

- Identify reliable, accessible language services for shelter and field
  - Develop more language-accessible resource materials
- Develop plans to improve Watsonville facility & staffing
- Increase engagement with community partners to leverage impact
- Improve farm animal shelter facilities
- Develop relationships with agricultural community

Regular Agenda Item 17

TO: Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: August 10, 2026
SUBJECT: Funding Transition for Veterinary Technician Services

Recommendation:

Direct staff to request continuation of $30,000 from the Santa Cruz County Animal Shelter Foundation for FY26-27 on condition that Board will include consideration of funding for these services in development of budget for FY27-28 and beyond.

Discussion:

The Santa Cruz County Animal Shelter Foundation tabled our annual $30,000 grant request for Extra Help Registered Veterinary Technicians (RVTs) at their August 1 meeting, citing concerns over long-term sustainability. To ensure uninterrupted clinic operations and outreach services, the Board must shift from temporary stopgaps to a permanent funding model for our medical personnel.

Current Staffing & Financial Reality

- The Gap: Extra Help RVTs are essential to maintain standard shelter clinic spay/neuter and treatment volume.
- The Interim Solution: We are currently funding these critical temporary hours using salary savings from our vacant Full-Time RVT position.
- The Limit: While this temporary coverage keeps the clinic functional today, it creates an operational deficit once the full-time role is filled. We must secure a consistent funding stream to support both full-time and extra help staff.

Management proposes a strategic consideration to request short term funding from the Foundation to finish the fiscal year, while considering increasing contributions to stabilize clinic staffing in FY27-28:

May 28, 2026

Sender Name: Amy Strickland
Address: 6726 Tustin Road
City, State, ZIP Code: Salinas, California 93907

Recipient Name: Amber Rowland c/o SCCAS
Address: 1001 Rodriguez Street
City, State, ZIP Code: Santa Cruz, California 95062

RE: Cease and Desist

Dear Amber Rowland c/o SCCAS,

It has come to my attention that an employee of Santa Cruz County Animal Services Officer Cynthia Meidinger has made a false and defamatory statement about myself and the non-profit animal rescue that I founded in 2008, Animal Shelter Relief.
On May 11, 2026, Officer Meidinger stated under oath in an Animal Control hearing (being recorded) that Animal Shelter Relief is under investigation by Monterey County Animal Control.

There is no open investigation of myself or Animal Shelter Relief with Monterey County Animal Control. In March 2024 an anonymous complaint was made against myself and the property that I rent. Both Monterey County Animal Control and the Monterey SPCA Humane Investigations Department received the complaint. Officers from both agencies conducted welfare checks at my residence and both agencies immediately found the complaint unsubstantiated. The case was closed officially in April 2024.
Monterey County Animal Control required that I obtain a kennel permit because I do fostering of animals in my home. I applied and the permit was denied. Per Officer Lujan, Field Services Supervisor at the time, the permit was denied because ,
'there are violations on the property you are wanting to use for this permit. Since you are a renter, your landlord must clear all violations on the property before you can obtain a permit with planning/zoning department's approval. Your Landlord can contact the Housing and Community Development Department, they can be reached at 831-755-4878, and ask for Code Enforcement. They can help your Landlord with the clearance of violations on the property'.
In other words, there are no violations on the property I rent regarding animals, or myself or Animal Shelter Relief. The zoning violations are under my landlords name.
This misunderstanding at SCCAS regarding the zoning violations where I rent and the fact that the violations are the property owners responsibility and not mine, are troubling because I have attempted to correct this misinformation through the proper channels at SCCAS without success.

Since Officer Meidinger's statement was made in an official hearing and under oath, it is reasonable to believe that this false and defamatory statement is an understanding of most if not all, employees at SCCAS.
This has caused reputational damage to myself and Animal Shelter Relief.
I am no longer able to work with SCCAS and their employees some of whom I have worked with successfully and harmoniously for years as a rescue partner. I am banished from the agency that Animal Shelter Relief was founded to support in 2008. My last visit to the Watsonville shelter in May 2026 was met with suspicion regarding my intentions for a mom cat and her kittens that I had rescued. I had had a good relationship with the staff at the Watsonville Shelter up until then.
In addition, since 2024, SCCAS has not allowed Animal Shelter Relief to continue to work as a rescue partner. This affects my ability to help animals in Santa Cruz County.
Furthermore, when I heard the false statement made by Officer Meidinger I knew that it was because of the misunderstanding regarding the zoning violations on the property that I rent. The misunderstanding that I attempted to correct in 2024 has evolved into a defamatory rumor regarding myself and Animal Shelter Relief.

I demand that my record and that of Animal Shelter Relief be corrected to reflect that there are no current Animal Control violations with any jurisdiction. I also demand the record to state clearly that I am not able to obtain a kennel permit in Monterey County because there are zoning violations on the property that I rent, and are not related in any way to my animals, myself, or Animal Shelter Relief, but solely to the property, and are the property owners responsibility.

Lastly, I demand that Officer Meidinger and any other SCCAS employees who may have heard this false statement be corrected on the facts.

I demand that you cease and desist from this activity as soon as possible and, in any event, within 7 days from your receipt of this letter. If you do not take action to cease and desist within the given time frame, I will have no choice but to take appropriate legal action against you.

Sincerely,

____

Amy Strickland

Cara Townsend, Attorney
PO Box 7648
Berkeley, CA 94707
Cptownsendlaw@gmail.com
(510) 990-2322

Amy Strickland
6726 Tustin Road
Salinas, CA 93907

RE: Cease and Desist Letter

June 8, 2026

Dear Ms. Strickland:

I am in receipt of the Cease-and-Desist letter dated May 28, 2026.

Please refer any requests relating to Monterey County Animal Control to their office. SCCAS exercises jurisdiction over Santa Cruz County.

SCCAS and Animal Shelter Relief stopped working together in 2024 when it was reported, investigated, and confirmed that Animal Shelter Relief was operating in violation of Monterey County law. Has that changed? From your description, it does not sound like violations on the property have been resolved (by your landlord or yourself).

Defamation requires a false statement. One could assume that Officer Meidinger has pretextual knowledge of the 2024 investigation and a reasonable inference could be made that it was still an open issue. If Officer Meidinger said that Animal Shelter Relief is or was under investigation, and you have reason to believe that she knew that statement was false if/when she made it, please share that information.

Sincerely,

Cara Townsend, Attorney
General Counsel to the Santa Cruz County Animal Services JPA

Outlook

Re: Commendation

From Amber Rowland <Amber.Rowland@santacruzcountyca.gov>
Date Wed 6/10/2026 5:55 PM
To dayna stafford <daydolphin@hotmail.com>

Thank you, Dayna, what an absolutely fantastic email to receive! I will share the bulk of your message with the staff and volunteers - they work VERY hard, and they'll appreciate it!

It is *incredibly* generous of you to consider us in your estate planning. We've been the lucky recipients of trust gifts in the past and they truly **are** a lifeline that allows us to go above and beyond for the animals and people we serve, so we are infinitely grateful.

We'll follow up with you tomorrow with more practical information about next steps for that, but I did want to get a note back to you right away acknowledging your very kind message and your generous intent! Folks like you (and the animals, of course) keep us going!

Sincerely,
Amber

Amber Rowland
General Manager
(she/her/hers)
(831) 454-7200 Main
(831) 454-7203 Office
(831) 359-2807 Cell

www.scanimalshelter.org
Amber.Rowland@santacruzcountyca.gov

1001 Rodriguez St, Santa Cruz, CA 95062
580 Airport Blvd, Watsonville, CA 95076

From: dayna stafford <daydolphin@hotmail.com>
Sent: Wednesday, June 10, 2026 3:15 PM
To: Amber Rowland <Amber.Rowland@santacruzcountyca.gov>
Subject: Commendation

Hello Amber,

I recently visited the humane society. In fact, several times over the last couple weeks. I was looking into fostering or adopting a cat or kitten.

I was so impressed with your facility and the people who work there. Your place was clean, well-organized and had a loving and kind environment. Since I visited many times to look at Cats, asked general questions, requested to see a cat, and ask the Cats background, I met several of your Staff, Volunteers and Helpers.

Every single person I encountered was extremely considerate and helpful. One in particular, Kathleen, was knowledgeable, kind, and just a world of information... I spoke with her several times. I was probably a pest, but she was always informative, kind, and cool, calm and collective. In addition, she was asked questions numerous times by other staff and was always pleasant. Again, this was true of everyone I met. Kathleen just stood out, and I spoke with her the most.

What a Wonderful Reception Area you have, even in the face of being busy, and with a hundred things going on. I have to hand it to you ALL; You do an incredible job. Again, everyone was helpful, friendly and worked well together, getting the process done. Kudos to whoever does the hiring and supervising of staff, trainees and volunteers. What a Wonderful Experience Visiting Your Facility.

In addition, the kennels were clean and the animals were handled with such kindness and care. I have told many friends and neighbors just how wonderful your facility is. We are lucky we to have this shelter in our community. You really do an Outstanding Job and in the Most Pleasant Way.

Because of this, I would like to leave a Bequest in My Will, to help keep this wonderful program going. Would you please send me any helpful information you may have in doing this.

All the Best, and thank you again for the Wonderful Experience and Doing Such Wonderful Work for Our Community and Pets.

Dayna Stafford
270 Hames Rd #57
Corralitos, Ca. 95076
(530) 925-4710

Outlook

Re: Complaint about Animal Shelter

From Melody <melodyeco@gmail.com>
Date Mon 6/15/2026 3:02 PM
To Amber Rowland <Amber.Rowland@santacruzcountyca.gov>
Cc info@calanimals.org <info@calanimals.org>; editor@pajaronian.com <editor@pajaronian.com>

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

Please let me know what actually transpired which led to this poor dog's death and why Todd decided never to respond to my emails. How much consideration was given to Zeus's potential future, and why was it decided that death was a better outcome than the possibility of a long life with a loving owner on 9 acres of property?

I spent considerable energy rescuing Zeus off Highway 152 in the midst of traffic, walking him alongside the traffic on the narrow right shoulder of the road to a turnout where we waited with him for over 1.5 hours before Cynthia picked him up while our two dogs were waiting in the truck for their expected trip to the beach which never materialized.

During that time, both my husband and I bonded with this lovely dog. Your comment about him being dumped does not seem to align with his exceptional behavior with us. It was clear he was raised to be gentle and kind with people. Someone before us had loved this dog.

It seems unreasonable that he was killed because he showed aggression to other dogs. That is something that I have successfully worked with in the past. Being unneutered and in a strange place with unknown dogs would seemingly have contributed to his aggression.

Not making more of an effort to contact me before his death seems to reflect a lack of common decency towards both me and Zeus.

I look forward to your response.

Melody
www.MelodyGrandell.com

On Fri, Jun 12, 2026, 7:51 AM Amber Rowland <Amber.Rowland@santacruzcountyca.gov> wrote:

> I will follow up with those you've identified in Animal Control and Animal Care when they are back on shift.
>
> Amber

Get Outlook for iOS

From: Melody <melodyeco@gmail.com>
Sent: Thursday, 11 June 2026 22:52:59
To: Amber Rowland <Amber.Rowland@santacruzcountyca.gov>
Cc: info@calanimals.org <info@calanimals.org>; editor@pajaronian.com <editor@pajaronian.com>
Subject: Complaint about Animal Shelter

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

Amber,

With respect to my unanswered emails to both Todd and Cynthia, I reached out on June 2, June 5, June 6, got a response from Cynthia on June 7 "an animal care supervisor who stated they would reach out to you last week" - no contact from any "animal care supervisor" last week, then again on June 7, again on June 10.

Why weren't my inquiries responded to? How can you pretend to care about animals while ignoring those who wish to help?

Melody
www.MelodyGrandell.com

On Thu, Jun 11, 2026, 10:18 PM Melody <melodyeco@gmail.com> wrote:

> I intended to cc you on this email.
>
> Melody
> www.MelodyGrandell.com
>
> ---------- Forwarded message ---------
> From: **Melody** <melodyeco@gmail.com>
> Date: Thu, Jun 11, 2026, 10:00 PM
> Subject: Re: Complaint about Animal Shelter
> To: Amber Rowland <Amber.Rowland@santacruzcountyca.gov>
>
> Amber,
>
> I appreciate your lengthy email. However, you seem to be mistaken about the timeline and my numerous attempts for updates from both Todd and Cynthia, which irresponsibly went unanswered. Cynthia, who told me that the dog was NOT chipped (which I have in writing), also told me she would be sure to let the shelter know that I was interested in fostering him (also which I have in writing).

We spent over an hour with a beautiful young dog who was wonderful with us, in spite of his apparent mutual dislike of our dogs. I would have been pleased to foster him but instead your organization chose to kill him instead. There is no reasonable excuse for that type of behavior. None.

He was unneutered which could have explained his aggressive behavior, as well as being placed in an uncomfortable environment with unknown dogs as well as unknown people. To not even give him the chance at survival makes me wonder why I bothered to call for him to be picked up. Had I known I was sending him to his death, believe me, i.would not have called for help from your organizatîon.

He was found wearing a London Dog harness which may have meant he escaped from his home. He had been spotted by someone else I knew wandering loose on 152, but this does not mean he was dumped. Whether or not he was dumped, he was wanted and instead was sent to his death.

There is no way I will ever be able to accept the lame excuses you have given for destroying a young dog who was wanted. I made no secret of wanting him, and your organization chose to ignore that and instead put him to death.

Totally unacceptable.

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www.MelodyGrandell.com

On Thu, Jun 11, 2026, 9:30 PM Amber Rowland <Amber.Rowland@santacruzcountyca.gov> wrote:

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> Your messages to California Animal Welfare Association and to the Pajaronian were shared with me, so I wanted to respond to you as well.
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> I'm sorry that your experience with our shelter did not meet your expectations. Please see the summary of the dogs' case outlined below, which I provided to CAWA and the Pajaronian.
>
> We suspect the dog, Zeus, **may** have been "dumped" when previous owners were unwilling and/or unable to continue to care for him. If that is the case, it **may** have been related to his challenging behaviors, but we do not know. We **do** know that the San Jose shelter and the Santa Clara County shelter have been limiting intake of both stray and surrendered animals, and that this practice **can** lead to animal dumping when people don't know what else to do with a stray or unwanted animal.
>
> I feel that Santa Cruz County Animal Shelter responded appropriately and timely to a "stray, confined" animal control call, followed appropriate procedures and laws for impounding, publicly posting, vaccinating, working to trace, and holding the dog longer than legally required. The shelter made a reasonable attempt to contact you after you had expressed possible interest in assisting the dog, and once it was clear that the owner attached to the microchip was not going to be responsive. The shelter staff clearly documented the dogs' highly agitated, anxious, and dog aggressive behavior (as well as his generally friendly behavior toward people), and appropriately addressed the dog's need for additional psychological support - remaining aware and concerned about the dogs' welfare throughout his time with us. I feel that this dogs' case was managed appropriately, and that we did our best as a municipal, open-intake, animal control shelter, which operates under a Socially Conscious Sheltering framework.

I understand that this is not the outcome you would have preferred for the dog. I am sorry that there are not significantly more resources available to assist dogs like Zeus, or perhaps even his former owners.

We **do** deeply appreciate the care and compassion you showed him (and others who may have been driving on Hecker Rd that evening) by taking the time and making the effort to stop, get him safely restrained, and contact Animal Control so that he wasn't injured and suffering, and didn't cause an accident.

Please reach out to me directly if you have additional questions or concerns.

Thank you,
Amber

Amber Rowland
General Manager
(she/her/hers)
(831) 454-7200 Main
(831) 454-7203 Office

www.scanimalshelter.org
Amber.Rowland@santacruzcountyca.gov

1001 Rodriguez St, Santa Cruz, CA 95062
580 Airport Blvd, Watsonville, CA 95076

Here is a summary of this case:

Animal Control Officer Meidinger was dispatched to a call from Melody Grandell for a confined stray dog on the evening of 5/30/26 along Hecker Pass Rd outside Watsonville. Ms. Grandell had witnessed the dog running in the road and had managed to capture the dog and tie him to her vehicle. The dog (approx 11 mos old, large, intact male yellow & black brindle shepherd mix) was taken by Officer Meidinger to our Watsonville shelter location. The dog was "received" per standard protocols: vaccinated, photographed, and a record started in the shelter's database, which causes the dogs' photo and information to appear on the Shelter's website as a found animal. The system generated a unique ID# for the dog (A331976), and the dog was also scanned for a microchip. A chip was found, and this was documented in the record.

On 6/1/26 Officer Meidinger entered a note that Grandell was interested in possibly fostering the dog if no owner came forward. The same day, shelter staff noted "fairly affectionate and easygoing but incredibly barrier reactive to any dog sound. Placed up sheet this afternoon due to heavy pounding on the kennel door by this dog at passing dogs. In yard he runs to spots where he can see other dogs, hackles up and stiff. Able to walk down the kennel breezeway without him interacting too much, some pauses at kennel doors and growling. Did see him do a shake off after a stiff interaction of sniffing (another dog) through the wire fencing."

On 6/2/26, when Client Services staff was back on duty, they worked to trace the microchip, found that the dog's name was "Zeus" and he was registered to a person who lived in San Jose. They called, texted and emailed the owner linked to the microchip. These attempts to contact were repeated on 6/3, 6/4, 6/5, 6/6, 6/7, and 6/8, but the owner did not respond.

On 6/4/26, a request was submitted to shelter clinic staff at the Santa Cruz Shelter for a low dose of trazadone to be prescribed because of the dogs' highly agitated and dog-reactive behavior in the shelter / kennel setting, with some concern for staff safety during standard handling. The Shelter Vet reviewed the request, spoke with staff caring for the dog and approved prescription and administration starting 6/5/26.

Because the dog had a microchip, he was given an extended "stray hold" of 8 days, and we added days because we didn't start tracing the chip until 6/2.

On 6/8/26 at 13:39, staff left a message for Melody asking her to call back on the shelter's main line so we could discuss the dog and her interest in possibly assisting.

The morning of 6/10/26 staff checked voicemails and emails and noted that Melody had not made contact with the shelter. Due to his high levels of stress and reactivity/aggression shown toward other dogs, staff determined Zeus would not be a safe candidate for the shelter's adoption program, or a candidate for transfer to trusted rescue partners (which are exceedingly limited, especially for large dogs with behavior challenges), and he was humanely euthanized by certified technicians at 16:10 on 6/10/26.

Outlook

Re: Complaint about Animal Shelter

From Melody <melodyeco@gmail.com>
Date Fri 6/12/2026 8:36 PM
To Amber Rowland <Amber.Rowland@santacruzcountyca.gov>
Cc info@calanimals.org <info@calanimals.org>; editor@pajaronian.com <editor@pajaronian.com>

Thank you. I appreciate that.

Also, if you review my post on Nextdoor, you will discover that this is not the first time that an animal has been euthanized at your shelter when someone was willing to foster them. It seems to have happened more often than should be the case. Even once is more than acceptable. It is inappropriate and irresponsible behavior, in my opinion, and needs to be addressed.

I'm sure Cynthia is a wonderful person. She seemed wonderful when she retrieved Zeus. I gave her my business card, and she agreed to follow up with me. I relied on her statement that she would update us and let the proper people know that I was available to foster Zeus. I still do not understand how the communication broke down so that you felt killing the dog was appropriate under those conditions.

Unfortunately, we have sketchy phone service up on Mt. Madonna, and I didn't get the voicemail that was left for me Monday by Karen until Thursday, but I am very disappointed that only one attempt to contact me was made before killing him, when you apparently reached out to his non-responsive owner six times. You had multiple ways to contact me.

Please also find out why my emails were not responded to after 6/7 by either Cynthia or Todd.

Thank you,
Melody

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> **Sent:** Thursday, 11 June 2026 22:52:59
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--
Melody
www.MelodyGrandell.com

Outlook

FW: Response Requested: 116 Constituents Support Animal Shelter SOPs, Staffing, Maintenance

From Daniel Freitas <Daniel.Freitas@santacruzcountyca.gov>
Date Wed 7/15/2026 7:38 AM
To Amber Rowland <Amber.Rowland@santacruzcountyca.gov>

Hi Amber,

Just wanted to let you know this came to my e-mail today.

Thanks,

Dan

From: Jason Barnaby <jason@change.org>
Sent: Wednesday, July 15, 2026 4:16 AM
To: Daniel Freitas <Daniel.Freitas@santacruzcountyca.gov>
Subject: Response Requested: 116 Constituents Support Animal Shelter SOPs, Staffing, Maintenance

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

Hello Dan Freitas,

I'm Jason with the Civic Engagement Team at Change.org. A petition titled "A Call to Strengthen the Santa Cruz County Animal Shelter" — currently signed by 164 of your constituents — lists your office as a decision maker, and **we'd love to help you get your message directly to them.**

(Note: We're not asking you to sign — we're inviting you to respond. Not in a position to provide or help obtain a response? Is this issue outside your office's jurisdiction? Let us know and we'll adjust accordingly.)

Responding is simple: just reply to this email with whatever you'd like shared. We'll post your response on the petition page and email it to every signer so they hear directly from you.

Not sure what to say? Responses don't need to be lengthy. Officials often share actions already underway, clarify jurisdiction or next steps, acknowledge constituent concerns, or explain any policy constraints. You're also welcome to include links, resources, or newsletter signups — this is your space to communicate however works best for your office.

Petition Link: https://change.org/p/a-call-to-strengthen-the-santa-cruz-county-animal-shelter

Petition Summary: The petition is an open letter urging the Santa Cruz County Joint Powers Authority to strengthen the Santa Cruz County Animal Shelter by implementing comprehensive, consistently used Standard Operating Procedures; providing regular staff and volunteer onboarding and training; increasing funded Animal Care staffing; improving facility maintenance and assigning maintenance to qualified personnel; and increasing transparency about staffing and corrective progress. It matters to the signers because they say long-standing under-resourcing and inconsistent systems are harming animal welfare and staff safety, contributing to burnout, and forcing staff to spend time on preventable operational failures rather than providing individualized care and safe, effective shelter service.

Thank you,
Jason and the Civic Engagement Team

PS: Change.org is a nonpartisan organization committed to civic engagement between public officials and their communities.

Jason Barnaby
Senior Engagement Specialist
change.org
jason@change.org
(415) 907-4737

--
Is this email not relevant to you? Click here

Start a petition

A Call to Strengthen the Santa Cruz County Animal Shelter

Sign petition

406

Verified signatures

Let's get to 500 signatures!

Petitions with 1,000+ supporters are 5x more likely to win!

136
Shares

3
Comments

Joan H • 1 day ago Terri R • 4 days ago Aimee H • 7 days ago LeeAnn M • 7 days ago martha A • 7 days ago Mar

The Issue

An Open Letter To:

Sven Stafford, Deputy CEO, County of Santa Cruz

Emillie Feenan, Director of Nursing, Santa Cruz County Public Health

Chief Deputy Dan Freitas, Santa Cruz County Sheriff's Office

Michelle Templeton, Assistant City Manager, City of Santa Cruz

Deputy Chief Wesley Morey, Santa Cruz Police Department

Chief Jayson Rutherford, Scotts Valley Police Department

Captain Donny Thul, Watsonville Police Department

Nathalie Manning, Assistant City Manager, City of Watsonville

Chief Sarah Ryan, Capitola Police Department

81 people signed this week

We write to you as staff, volunteers, and community members who care deeply about the Santa Cruz County Animal Shelter and the animals entrusted to its care. Every day, dedicated employees, volunteers, foster families, rescue partners, and members of the public work together to protect vulnerable animals and serve our community. We are proud of that work.

This letter is not intended to assign blame. It is a request for your partnership in addressing long-standing systemic issues that affect animal welfare, employee safety, operational efficiency, and the responsible use of public resources. The challenges facing the shelter are not the result of a lack of dedication—they are the result of insufficient resources, inconsistent systems, and years of deferred investment.

The Current Reality

Over time, we have observed recurring operational issues that point to organizational shortcomings rather than isolated mistakes. These include inconsistent feeding and kennel setup, outdated or inaccurate animal records, communication breakdowns, and staff and volunteers performing the same tasks differently because there is no comprehensive, consistently implemented Standard Operating Procedure available to everyone.

These challenges are interconnected. Understaffing, inconsistent training, and deferred maintenance reinforce one another, creating preventable problems that no amount of individual dedication can solve.

The shelter needs clear, accessible Standard Operating Procedures supported by consistent onboarding, ongoing training, and regular refresher sessions. Establishing clear expectations would improve communication, increase accountability, reduce preventable mistakes, and create a more consistent experience for both animals and the people caring for them.

The shelter also needs additional funded Animal Care positions. Animal sheltering is unpredictable, requiring staff to balance cleaning, feeding, medical support, behavior observations, enrichment, intake, adoptions, emergencies, and customer service throughout every shift. Current staffing levels simply do not provide enough time to consistently

The greatest consequence of these systemic issues is their impact on animal welfare.

When staffing is insufficient, employees are forced to prioritize the most urgent tasks, leaving less time for enrichment, exercise, behavioral observation, training, and individualized attention. Staff are not asking for easier jobs—they are asking for enough time to perform the jobs they were hired to do. Animal care should extend beyond meeting minimum survival needs. Every animal deserves opportunities to exercise, reduce stress, build positive human relationships, and receive the individualized care that improves both welfare and adoption outcomes.

In some cases, staffing shortages have resulted in dogs receiving less out-of-kennel time than the shelter's own standards call for because there simply are not enough hours in the day to accomplish everything required.

Deferred maintenance also directly affects animal care. During just a short period this spring, staff documented dozens of maintenance issues throughout the facility, including leaking plumbing, broken kennel hardware, failing water systems, deteriorating caulking and flooring, damaged fencing, rodent activity, and repeated lighting failures. Many problems remained unresolved for weeks or months, while temporary repairs such as duct tape and zip ties became routine despite requiring repeated staff time and attention.

One particularly concerning example involved kennel lighting that remained inoperable for more than a month. The lack of adequate lighting made it difficult for staff to properly clean kennels, monitor animal health, and safely perform daily husbandry while leaving dogs housed in a dimly lit area for an extended period. Problems like these are more than maintenance concerns—they directly affect both animal welfare and staff effectiveness.

The Impact on Staff

Animal shelter work is emotionally and physically demanding under the best of circumstances. Chronic understaffing leaves employees with insufficient time to complete essential daily responsibilities while contributing to burnout, compassion fatigue, and difficulty retaining experienced staff.

maintenance work. Every hour spent searching for replacement parts, patching broken equipment, or revisiting recurring maintenance issues is an hour that cannot be spent caring for animals or assisting the public.

Many of us have worked to address these concerns through every avenue available. We have reported maintenance issues, documented concerns through internal systems, raised issues through our union, attended Joint Powers Authority meetings, spoken during public comment, and worked with local media to bring attention to ongoing challenges. Too often, meaningful action appears to occur only after concerns become public.

We believe these issues are solvable, but they require sustained leadership, investment, and accountability.

Our Request

We respectfully ask the Joint Powers Authority to support:

• Comprehensive Standard Operating Procedures for staff and volunteers, with regular review and updates.

• Consistent onboarding, training, and refresher programs that establish clear expectations and accountability.
Additional funded Animal Care positions that reflect the shelter's operational needs.

• Increased investment in facility maintenance, infrastructure, and timely replacement of aging equipment.
Assignment of facility maintenance to qualified maintenance personnel so Animal Care staff can focus on animal care.

• Staffing levels that allow employees sufficient time to provide appropriate husbandry, cleaning, medical observation, enrichment, exercise, behavioral support, and customer service.

Moving Forward

The Santa Cruz County Animal Shelter is an essential public service, and we believe it has the potential to be a model for compassionate, effective municipal animal sheltering. Achieving that goal requires more than the extraordinary dedication of its employees and volunteers. It requires adequate staffing, standardized training, reliable infrastructure, and leadership that recognizes these investments are fundamental to animal welfare—not optional expenses.

Our request is simple: give the shelter the staffing, training, leadership, and resources necessary so employees can spend their time caring for animals instead of compensating for preventable operational failures. Doing so will improve outcomes for animals, better serve the public, make more effective use of taxpayer resources, and create a safer, more sustainable workplace for the people entrusted with this important work.

We also encourage community members who share these concerns or wish to support improvements at the shelter to attend Joint Powers Authority meetings or contact their representatives directly. Public engagement is essential to ensuring the shelter remains accountable to the community it serves.

Thank you for your time, your consideration, and your continued commitment to the Santa Cruz County Animal Shelter.

We respectfully write as current and former staff, volunteers, foster caregivers, rescue partners, and community members who care deeply about the Santa Cruz County Animal Shelter.

Meetings: Every other month at 11:00 a.m.

2026 Schedule

February 9 – Watsonville
April 13 – Santa Cruz
June 8 – Watsonville
August 10 – Watsonville
October 19 – Santa Cruz
December 7 – Santa Cruz

Santa Cruz Meetings

Board of Supervisors Chambers
701 Ocean Street, 5th Floor
Santa Cruz, CA

Watsonville Meetings

City Council Chambers
275 Main Street, 4th Floor
Watsonville, CA

Contact info: https://www.scanimalshelter.org/board-of-director-meetings

Report a policy violation

Jesse Williams
Petition Starter

81 people signed this week

Supporter Voices

Featured Comments

I'm the proud cat dad to Charmaine and Domingo...both products of the shelter. Charmaine is quite the personality so when I went in explaining the need for another cat given she was suffering from feline depression it was quite the ask. However, given the behavioral...
Show full text

Ethan, Marina

3 •••

I signed, also not to assign any blame or appear to under appreciate the amazing staff and volunteers at the animal shelter, but because more efficient systems and maintenance improvements will benefit animals and humans alike. Thank you to the animal shelter an...
Show full text

Terra, Santa Cruz

•••

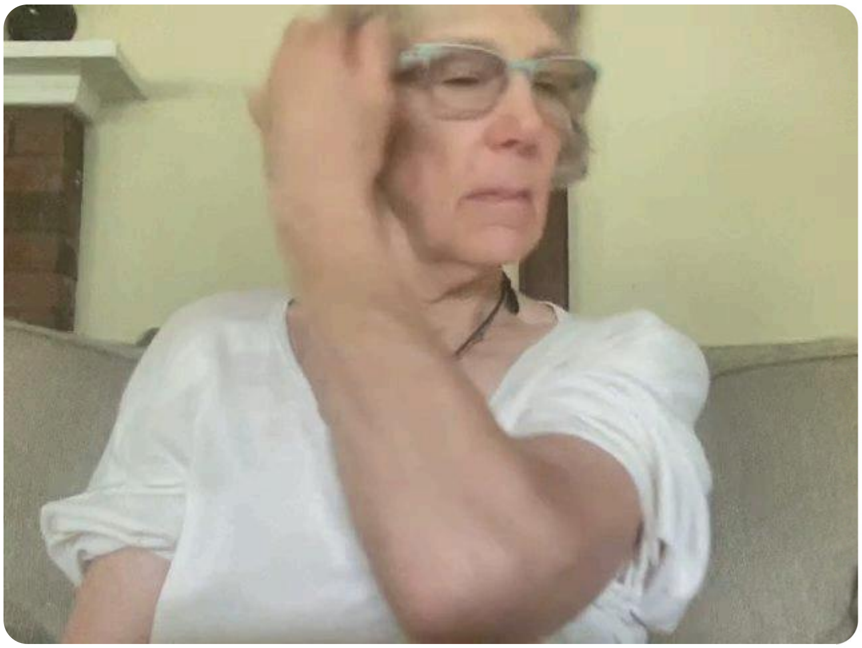
These guys need help! And they do fantastic work

81 people signed this week

2 •••

View all comments

Featured Videos



Sign and share why you care!

View all supporter voices

Petition Updates

81 people signed this week

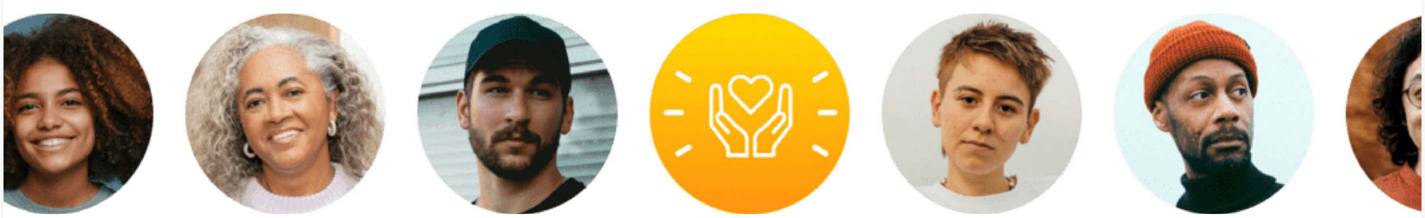
250 supporters!
2 weeks ago

Jesse Williams started this petition!
3 weeks ago

Share this petition

Petition created on July 12, 2026

Change.org > ... > A Call to Strengthen the Santa Cruz County Animal Shelter



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